

ANNUAL REPORT

TOWN OF
WASHINGTON, CT.



JUNE 30, 2003

TABLE OF CONTENTS

Town Calendar	1
Meetings of Town Boards and Commissions.....	2
Town Officers and Commission Members.....	3
Vital Statistics: Births, Marriages, and Deaths.....	6
Class of 2003	9
<u>Reports:</u>	
Board of Selectmen	10
Animal Control Officer	13
Assessor	14
Audited Financial Statements.....	59
Building Department	15
Conservation Commission.....	16
Elections	18
Finance.....	19
Fire Marshal.....	20
Gunn Memorial Library.....	21
Health Department.....	23
Historic District Commission	24
Inland Wetlands Commission.....	25
Judea Cemetery Commission	26
Lake Waramaug Authority	27
Municipal Agent for the Elderly.....	29
New Milford Visiting Nurse Association.....	30
Parks & Recreation Commission.....	32
Planning Commission.....	35
Police	37
Probate Court.....	39
Senior Center	40
Shepaug Valley Regional School District #12	42
Visiting Nurse & Home Care Northwest.....	51
Washington Ambulance Association.....	53
Washington Volunteer Fire Company.....	54
Zoning Commission	55
Zoning Board of Appeals	58

TOWN CALENDAR

2003 – 2004

July 1	Beginning of fiscal year. First payment of property tax due during July.
August 2	Interest begins on unpaid taxes.
September 30	Military discharge to be recorded by new residents for tax exemptions.
Oct. 1 – Nov. 1	All personal property, excluding cars, to be listed with Assessor.
October 6	Annual Town Meeting
November 4	Election Day
November 12	Special Town Meeting
December 1	Gregory Seeley Bryan Birthday (1868)
January 1	Happy New Year To All! Second payment of property tax due during January.
Feb. 1 – Oct. 1	Additional veteran's exemption applications received (income requirements).
February 2	Interest begins on unpaid taxes.
February 20	Board of Assessment Appeals must receive written appeals for hearings scheduled during March.
Feb. 1 – May 15	Elderly or disabled homeowners apply for tax credit (income requirements).
May 6	Annual Town Budget Hearing
May 20	Annual Town Budget Meeting
June	Dog License fees payable during the month of June.
June 30	Fiscal Year Ends

MEETINGS OF TOWN BOARDS AND COMMISSIONS

Board of Selectmen	Every other Thursday 4:30 p.m.
Board of Finance	3 rd Monday of each month 5:00 p.m.
Planning Commission	1 st Tuesday of each month 7:30 p.m.
Zoning Commission	4 th Monday of each month 7:30 p.m.
Zoning Board of Appeals	3 rd Thursday of each month, except May, August and December 7:30 p.m.
Inland Wetlands Commission	2 nd and 4 th Wednesday of each month except November and December 7:00 p.m.
Conservation Commission	1 st and 3 rd Wednesday of each month 5:00 p.m.
Historic District Commission	3 rd Monday of each month
Parks & Rec. Commission	2 nd Monday of each month 7:00 p.m.
Building Official	Daily: 12:30 p.m. – 1:30 p.m.
Sanitarian	Monday and Wednesday 10:00 a.m. - 11:30 a.m.
Board of Education	2 nd Monday of each month 7:30 p.m. and as posted.

- Please check Town Clerk's notice board for changes due to holidays and special meetings.
- Bryan Memorial Town Hall is open Monday through Friday from 9:00 a.m. – 12:00 p.m. and 1:00 p.m. – 4:45 p.m.
- The Land Use Office is open from 9:00 a.m. – 5:00 p.m. daily.
- The Agent for the Elderly is available Tuesday at the Senior Center; however, it is suggested specific appointments be made.
- The Probate Office is open Monday, Wednesday and Friday from 9:00 a.m. – 12:00 p.m. and 1:00 p.m. – 3:00 p.m., or by appointment.
- The Senior Center is open Monday through Thursday from 9:00 a.m. – 4:00 p.m., Friday 9:00 a.m. to 12:00 p.m.

**TOWN OFFICERS AND OTHERS
SERVING IN A FIDUCIARY CAPACITY
AS OF JULY 1, 2003**

Animal Control Officer
(appointed)
Cynthia F. Brissett

Board of Assessment Appeals
(4 year term-elected)
John J. Allen
Ann Fisher Bruzzi
Roderick M. Wyant III

Assessor
(4 year term-appointed)
Barbara S. Johnson

Auditor
Charles P. Heaven & Company

Building & Property Commission
(3 year term-appointed)
John J. Allen, Chairman
David Showalter
Reese Owens

Building Official
William T. P. Jenks

Conservation Commission
(3 year term-appointed)
Susan Payne, Chairman
Phillip Markert
Elizabeth Corrigan
Joseph Gitterman III
Kelly Boling
Diane M. Dupuis, alt.
Linda Frank, alt.
Vacancy

Emergency Management
(appointed)
Robert J. Tomlinson
Thomas L. Hearn

Board of Finance
(6 year term-elected)
Michael C. Jackson, Chairman
John Boyer
John H. Field
Craig G. Schoon
Rexford H. Swain
Robin Hirschfield
Lisabeth D. Adams, alt.
Mark Lyon, alt.
Barbara Brown, alt.

Fire Chiefs
Mark Lyon, Chief
Craig Wilber, 1st Asst. Chief

Fire Marshal
(appointed)
Donald S. Etherington

Director of Health
(appointed)
Michael A. Crespan

Historic District Commission
(5 year term-appointed)
William H. Smith, Chairman
Alison G. Picton
Charles Treadway
Peter Talbot
Paul Graney
Elizabeth R. Rives, alt.
Jane Boyer, alt.
Ronald K. Chute, alt.

Inland Wetlands Commission

(3 year term-appointed)

Dorothy G. Hill, Chairman

Marguerite Purnell

Helen Gray

Mark E. Picton

Charles LaMuniere

Robert Weber, alt.

Anthony J. Bedini, alt.

Candace A. Korzenko, alt.

Michael Ajello, Enforcement Officer

Judea Cemetery Commission

(5 year term-appointed)

Dennis Hussey, Chairman

Georgia P. Whitney

Phyllis Allen

Ellen J. Condon

Ruth M. Alex

Justices of the Peace

(elected)

Frank Adams

Randall J. Breeckner

Ann Fisher Bruzzi

Matthew Cain

Kenneth Cornet

Edith C. Johnson

Adam J. Korpalski

Daniel J. Leab

William T. McTiernan

John J. Muckstadt

Joseph A. Mustich

John Olear

Judith Stevens

Joshua M. Weiner, Sr.

Lake Waramaug Authority

(3 year term-appointed)

Sandra Papsin

Edwin S. Matthews, Jr.

Dean Sarjeant

Land Use Coordinator

(appointed)

Janet M. Hill

Probate Court

(4 year term-elected)

Judge Victoria M. Cherniske

Municipal Agent for the Elderly

(appointed)

Pamela F. Collins

Open Burning Official

(appointed)

Vincent Ives

Parks & Recreation Commission

(3 year term-appointed)

Sheila M. Anson, Chairman

Timothy A. Cook

Joseph B. Fredlund

Joan M. Gauthey

Holly Z. Haas

Raymond W. Reich

Christopher J. Kersten

Louis Magnoli

Planning Commission

(5 year term-appointed)

George Bender, Chairman

Jean P. Averill

Frederick Byerly

Robert C. Buck

Christopher D. Charles

Dirk Sabin, alt.

Adelaide Roberts, alt.

Dimitri Rimsky, alt.

Police

(appointed)

Stephen Sordi, Resident State Trooper

Ronald Dorazio, Full Time Officer

Patrick J. Kessler, Full Time Officer

Caleb I. Shropshire, Full Time Officer

John Wyshynski, Part Time Officer

Herbert Furhman, Part Time Officer

Treasurer

(2 year term-elected)

Linda L. McGarr

Region #12 Board of Education
(Washington Representatives)

(4 year term-elected)
Jay H. Hubelbank, Chairman
Daniel J. Leab
Irene S. Allan
Valerie J. Andersen
Lawrence H. O'Toole
James D. Hirschfield

Registrars of Voters
(4 year term-elected)
Constance P. Kaylor
Patricia A. Stoeffler

Board of Selectmen
(2 year term-elected)
Elaine C. Luckey, First Selectman
Nicholas N. Solley
Harry H. Wyant

Senior Center Director
(appointed)
Pamela F. Collins

Tax Collector
(2 year term-elected)
Tanya J. Wescott

Town Clerk
(4 year term-elected)
Sheila M. Anson

Tree Warden
(appointed)
William C. Bader

Zoning Commission
(6 year term-elected)
Henry Martin, Chairman
Valerie Friedman
A. Cecilia Page
David L. Owen
Gary Fitzherbert
Luis Abella, alt.
Andrew Shapiro, alt.
James Brinton, alt.
Janet M. Hill, Enforcement Officer

Zoning Board of Appeals
(4 year term-elected)
Edmund J. White, Chairman
Mary J. Roberts
Bradford J. Sedito
Katherine K. Leab
Vacancy
Georgia P. Middlebrook, alt.
Bruce Skoog, alt.
Vacancy, alt.

VITAL STATISTICS

Births: July 1, 2002 – June 30, 2003.....38

Marriages: July 1, 2002 – June 30, 2003.....50

Michael J. Croft and Alisa M. Schock	Ellington	July 6, 2002
Shawn M. Titcomb and Jennifer E. Bove	Washington	July 20, 2002
Christopher J. Lawrance and Carrie L. Campbell	Washington	August 3, 2002
Andrew F. Oravetz and Margit C. Quist	Washington	August 3, 2002
Keith A. Bohan and Ellen M. Hesslid	Washington	August 17, 2002
Norman Brachfeld and Marlene G. Glantz	Washington	August 23, 2002
Thomas H. Bogardus and Savanna L. Sharpe	Washington	August 27, 2002
Jamaes P. Cassidy and Heather C. Frantz	Washington	August 31, 2002
Matthew R. Light and Erin S. Bresson	Washington	August 31, 2002
Steven J. Kane and Carey A. Meyers	Washington	August 31, 2002
Francis A. Zubrowski, Jr. and Carolyn L. Fugere	Washington	September 8, 2002
Thomas J. O'Brien and Cynthia R. Garris	Warren	September 14, 2002
Donald L. Patterson, Jr. and Jennifer L. Patterson	Washington	September 14, 2002
Anthony C. Gould and Rebecca E. Connor	Washington	September 14, 2002
Joseph J. Abdella III and Shelly L. Bellamy	Seymour	September 14, 2002
Robert J. Ash and Kimberly A. Munn	Washington	September 21, 2002
Sadek Youssef Ali and Phyllis A. Amdurer	Sharon	September 30, 2002
John B. Couch and May E. Hoyenski	Washington	October 5, 2002

Michael G. Sivick and Leah W. Chapin	Washington	October 12, 2002
Dominic E. Gillen and Catherine F. M. Rawson	Washington	December 28, 2002
Patrick R. Morris and Debra K. Frost	Washington	January 18, 2003
Michael S. Corvello and Christina L. Emerson	Washington	April 12, 2003
Douglas P. Clement and Jennifer A. Peyton	Litchfield	May 9, 2003
Timothy M. Plyler and Frances W. Chamberlain	Washington	May 17, 2003
Donald W. Tennant II and Jenna E. Hubelbank	Brookfield	May 26, 2003
Patrick N. Smith and Amy J. Hannibal	Washington	June 20, 2003
Christopher J. Campbell and Darcy R. Wright	Washington	June 21, 2003
James V. Grant and Miranda D. Pasch	Washington	June 21, 2003

DEATHS: July 1, 2002 – June 30, 2003.....30

Helen Levin	July 15, 2002
Elvira Larsen	July 23, 2002
Mary Carol W. Kunhardt	August 11, 2002
Andrew M. Forge	September 4, 2002
Walter L. Douglass	September 14, 2002
Howard M. Bronson	October 1, 2002
Leroy Frantz, Jr.	October 5, 2002
Evelyn J. Hall	October 22, 2002
Toini Carnicke	October 31, 2002
John F. Dickinson	November 17, 2002
Carol E. Martin	November 20, 2002
Helen K. Trenka	November 29, 2002
John Kalafus	December 10, 2002
Walter L. Johnson, Jr.	December 21, 2002
Robert J. Stinson	December 27, 2002
Agnes H. Bruens	December 31, 2002
Cynthia D. Hinchliffe	January 8, 2003
John F. Scibek	January 24, 2003
Stephen L. Landon, Jr.	February 18, 2003

Henry T. Gibson, Sr.	February 28, 2003
James B. McGugan	March 16, 2003
F. Arthur Potter, Jr.	March 17, 2003
Robert G. Whitehead	March 22, 2003
Allen B. Hollister	April 1, 2003
Lawrence A. Stone	April 1, 2003
Richard Tyler Horrigan	April 9, 2003
Ernest C. Swanson	April 19, 2003
William J. McCarthy, Jr.	May 23, 2003
Barbara W. Davis	June 2, 2003
John A. Gueniat, Sr.	June 8, 2003

SHEPAUG VALLEY REGIONAL HIGH SCHOOL

CLASS 2003

Benjamin Allen *	Russell James Mackie, Jr.
David Michael Athas	Pablo Sebastian Marchevsky +
Tyson R. Averill	Julie Elizabeth Mausolf-Mark #+
Trevor Booth Barrows	Michael Patrick McGorty
Georgina Elizabeth Bates	Sarah Diane Mikolaycik #
Michael Lee Beckman #	James Samuel Molina
James Robert Belanger	Lindsey Kathleen Morello #
Patricia Marie Brabant	Timothy Alexander Morse #
Nora M. Burr	Adam Hayden Nelson *+
Octavia Nicole Burrus	Paul Stuart O'Connor *
Jacob Anthony Butler	Kenneth G. Ognan
Joshua Daniel Calabro *+	Jacqueline Lena Orosz #
Catrina Morgan Cartagena #+	Shaina Leigh Pelkey
Matthew L.P. Charles	Quinn E. Pendleton *+
Andrew Dennis Chin +	Owen Timothy Potter
Matthew Adam Collins	Steven F. Price
Trevor James Darling	Katie Melissa Ranson
Kristina Mary Cynthia DeLisio	Alexa Ashley Rast
Amanda Erin Dimon	Stephen P. Rice
Catherine Laurel Edwards *+	Joshua James Riendeau
Douglas J. Fehr	Amanda Kay Rockwell *
Luke Patrick Fraley #	Nicole L. Russo *
Joshua Peter Francis *	Chloe Elizabeth Sabin *+
Alexandra Rae Frankel	Michael William Schwartz
Michael C. Gallant #	Evan Lee Scribner
Zakariaz Sebastian Gerhard	Fawn D. Segerson #+
Caitlin Kane Gillen *+	John Paul Selwyn
Molly Donovan Gilmore *+	Hannah Darryl Shalctt #+
Matthew C. Hall #+	Kristen Danielle Smith
James Paul Harkness	Daniel Alan Solomon
Dylan Paul Heimbrock	Rebecca Ruth Solomon *+
Matthew Christian Hines +	Benjamin Ryan Sterry
Emma Claire Homberg #	MacKenzie Alex Stuart #+
Robert Kent Horrigan #	Paul Michael Swanson
Dawn Margaret Hrelc +	Kyle David Szymanski
Scott Alan Hunt	Brett Tyler Thompson *
James Alden Hurlbut	Caitlin Ann Turosky
Victoria Elizabeth Janega *+	Quinn M. Uniacke #
Sophie Clare Ann Jewkes *+	Daniel Henry van Rooyen
Kevin James Koslosky +	Jon Paul VanSteenbergen #
Jade Elizabeth LaBella *	Catrina Ann Vickery *
Allison Newton Lang +	John Dennis Vitale
Matthew Lee	Valerie Fawn Watts
Brittany L. Levine *+	Emily McMahon Waupotic
Julia Marie Lodsion	Jennifer Lynn Waupotic #
Jonathan Ross Lord *	Corianna Marguerite Yannone
Collin Matthew MacDonald #+	Rachel Ann Marie Yonika
	Iago Maravilla Zayco

The Class of 2003 Remembers Richard Tyler Horrigan

Valedictorian: Joshua Daniel Calabro Salutatorian: Julie E. Mausolf-Mark
 + = National Honor Society * = Senior Project Honors # = Senior Project Excellence

BOARD OF SELECTMEN

We are moving along in our second year in office, still learning a lot as we go. I regret that there are still many things, which we had wanted to accomplish, but have been unable to resolve. However, we are moving ahead on many fronts, and much of value has been accomplished.

Improvements to Municipal Property: We have a very active and productive Building and Properties Committee, chaired by John Allen. The Committee has come up with suggestions and detailed plans for improvements and renovations of various municipal buildings, many of which we have already implemented, or are in the process of so doing. For instance, the Road Crew rearranged the water run off to the west of the Town Hall so that it does not flood the police department's offices. Among other things, the Committee arranged for the trimming of trees and shrubs around the Town Hall, wrote the "specs", and advised on the awarding of bids for painting the outside of the building. We hope to do this in the early Fall. The Town Crew has finished the restoration of the shed roof on the Pavilion in New Preston.

Discontinuance of Unused Old Town Roads: A Committee, chaired by Kelly Boling, is working on the formal discontinuance of certain old roads. The purpose of this is to save the Town the expense of rebuilding and maintaining roads that no longer serve as a common convenience or public necessity. The Committee plans to maintain the use of some of these old roads as pedestrian trails. The recommendations will be voted on at a Town Meeting.

Approval of STEAP Grant from State: In October we received approval of our application for a Small Towns Economic Assistance Program (STEAP) grant for \$450,000 from the Connecticut Office of Policy and Management. Part of the grant will be used to improve infrastructure, drainage and road improvements, in the 16 Church St. area in New Preston. The other part will be used to shore up Canoe Brook, replace the bridge to the Senior Center and to install and upgrade sidewalks in Washington Depot. Also we will use some of the money for work necessary to enable the Town Highway Department to utilize the area above the New Town Garage off Blackville Road and to build a new storage building. We hope this will allow the Highway Department to move its storage equipment away from the Old Town Garage site, and to make that available for other more appropriate uses.

Application for A Grant for An Elevator in Town Hall: We are in the process of applying for a Small Cities Grant for an elevator in the Town Hall. The grant will reimburse us for eighty percent of the costs. The plan is for the elevator to run from the basement up to the second floor, which would make the whole Town Hall accessible for the handicapped.

Passage of House Numbering Ordinance: Upon suggestions from the Emergency Services, Town Meeting passed an ordinance requiring that homeowners clearly post the 911 numbers in front of their homes. This will make any rescue much more efficient and will benefit everybody. The Police and Fire Departments will help with the enforcement of this ordinance.

New Personnel: Rocky Tomlinson has been our Emergency Manager Coordinator, as a volunteer, for some time. The job now has become much, much more complicated and time consuming due to the events of 9/11 and to mandates from the Federal and State Governments regarding Homeland Security. Therefore, we have contracted with Rocky to reimburse him for some of the extra hours he spends working to help protect our Town.

We also have hired another full time Police Officer. Pat Kessler had worked for us on a part time basis for several years. He has been thoroughly trained by the State Police Academy and is well familiar with our highways, people and local activities. He also serves as part of the marine patrol on Lake Waramaug.

Highway Improvements: The Highway Road Crew, working on its long-range highway and bridge improvement plan, continues to work diligently to keep our roads maintained and in good shape. Between the harsh winter, the summer rains and washouts, the Crew has had to work particularly hard just to keep up with the weather related contingencies. The regrading and resurfacing of Wykham Road was completed in the Summer of 2002.

Plan of Conservation and Development: The Planning Commission, with the help of Planimetrics, has been working throughout the year on our new Plan of Conservation and Development. The Commission hopes to complete the Plan before the end of 2003, and will bring it to a Town Meeting this Fall.

Shepaug River Case: The attorneys and consultants continue to work on a resolution to this case. The Town of Washington and related parties, as well as the City of Waterbury have put forth certain proposals, which

are being considered. The trial court has scheduled a status conference for September of '03 to discuss the status of the matter and, if necessary, to select trial dates to resolve issues left open by the Supreme Court's decision. The Court will be required, among other things, to issue a remedy to the Town of Washington for Waterbury's breaches of the 1921 Agreement.

Salt Contamination at Old Town Garage: We continue to monitor the contamination, although at less frequent intervals. The salt continues to abate through the natural course of attenuation, and the DEP has changed the parameters regarding acceptable amounts, making them much less stringent. Planimetrics has suggested, in their work with the Plan of Conservation and Development, that the Town perform a special study on the potential uses for those four acres of Town property. We believe that the Town should consider doing this, as soon as The POCD is complete.

Affordable Senior Housing: The Riverwoods senior apartments on Worcester Rd. are completed, and, as of August 2003, eleven of the twelve apartments are inhabited. Although this is a project of the Community Housing Trust, townspeople voted to support this project to the tune of \$250,000, as well as contributing to a rent subsidization fund.

Town Web Site: Thanks to Rex Swain, who volunteers his time and expertise, we have a marvelous up-to-date web site. The address is www.washingtonct.org.

Respectfully submitted,
Elaine C. Luckey
For the Board of Selectmen

ANIMAL CONTROL OFFICER /DOG WARDEN

The fiscal year of 2002-2003 brought approximately 1500 calls to this department with over 20 animals being turned in, sixteen actually impounded. Eight of the sixteen were returned to their owners while the remaining eight were never claimed and new homes had to be found for them. None had to be destroyed. If an animal can't be placed from the pound within the time limited, the Animal Welfare Society of New Milford or the Little Guild of St. Francis in West Cornwall will take them into their shelters and adopt them out from there. Like the pound, both shelters are non destroy and will evaluate each animal and make every effort to place them with the right family to insure a happy and permanent placement.

Each of the dogs found that were not impounded had licenses on which led to their immediate return. State law requires you to purchase a new license each June through the Town Clerks office. You must present your rabies certificate in order to get the license and a spay/neuter certificate for a reduced rate. The difference being \$8.00 vs. \$16.00. A small price to pay for the safe return of your dog. There were 529 licenses purchased last year. A percentage of this goes to the Animal Population Control program while the rest is revenue shared by the town and state.

The wildlife activity is on the rise again. We are learning to share our backyards with a whole host of creatures. They are cute and fun to watch but caution must be used, as rabies is always a concern. Safety first.

Any animal concerns or questions please call me at 868-2870.

Respectfully submitted,
Cynthia Brissett
Animal Control Officer/Dog Warden

ASSESSOR

The revaluation process is well under way with the review of properties which should be completed by early September. Values will be set as of October 1, 2003. At present, the real estate market does not seem to be dropping so there may not be too many reductions in current assessments. After the values are set, notices will be sent to all property owners and there will be an opportunity to discuss the assessments at hearings in late Fall.

Data mailers went to all real estate owners and the response has been very good. When discrepancies were apparent, the properties were reviewed and corrected.

Currently the Grand List as filed for October 1, 2002 totals 620,740,760 a 2.46% increase. This figure is seventy per cent of the market value as well as being reduced by the preferential assessment of farm and forestland.

The implementation of the CAMA (computer assisted mass appraisal) system in which all dwellings are drawn in the computer has been a challenge and it does take longer to get all the information entered as opposed to pencil/scale/eraser method. The end result, however, should be more accurate as square footage is determined by the computer and there is more information available (not necessarily a good thing).

Respectfully submitted,
Barbara S. Johnson, CCMA II

BUILDING DEPARTMENT

Fiscal year 2002-2003 has finally started to show a decrease in construction activity for Washington. The past several years continually produced new record highs. However, this past year may have set the record for the largest percentage decline! This is largely due to last years four large projects that accounted for about 45% of last years total. With those four permits taken out of the picture we are back to the level of the preceding three years. We also saw a large decline in the number of new dwelling units last fiscal year.

The following is a four-year comparison:

Fiscal Year	99/00	00/01	01/02	02/03
# Permits	624	699	573	560
# New Houses	27	27	31	17
Permit Fees	\$113,288	\$143,774	\$202,544	\$145,872
Total Value	\$21,417,323	\$21,487,773	\$32,224,970	\$22,928,157

Average				
Permit Value	\$34,323	\$30,714	\$56,239	\$40,943

Even while interest rates are still at levels that tend to generate a lot of construction, I feel we are about to make a slow turn around in construction activity for Washington. The Montessori School project that attributed to the large increase for last fiscal year is winding down and they will be looking for their certificate of occupancy soon. The converting of the old school site into housing units is the only large project that I know of for next year - one that I am also looking forward to as it looks to be an interesting project.

Respectfully submitted,
William T. P. Jenks
Building Department

CONSERVATION COMMISSION

We accepted the resignations of Ruth Alex, Linda Potter and Dirk Sabin. The Commission thanks them for their service. We appointed Kelly Boling a commissioner and Diane Dupuis, an alternate. One alternate vacancy remains.

Activities during fiscal year 2002-2003:

Referrals from other land use commissions are appreciated; our role is advisory.

Town land without buildings and conservation easements: The Commission took a tour of these properties and is developing a monitoring program.

Participation in the updating of the town Plan of Conservation and Development.

The Scenic Roads Ordinance Committee completed its research. The proposed ordinance will be on the agenda of a fall 2003 town meeting. The Commission thanks Joe Gitterman, chairman, Walter Andrew, Roger Cannavaro, Rebecca Bent, Dimitri Rimsky, William Bader and Charles Treadway.

Subcommittee Activities: *

- Cell Tower-Phil Markert, chair, Diane Dupuis.
- Data Management for land use needs-Kelly Boling, chair, with George Blake, Dimitri Rimsky, Fritz Byerly and Chris Charles.
- Flora & Fauna/Invasives, Endangered Species & Bird Identification – Betsy Corrigan, chair; Natalie Dyer, Robbie Barnett, Linda Potter.
- Greenway – Susan Payne, chair, with Bob Williams, Addie Roberts, Elisha Dyer, Bonnie Matthews, Bob deCourcy, Kelly Boling, Julie Adams, Dorothy Wilson, Jack Boyer, Linda Banks and Elaine Luckey.
 - Beautification of greenway entrance to Primary Schoolyard – fine selection of native shrubs and plants were selected by Dirk Sabin and planted by Young's Nursery under the supervision of Bob Williams and Elisha Dyer.
 - Greenway is on Town Web Site.

- Informational trail guide being developed.
- 2003 Financial support for postcard map from Sotheby's International Realty.
- Researching greenway in Marbledale and New Preston.
- School Connection - ways to involve public and private school students - Linda Frank.
- Water Resources – Phil Markert, chair, Randy Bernard, Susan Payne.
- Welcome/Land Use Brochure Committee – Tony Bedini, chair, with Siggie Hildmann, Kelly Boling, Jane Boyer, Susan Payne, Candace Korzenko and Betsy Corrigan. (Liz Dexheimer/advisor of the design of the brochure.)

*Representatives from other town commissions are invited to participate.

Volunteers for subcommittees are needed; please contact Susan Payne, 868-9348.

The commission is most grateful for the expert services of Pam Osborne as our secretary.

Respectfully submitted,

Susan Payne, Chair; Ruth Alex, Betsy Corrigan, Joe Gitterman, Phil Markert; alternates: Linda Frank and Diane Dupuis.

ELECTIONS

In October 2002 the Registrars held two mandatory sessions to register new voters.

November 2002 saw a Congressional & Gubernatorial election. 1562 Electors voted out of an eligible 2150 for a participation rate of 73%.

Spring of 2003 saw three school budget referenda. The Registrars extend their heart felt thanks to all our fine and dedicated poll workers. Two moderators have been re-certified by the Secretary of the State for four-year terms and one mechanic for a four-year term. One of our mechanics was re-certified for a four-year term as a Voting Machine Inspector.

At the end of the fiscal year, Voter Registration in the Town was 803 Republicans, 515 Democrats, 846 Unaffiliated and 10 Green Party and 1 Libertarian for a total of 2175

The State-required Canvass of Voters will again happen in March of 2004 -- your prompt return of our post card will be greatly appreciated.

Any resident may register to vote by visiting the Town Clerk or by mail from forms available at libraries and DMV offices.

The Registrars will hold two mandatory registration sessions: Saturday, October 18th from 10:00 AM to 2:00 PM, and Tuesday, October 21st from 9:00 AM until 8:00 PM which is the last day to register to vote before the November election.

New residents, new citizens and residents who turn 18 may register to vote during regular business hours at the Town Hall in the Town Clerk's office prior to noon on October 21st to be eligible to vote in the November election.

Respectfully Submitted,
Connie Kaylor, Democratic Registrar
Pat Stoeffler, Republican Registrar

BOARD OF FINANCE

Our budget for the 2002-2003 fiscal year was based on a Grand List that increased by \$16,119,000 or just under 3%. While the Region 12 budget for the past year increased \$1,017,117, or just under 7%, our Town's share increased \$522,834 or 7.3% to \$7,217,620. Our student population in the Region actually increased slightly over the prior year. After credit for Education grants from the State and reimbursements from the Region, our actual Educational expense increased \$259,639 or 4%. Actual Town operating expenditures increased \$174,549 or 6.1% to \$3,047,707, while the Town's capital budget decreased \$1,025,002. Given the decrease in the Town overall expenditures, the Board maintained the mill rate at 15.75.

The coming year's budget is based upon a \$14,930,880 increase or +2.46% in the Grand List. The Region's budget increased another \$971,526 or 6.4%, before a debt service decline of \$210,826. Our Town's share increased \$44,322 or .6% to \$7,261,942 before grants and reimbursements. After these credits, we had a 3.2% increase. The increase in the Town's operating budget was \$155,109 or 5.1% to \$3,202,816, in addition to the Town's capital budget, which doubled to \$890,025. Given the substantial increase in the capital budget for the year, your Board felt it prudent to increase the mill rate to 16.00. Given the changes in administration of Region 12, the Board is hopeful that future increases in the Region's budget will be limited to the increase in the Grand List.

Again, this year I would like to thank the returning members of the Board of Finance, Jack Boyer, Rex Swain, Jack Field, Liddy Adams, Robin Hirschfield, Craig Schoon, Barbara Brown and Mark Lyon for their dedication and participation.

Respectfully submitted,
Michael C. Jackson, Chairman

FIRE MARSHAL

Fire loss for the year 2002 was approximately \$123,000.00. Most of this was from four structure fires, three of which were caused by lightening strikes.

There were several incidents of brush burning without a permit, which resulted in unnecessary response by the Fire Department. Burning permits are required for open burning of brush and can be obtained by contacting the Burning Official, Mr. Vincent Ives, at the Texaco Station in the Depot (806-868-7201).

The new Washington Montessori School is nearing completion and should be ready for occupancy in the fall of 2003.

Respectfully submitted,
Donald S. Etherington
Fire Marshall

GUNN MEMORIAL LIBRARY AND MUSEUM

The Library and Museum remain dedicated to providing free public library and museum services to Washington, Connecticut, and the surrounding communities and to the promotion of literacy, education, and preservation of the Town's history and culture. We continue to operate with a strong volunteer support group, which includes our trustees, committee members, fundraiser workers, individuals who oversee special projects, and those who assist on a regular daily basis. During the year we have seen an increase in circulation, program attendance, financial support, and the use of our facility:

Space constraints require concise reporting, so various statistics are highlighted below. Please contact the Library or Museum for additional information.

Items of note during the past year include:

- Our total annual circulation increased by 11% to 63,274 items.
- 437 interlibrary loans were borrowed from other libraries for our patrons.
- The GML loaned 312 volumes to other libraries on interlibrary loan.
- 168 researchers visited the Connecticut Room to investigate topics including: genealogy, Swedish church history, Civil War, Barnes, Rossiter, and Ives family.
- 404 new registrations brought our total borrowing population to 3,259.
- 2,722 patrons signed up to use one of our many Internet computer workstations.
- 4,078 new titles were added to the collection including DVDs and book on CD.
- 770 titles were requested and held for patrons.
- Electronic reference resources were in high demand and accessible through our Website, as well as in-house, along with 203 eBooks.
- In the adult library, the GML continued to offer outstanding programming to our patrons. A total of 1,306 patrons attended 62 varied programs.
- An enthusiastic corps of volunteers averaged 60 hours of service in a typical week.

- In the Junior Library, 87 storytimes were held for 4 age ranges (2's, 3-4's, and K-1st grade & 3rd-4th) with a total attendance of 1,260.
- 35 Saturday and Tuesday evening programs were held with 1,356 attending.
- The Summer Reading Program entitled "Summer Reading Roundup" drew 270 readers who completed 5,200 hours of reading – a new record!
- Museum attendance totaled 2,031 – double last year's number of attendees.
- The Museum hosted three major exhibits: *Dreams Beneath Design: An Exhibition of Quilts; Toys, Trains, and the Magic of Make Believe*; and *Picture Perfect: The Art of John Folinsbee*.
- Quilting demonstrations throughout the summer complemented the quilt exhibit.
- Outreach to schools prospered with class visits and collaborative projects.
- The Oral History Project supported, *Building a Timeline: One Hundred Years of Washington*, which was installed in the entryway to the Museum.

We'd love to see you, stop in for a visit!

Respectfully submitted,
Jean Chapin, Executive Director

HEALTH DEPARTMENT

The public health service agreement between the Town of Washington and the Town of New Milford continued during this fiscal year. The services provided cover all basic services related to environmental and public health. These include permitting and approval of subsurface sewage disposal systems and private wells for any building activity, inspections of food service establishments, investigation of complaints, water testing at the Town Beach and follow-up on cases of reportable disease.

Service hours in the Town of Washington are held on Monday and Wednesday mornings. Office hours are from 9:30 to 10:30 AM and field inspections are conducted after office hours and at other times. Business may also be conducted during the regular hours of the New Milford Health Department, 8:00 AM to 5:00 PM, Monday through Friday.

The activities performed by the Department for the current fiscal year were as follows:

Septic Permits Issued	New: 18 Repair: 19
Private Well Permits Issued	33
Food Service Inspections	25

The total amount of permit fees collected for all Health Department activities was \$6,395.00

Several bathing water samples were collected at the Washington Town Beach during the year. Results showed that the water quality continues to be excellent for bathing.

In regard to reportable diseases, there were seventy-four (74) reports received from area physicians and medical laboratories. The disease that was reported most frequently was Lyme disease (sixty-four reports).

Respectfully submitted,
Michael A. Crespan, Director of Health

HISTORIC DISTRICT COMMISSION

The Historic District Commission conducted eleven regular meetings, seven public hearings concerning applications for Certificates of Appropriateness, one special meeting and one site visit. Over the course of the year, seven Certificates of Appropriateness were issued. An ongoing concern remains the need to communicate with residents of the districts, with applicants to ensure that their applications are complete, and with other Commissions and officials concerned with land use and construction.

The Commission was joined in September by Mrs. Jane Boyer as an alternate and in December by Mr. Ronald Chute, also as an alternate. Members of the Commission continued to participate in the studies and meetings devoted to preserving Washington's valued resources.

Respectfully submitted,
William H. Smith, Chairman

INLAND WETLANDS COMMISSION

The Inland Wetlands Commission is empowered by Federal and State policies to regulate actions in and near wetlands and watercourses so as to protect our most important resource.

In fiscal year 2002-2003, the Commission had its usual busy year with 50 permit applications (45 approved, 5 denied), 8 exemption requests (5 approved, 3 denied) and 4 formal agent approvals.

Michael Ajello came on board as enforcement officer/agent in July 2002 and has been very helpful to the Commission and to applicants.

Dedicated Commission members attended 22 regular and 2 special meetings, 5 public hearing session, 4 show cause hearings and 35 site inspections. In addition, most members attended training and educational seminars provided by the Connecticut Department of Environmental Protection, the Northwest Conservation District and the Connecticut Bar Association.

Members of the Commission in June 2003 were: Helen Gray, Dorothy Hill, Charles LaMuniere, Marguerite Purnell and Robert Weber and alternates Anthony Bedini, Candace Korzenko and Mark Picton.

Respectfully submitted,
Dorothy Hill
Chairman

JUDEA CEMETERY COMMISSION

The Judea Cemetery is the oldest known cemetery in the Town of Washington. It is located one mile from the First Congregational Church on the Green on Judea Cemetery Road. The cemetery is maintained by the Town of Washington and a commission of five volunteers appointed by the Board of Selectmen.

The Annual Meeting was held on July 10, 2003 in Bryan Memorial Town Hall. At present, Dennis Hussey, Nelly Condon, Dolly Whitney, Ruth Alex, and Phyllis Allen serve as members of the Commission. Sexton, David Swanson, maintains the grounds and does the burials and foundations. Lots may be purchased by residents or by any nonresidents who have a community interest in the Town. Fiscal year 02-03 records show that seven lot purchases and five burials were made. Anyone interested in a burial site may contact David Swanson, the Sexton, or any Commission member. We are proud to have this serene and beautiful site to bury our loved ones.

Respectfully submitted,
Dennis Hussey, Chairman

LAKE WARAMAUG AUTHORITY

The Lake Waramaug Authority was established by Connecticut Statute section 7-151a to ensure that Lake Waramaug continues to be a safe and an enjoyable site for sport and recreation activities throughout the year.

The nine members of the Lake Waramaug Authority represent the three bordering Towns of Kent, Warren and Washington. Representatives from Warren are elected representatives, and they are Chairman Ed Berner; Bill Hopkins; and newly appointed Gary Curtiss. Gary replaces Bud Pennington who retired as Treasurer and long time member. The Lake Waramaug Authority is very appreciative of Bud's many years of diligent service. The representatives from Kent and Washington are appointed by the First Selectmen. Treasurer, Gary Davis, Tim Hannen and Kevin Brady represent Kent. Secretary Sandy Papsin, Ed Matthews and Dean Sarjeant are the members representing Washington. Funding continues to be shared by the three towns with Warren and Washington contributing 40% each and Kent 20% of the annual operating budget.

It is the responsibility of the Lake Waramaug Authority to ensure that the lake is used safely for its many recreational activities. To that end the Lake Waramaug Authority patrols the lake during the summer months enforcing the boating regulations of the State of Connecticut. The police boat is staffed with an officer and a patrol assistant. It contains safety and rescue equipment, two - way radios, and a decibel meter.

The Lake Waramaug Authority is also involved with all safety issues including but not limited to dock, buoy, and float placement, permits and safety patrols for rowing regattas, and all water and ice rescue activities. Officers are trained in CPR and underwater and under ice rescue.

It is the desire of the Lake Waramaug Authority that the lake will continue to be a place of solace and recreation with emphasis on the environmental issues that continue to concern us. Preventing the introduction of eurasian milfoil, zebra mussels, and other destructive invasive species requires the cooperation of all who use the lake. We fully support the Washington Town Ordinance to establish an Inspection Program for Watercraft entering Lake Waramaug at the Washington Town Boat Launch. Washington Parks and Recreation continues to provide monitoring services for all watercraft entering the lake at the New Preston boat ramp. This is a vital tool to help ensure water quality for each and every one of us, especially in light of numerous problems

concerning invasive species in area lakes. With this in mind the Lake Waramaug Authority, with the assistance of the Lake Waramaug Association, has been instrumental in working with the Seaplane Pilot's Association to write to all their members in the Northeast requesting that there be no landings, for environmental reasons, on the lake.

Again this year, we extend our thanks to all who use the lake with consideration for others, and encourage them to continue their awareness of how precious this beautiful lake is for all of us. Their concern for safety, and the environment will guarantee that the lake will be a healthy place for generations to come.

Respectfully submitted,
Sandy Papsin, LWA Secretary

MUNICIPAL AGENT

The Office of the Municipal Agent is responsible for assisting elders by providing information and referrals to services and benefit programs. In the calendar year 2002, this office received approximately 206 inquiries from seniors and the disabled. The services of this office are available to all residents of the Town of Washington over the age of 60 and their families, as well as the disabled. There are no fees or income limitations. My office is open on Tuesdays or by appointment. The phone number is 860-868-0735.

Respectfully submitted,
Pamela Collins Municipal Agent for the Elderly

NEW MILFORD VISITING NURSE ASSOCIATION

The New Milford Visiting Nurse Association has once again seen a large increase in activities during the past fiscal year in the Town of Washington. We are pleased to be able to care for clients in Washington, and very grateful for the continued support of the Board of Selectmen, the Board of Finance and the people of the Washington community.

During this year a full-time R.N. served the patient population in Washington. In total, 2,126 visits were made to Washington residents. These visits were made by RNs, physical, occupational therapists, medical social workers, home health aides, and Hospice chaplain. We continue to visit the elderly in our Health Promotion Program, an essential community preventive program in which nursing visits are made every month or two to help clients prevent serious health problems. We also continue to offer Well Child Clinic to Washington residents. This well-respected program of the New Milford VNA provides uninsured and underinsured school age children with examinations and immunizations from kindergarten through high school age.

Volunteers are an important component of our agency's outreach, and many hours of volunteer work were given to Washington residents both in our Care of the Sick and Hospice Programs. Six Hospice volunteers are residents of the Town of Washington and they provide support in many ways for the terminally ill and their families.

Community Health Nurse Geri Rodda has participated in community programs such as Stroke Screenings at the Washington Senior Center. This year New Milford VNA again joined with other area health providers, including New Milford Hospital and its Regional Cancer Center, the New Milford Health Dept., and the American Cancer Society to form the Greater New Milford Breast Care Coalition. Utilizing a grant from the Susan Koman Breast Cancer Foundation, this group is expanding breast care education, providing one-on-one instruction of how to do breast self-examination and education on the importance of mammography.

NMVNA is the largest provider of flu and pneumococcal vaccines in the area, and we are pleased that in the coming year we will be holding another flu clinic in Washington at the Town Hall on Saturday, November 8, for the convenience of Washington citizens.

Because many of the services and programs provided by NMVNA are non-reimbursable through insurance or are programs offered free of charge to the community, fundraising is an important component of our non-profit agency. This past year Washington residents enthusiastically supported both our New Milford VNA Foundation fundraising drive and our annual “Tree of Light” campaign. Washington held its second tree lighting ceremony on December 16 simultaneously with three other towns. The ceremony was held at the Town Hall and very well attended by Washington residents. Many thanks to Kathy Gollow, Board Member of New Milford VNA, and her hard-working committee which oversaw this event. We look forward to continuing this tradition in Washington.

New Milford VNA continues to be a state of the art provider of home health care and community health programs. This year we were very pleased to receive three awards. VNANE, the Visiting Nurse Association of New England, awarded us second place for the second year in a row in the area patient satisfaction of all agencies in New England. We look forward to many more years of continuing to provide the highest quality in home health care to the citizens of Washington and all of our service area. We are grateful for your continued support for all of our programs.

A very important initiative we are involved in currently is the preparation of a smallpox preparedness plan. This includes the Town of Washington. We are in the process of recruiting volunteers from Washington to assist in this immunization effort.

2002 – 2003 Washington Annual Statistics

The following information details all home care services provided by the New Milford Visiting Nurse Association to the Town of Washington during the period covering July 1, 2002 to June 30, 2003:

Home Care

	# Visits
Total:	2,126
Skilled Nursing	633
Occupational Therapy	45
Home Health Aides	1,055
Physical Therapy	377
MSW	13
Speech Therapy	0
Chaplin	3

WASHINGTON PARKS AND RECREATION COMMISSION

The Washington Parks and Recreation Commission is fortunate to have directors and staff members who organize and run our programs with great care and vision. We look forward to continuing the tradition of offering a variety of activities to the Town of Washington and its neighbors.

A spectacular day ushered in the annual Fourth of July Fireworks Celebration and 5K Road Race. Pre-sold car passes helped to keep the crowd a manageable size so one and all could enjoy the show. A hot, dry summer provided us with a recreation camp program that had no “rain days” to take programs indoors. Summer programs offered again by the Parks and Recreation Commission included Ace Baseball Camp, Berkshire Field Hockey Camp, Dimensions Basketball Camp, and Spartan Hoop School, as well as tennis lessons and soccer camp.

In September, the Commission hosted a community celebration for the dedication of the half-mile walking path “River Walk” along the Shepaug River. The path had been constructed as a contribution from the Village Improvement Society in memory of Mary Anne Erichsen, a resident of Washington who left funds to be used for improvements in town. A plaque has been placed along the path. In addition, the Commission recognized Dick Ayer and Dave Werkhoven for their achievements as Shepaug Valley High School softball and baseball coaches; the high school softball field has been named the Dick Ayer Field and a plaque with Dave Werkhoven’s name on it has been placed at the Ted Alex Field. The Washington Garden Club also received the Commission’s appreciation for their continuing generosity of the beautiful plantings and trees along River Walk. Current projects at the town pavilion is the construction of a bathroom/storage facility and improvements to the existing building; the Town voted in May to partially fund this project and the Commission is continuing to raise funds to see this project started in the Fall of 2003 and completed by the Spring of 2004.

Fall and winter programs included basketball for grades one through eight and evening adult open play as well. Swimming lessons are a hit each fall and spring. Adult Morning Swim and Yoga in the mornings, Adult Volleyball and Cardio Kickboxing in the evenings are offered. Throughout the school year, Kezia Hearn has taught Arts & Crafts and

Drawing Classes for the primary school children. After-School Skiing to Mohawk Mountain on Mondays from late December until early March is also popular with the primary school children. Our ongoing program, ASAP (After School Arts Program) offered to middle and high school students of the Region 12 School District area, has now included grades 3,4, and 5. JoAnne Torti again put her talents to work for us as director of this program, bringing dance, music and art under the direction of professional artists to our children and allowed them to explore their potential.

In late November, a bus trip to the Radio City Music Hall's Christmas Spectacular was a big success, enjoyed by all. The trip out of New York took a little longer than expected (four-and-a-half hours!) due to an approaching winter snowstorm. On December 3rd we joined Roxbury Recreation on a bus trip to see the Newport, RI Mansions decorated for the Christmas Holiday. It was a cold, blustery day, but the sun was shining brightly and everyone had a great time.

Winter began with the annual Holiday In The Depot, a wonderful town-wide celebration for young and old alike. This festive event is a combined effort with the Washington Business Association and many volunteer organizations, including the Boy Scouts with their model train set up (special thanks to Newell Hill), the Gunn Memorial Library organizing a project of "stained glass" for the children to make, the Girl Scouts much-welcomed hot chocolate and cookies, and the Washington Volunteer Fire Department Ladies Auxiliary playing "Mrs. Claus" helping the children write their letters to Santa. The crowd enjoyed the arrival of Santa Claus, rides on the hay wagon throughout the Depot, and listening to the Washington Primary School children singing carols and the Shepaug Valley Middle/High School Band. One and all work very hard to make this event the success it is each year.

In March the Commission welcomed the community to the official re-opening of the Bryan Memorial Town Hall Bowling Alley, located on the lower level of the building. Part of the original building that was built in the 1930's, the two duckpin lanes had not seen much use in recent years and few even knew of their existence. The Commission decided to take on the renovation of the lanes as one of their projects. Using funds raised through the collection of recreation program fees, the lanes were sanded, the room was painted and new carpet was installed. The bowling alley is now used on a regular basis for birthday parties, physical education classes, and group events. A donation of a pool table has been a great addition to the recreation area. At the re-opening of the bowling alley,

the Commission introduced and welcomed Washington's new Resident State Trooper Stephen Sordi.

Springtime is busy with baseball, softball, t-ball and diamond ball programs. To kick off summer vacation, The Parks & Recreation Commission, along with "Trooper Steve" and the Washington Police Department, sponsored a "Bike Rodeo" open to all children. The children learned the rules of safe bicycling, registered their bicycles with the police department, and received free bicycle helmets. Adults and children alike enjoyed hot dogs and sodas.

The Commission regretfully accepted the resignation of Victoria Cherniske as recording clerk and thanked her for the detailed and entertaining minutes she submitted; Mary Anne Greene was welcomed as our new recording clerk. As our Recreation Coordinator, Lisa Easter continues to handle the Parks and Recreation responsibilities efficiently and her ability to be multi-tasked is what makes all of the above programs and events so successful. Community spirit in Washington is as great as ever and the Commission acknowledges the many volunteers who have given so generously on our behalf.

Respectfully submitted,
Sheila M. Anson, Chairman
Tim Cook, Vice Chairman
Joe Fredlund, Vice Chairman
Joan Gauthey
Holly Haas
C.J. Kersten
Lou Magnoli
Ray Reich
Lisa A. Easter, Coordinator
Mary Anne Greene, Recording Clerk

PLANNING COMMISSION

The Washington Planning Commission meets on the first Tuesday of each month, except in November when it meets on the first Wednesday. Regular Meetings are held at 7:30 p.m. in the Land Use Meeting Room, Bryan Memorial Town Hall, Washington Depot, CT.

During the past fiscal year the Planning Commission conducted the following business:

- 12 Regular Meetings were held.
- 11 Special Meetings were held.
- 1 Preliminary Discussion was conducted with a prospective applicant concerning a possible application.
- 1 Building lot was approved.
- 5 Referrals from the Zoning Commission regarding proposed revisions to the Zoning Regulations were received.
- 1 Referral from the Zoning Commission regarding a Zoning application was received.
- 1 Referral from the Board of Selectmen concerning municipal improvements was received.
- 1 Request for modification of a subdivision conservation easement was considered.
- 1 Declaration of subdivision expiration was processed.
- 3 Subcommittee work sessions on the Plan of Conservation and Development were held.

The Planning Commission continued its work on the update of the Plan of Conservation and Development throughout the past year. From July through November it focused on conservation issues. During the winter months discussion centered on infrastructure, commercial districts, and the village centers. In the spring several drafts were prepared by Planimetrics under the close guidance of the Planning Commission. The Commission strived to reorganize the chapters and consolidate the historical and statistical information presented to come up with a reader friendly document. The resulting Plan centered on four major priorities; preservation of rural character, enhancement of the village centers, guiding of housing development, and other issues such as community

character, town roads, and telecommunications facilities. It also included many recommendations and suggested strategies for implementation to achieve its goals. At the end of the year the Commission and its consultants were working on presentations on Draft #5 to be given at Special Meetings to be held in July for members of the Town boards and commissions first and then for the general public. It is anticipated that the input from these meetings will guide the Commission in completing the final document. Presentation at a Town Meeting and conducting of a public hearing and adoption of the Plan of Conservation and Development by the Planning Commission are expected by the end of 2003.

Other business considered by the Commission included a proposal by the Park and Recreation Commission for playing fields at the old Town Garage property on Titus Road, a complaint about improvements to Wykeham Road, finalizing the expiration of the Birch Hill Run subdivision, and approval of an increase in the subdivision application fees. Volunteers to serve on several Conservation Commission subcommittees were solicited. These included Mr. Rimsky for the Telecommunications Facilities Subcommittee, Mr. Sabin for the Land Use Brochure Subcommittee, and Mr. Rimsky and Mr. Charles for the Data Management Subcommittee.

The Planning Commission had no resignations or new members appointed this year. Mr. Byerly was congratulated on his receipt of the Length of Service Award from the Connecticut Federation of Planning and Zoning Commissions for his dedicated years of work on both the Washington Planning and Zoning Commissions.

Respectfully submitted,
George Bender, Chairman
Chris Charles, Vice Chairman
Jean Averill, Secretary
Robert Buck
Fritz Byerly
Dimitri Rimsky, Alternate
Addie Roberts, Alternate
Dirk Sabin, Alternate

POLICE

During November 2002 Trooper First Class Robert Gavell retired as the Washington Resident Trooper. Known as a thorough and outstanding investigator, Trooper Gavel was well liked in the community and respected by his peers. Trooper Gavell's knowledge, experience and humor will be missed. We wish him the best of luck and an enjoyable retirement.

On 10/24/02 Trooper Stephen Sordi became the new Washington Resident Trooper. Prior to this assignment, Trooper Sordi served the State Police as a road Trooper at Troop L located in Litchfield.

As Resident Trooper I plan to be involved within the community and identify the needs of the people who live in Washington. In addition to criminal investigations, I hope to maintain and implement many new community-based programs that will benefit the Washington community. Some of the existing programs as well as newly implemented programs are listed below.

PROGRAMS AND SERVICES AVAILABLE

CHILD SAFETY SEAT INSTALLTION - This service is provided to anyone wishing to have your child's car seat installed by a certified seat technician. Call for an appointment.

POLICE EXPLORERS - This program is designed for youth's between the ages of 14-20, who will be seeking a career in law enforcement, as well as, those interested in community involvement. Meetings are held Thursday evenings from 6:30pm-8: 30 pm. Call Trooper Sordi for more information.

CT. BOATING COURSE - The State of Connecticut requires all marine vessel and personal watercraft operators to be licensed. To obtain this license, the individual must complete a ten-hour class. Certified instructors offer this course periodically. Call if interested. Watch for posted dates.

RESIDENCE VACATION CHECKS - If you will be away on vacation, call the Resident Trooper Office, we will check the perimeter of your home while you are away.

BICYCLE SAFETY PROGRAMS - These programs are designed to teach the importance of bicycle helmets and rules of the road.

NATIONAL CHILD IDENTIFICATION PROGRAM - This program is in partnership with the Federal Bureau of Investigation, American Football Coaches Association and other law enforcement agencies across the US. The program includes fingerprinting, photographing and collecting of a DNA sample from your child. Also provided is a laminated wallet card providing information pertaining to your child. All information including the photo, fingerprints and DNA sample is given to the parent for their safekeeping.

D.A.R.E - (Drug Abuse Resistance Education)-DARE teaches students to avoid drug use and violence by increasing their self-esteem and conflict resolution. It offers alternative activities to drug use, ways to say "NO" to drugs, and suggestions when dealing with peer pressure. The highlight of the instruction period is the culmination in which the students pledge to be drug and violence free. Students also receive a certificate and a T-shirt from the DARE instructor. The program is introduced to students at the fifth grade level.

PUBLIC SPEAKING - This service offered by the Washington Resident Trooper office will provide speakers to grade school children, youth groups, high school, and senior citizens in regards to police procedures, operations, community safety, and decision-making verses consequences.

As of July 1, 2003 the Police Department will be staffed with three full time officers and two part-time officers. Officer Patrick Kessler, formally a part-time constable, was instated July 1, 2003 as a full time Officer. In addition to being a Certified Police Officer, Office Kessler has received additional training as a certified Car Seat Technician and a Marine Patrol Officer. Prior to working full time for Washington, Officer Kessler worked as an investigator for the Department of Motor Vehicle and has extensive knowledge in Connecticut's motor vehicle statutes.

The current Washington Resident Trooper office staff includes: Stephen Sordi, Resident State Trooper; Caleb I. Shropshire, Full Time Officer; Ronald Dorazio, Full Time Officer; Patrick Kessler, Full Time Officer; John Wyshynski, Part Time Officer; Herbert Furhman, Part Time Officer.

In the coming year, I will be posting information in regards to the department's community programs and the dates they will be offered on the town's website.

Respectfully submitted,
Trooper Stephen Sordi, Washington Resident Trooper

PROBATE COURT

The Annual Meeting of the Probate Assembly was in April of 2003 at the Supreme Court room. The meeting began with a Probate Administrator's employee rendition of the "Star Spangled Banner". Judges and clerks from 87 courts were in attendance as Chief Justice William Sullivan commended the system for inventing programs that seek to insure that the probate courts respond to citizens effectively and efficiently. He concluded his presentation stating, "You are to be congratulated for your commitment to making the probate court system an umbrella of protection during these most difficult and stressful times."

The newly elected Probate Assembly President-Judge Donald L. Hammer, directed the Assembly to engage forces of change in a way that promotes meaningful understanding of dissimilar positions, to explore innovative approaches, and try creative solutions which are rooted to the essential scheme of local courts.

Connecticut Probate Administrator-Judge James J. Lawlor, described his first year of service as "a year of orientation, identifying strengths, and building for the future." In conclusion of the meeting, Judge Lawlor spoke of the opportunity to establish a lasting system for the probate courts and the communities they serve.

Office hours are Mondays, Wednesdays and Fridays. An appointment can be arranged by telephone call.

Respectfully submitted,
Victoria M. Cherniske
Judge of Probate

SENIOR CENTER

Washington Senior Center was established to provide services and activities to senior citizens of the town.

The Senior Center serves as a resource for the community, providing information on aging for family caregivers and for assistance in addressing aging issues.

During the past year the following programs and activities were provided:

- Regularly Scheduled Activities offer fun and socialization. Bridge and Scrabble games, knitting and quilting are among the regular activities. Potluck luncheons are held, often with speakers or entertainment. This year's topics included an overview of long-term care insurance and LIFELINE, the personal response and support system provided by New Milford Hospital.
- Creative Writing Workshop: Instructor Natalie Bates, author and editor, has been conducting writing workshops for over 15 years. The workshop offers an opportunity for members to develop their creative potential, to learn, share and be inspired by other writers. Also this year, we had a Drawing For Beginners Course, taught by Nancy White Cassidy.
- Fitness: The Senior Center exercise program has been and is ongoing with regular 40-minute low impact aerobics video workout at 9:00 daily. Tai Chi has been added once weekly. The exercise programs are free of charge.
- Computer Technology: Individual computer instruction continues to be available at no charge on the computers at the Senior Center. Additional support is offered through the Center's Computer Club that meets monthly.
- Health: Blood pressure screenings continue to be held at the Senior Center on the third Thursday of each month by Visiting Nurse and Homecare Northwest, who also conducted the annual flu clinic in the fall, and a Bend and Stretch exercise program designed to improve balance and prevent falls. In addition, the New Milford

VNA conducted a Stroke Risk Assessment again this year. The Senior Center also sponsored a vision screening this past May. 60+ Wellness Screening program continues to be available to all seniors age 60 and over.

- **Informational Programs:** This past May, the drafting and execution of Power of Attorney and Living Will documents were once again provided free of charge by Rosemary Jones, Esq. from the law firm of Cramer & Anderson. Also, the New Milford VNA sponsored a Brown Bag Program in which a pharmacist provided guidance and education regarding medications.
- **Trips** continue to be very popular. This past year saw trips to the Westchester Broadway Theater, the Log Cabin in Holyoke, MA. and the Keely and Karl Show in Mystic.
- **Senior Van Transportation:** The town van provides free transportation for seniors and disabled persons on Wednesdays and Thursdays. In addition, shopping trips to the Danbury Fair Mall take place monthly. Reservations for the van may be made by calling the Senior Center one day ahead.
- **Northwest Connecticut Chore Service:** This new program has been enthusiastically received and continues to grow. The service is available to elderly and disabled residents. Chore Service workers provide light and heavy housekeeping, shopping, laundry, cooking, yard maintenance and minor home repairs. Suggested client contribution is based on a sliding scale of monthly income.
- **Volunteers:** Volunteers play a vital role in the workings of the Senior Center. Our dedicated volunteer staff offers their time and expertise in newsletter preparation, web site development, computer instruction, office tasks and assisting with programs.

We invite those who may not currently participate to stop in or call for information.

Respectfully submitted,
Pamela Collins Senior Center Director

SHEPAUG VALLEY REGIONAL SCHOOL DISTRICT #12

The 2002-2003 school year has been one marked primarily by change. By the end of the school year, one third of the board of education members were newly elected, we have had two business managers, two middle school principals, and three superintendents. Throughout all of these changes in the upper administrative levels of the school system, the staff has maintained high expectations for student success.

The five schools that comprise Regional School District No. 12 are staffed by individuals who are thoroughly committed to providing the best possible education for each of our students. This level of success starts with an interested community-at-large. It extends to involved and active parents, interested and inquisitive students, and a caring and dedicated staff. The success of young people who emerge from our schools is testimony to the community-school partnership that exists in the three towns that comprise our school district.

Among the major projects undertaken by the school district were: a review of the facilities needs on the elementary school level, the search for a new superintendent, the search for an new middle school principal, a review of methods of communicating effectively with the public, the passing of a budget for the 2003-2004 school year, and a thorough review of the language arts curriculum in grades K-5. Each of these initiatives absorbed the time, effort, and energy of board of education members, staff, and the community. First, however, I shall highlight the achievement of our students during the 2002-2003 school year.

2002-2003 Student Achievement

% of the class of 2002 will be continuing their formal education – 81%

% will be attending four year colleges/universities – 76%

% of the class will be entering the workforce and/or postponing college for one year – 19%

Top "10" Seniors/Class of 2002 and College/University Attending

1. Joshua Calabro - Yale University
2. Julie Mausolf-Mark - Providence College
3. Rebecca Soloman - Marist College
4. Quinn Pendleton - New York University – Tisch School of the Arts
5. Dawn Hrelc - University of North Carolina – Chapel Hill
6. Fawn Segerson - College of Holy Cross

Grade 10 - Jessica Alex, Camille Bevans, David Breekner, Aubri Gillespie, Aaron Kaufman, Rory Larson, Ryan McGorty, Christopher Millan, Jessica Randall, Kevin Uniacke, Clair Wescott

Grade 11 - Therese Braccio, Rachael Cooke, Emmanuella Drakatos, Kara Hargadon, Anne Linley, Sarah Prendergast, Amanda Wells, Lindsay Young

Grade 12 - Michelle Beckman, Joshua Calabro, Michael Gallant, Molly Gilmore, Matthew Hall, Sophie Jewkes, Jade LaBella, Brittany Levine, Collin MacDonald, Julie Masolf-Mark, Adam Nelson, Quinn Pendleton, Fawn Segerson, Rebecca Soloman, Catrina Vickery, Jennifer Waupotic

National Honor Society Members at High School

Present Members

Whitney Ale, Reid Allen, Katie Anderson, Theresa Braccio, Joshua Calabro, Catrina Cartagena, Andrew Chin, Pierce Clair, Eliza Connolly, Rachael Cooke, Angela DiChiaro, Emmanuella Drakatos, Lauren Eddy, Catherine Edwards, Caitlin Gillen, Molly Gilmore, Anne Griffin, Matthew Hall, Kara Hargadon, Matthew Hines, Rebecca Horton, Dawn Hrelac, Victor Janega, Sophie Jewkes, Ian Kimball, Kevin Koslowsky, Allison Lang, Brittany Levine, Anne Linley, Collin MacDonald, Sebastian Marchevsky, Julie Mausolf-Mark, Christopher Murray, Adam Nelson, Quinn Pendleton, Sarah Prendergast, Chloe Sabin, Fawn Segerson, Hannah Shalett, Rebecca Soloman, Mackenzie Stuart, Lindsay Young

Newly Elected Members

Kim Anson, Kyle Azevedo, Amanda Easter, Cesira Farrell, John Fitch, Aubri Gillespie, Alexandra Gross, Travis Horrigan, Aaron Kaufman, Jade LaBella, Ryan McGorty, Angela McHan, Jennifer Osborne, Jessica Randall, Amanda Rockwell, Jonathan Taylor, Kevin Uniacke, Catrina Vickery, Amanda Wells, Claire Wescott

Athletic Achievements/Information

Number of Athletes by Season		Combined Records	
Fall	155	41 wins	18 losses – 8 ties
Winter	127	42 wins	32 losses
Spring	<u>171</u>	<u>94 wins</u>	<u>18 losses</u>
Totals	453	177 wins	68 losses – 8 ties

Athletic Programs Offered

Female: Field Hockey, Cross Country, Soccer, Basketball, Swimming, Cheerleading, Track, Tennis, Softball, Golf - (10 programs)

Male: Soccer, Cross Country, Basketball, Swimming, Ice Hockey, Track, Tennis, Baseball, Golf - (9 programs)

Participation Information

207 H.S. females participated over three seasons

246 H.S. males participated over three seasons

CIAC State Champion

Field Hockey – Class “S”

Boys Cross Country – Class “S”

Berkshire League Championships	First Place Sportsmanship Award
	From Berkshire League
Field Hockey	Golf
Swimming	Girls Softball
Baseball	Girls Cross Country
Girls Tennis	Boys Basketball
Golf	Girls Track & Field

Michaels Cup Award

Shepaug Valley High School was named as the overall Michaels Cup Award winner for the State of Connecticut for 2002-2003

Charles McGinnus Award (top male athlete)

Tim Morse

Joseph Babcock Award (top female athlete)

MacKenzie Stuart & Caitlin Gillen

Northern Regional Music Festival	National Music Festival (Chorus)
Lauren Eddy	Cesira Farrell
	Blair Allen

Connecticut Association of Schools (Top Fine Arts)

Colin MacDonald

Paul O'Connor

Outstanding Academic Achievement (Middle School) (8th Grade)

Rebecca Rebillard

Facilities

The board of education's facilities committee has been meeting regularly to assess the short-term and the long-term needs of the district. In the short term, the board chose, through the budget process, to add two modular classrooms on to Booth Free School to address immediate overcrowding issues there. Modifications have been made to the Burnham School to allow for additional small instructional areas and to address sound abatement issues. New flooring was put down in Washington Primary School to replace cracked and unsafe tiles in the cafeteria area.

The board has concluded that it must continue to review long term solutions. In the fall of 2003, a survey will be widely distributed within the three towns to assess the point of view of the community regarding various facilities options. Decisions regarding the needs of the schools will be made early in 2004 in advance of budget deliberations.

Superintendent Search

After an initial attempt to conduct the search for the superintendent by the board, the consulting firm of Goens and Esparo, LLC was hired to assist the board throughout the process. In December the board hired Dr. Richard E. Carmelich, Jr. Dr. Carmelich had served for five years as Superintendent of Schools for Regional School District No. 7. He began his duties on February 17, 2003.

Middle School Principal Search

The Interim Superintendent, Mr. Thomas Jokubaitis, initiated a search for a new middle school principal in October of 2002. That search yielded several promising candidates; however, the search was halted once the new superintendent was named so that Dr. Carmelich would be able to play a greater role in the selection process. The search was re-instituted in March, and in June, Mr. Gary Travers was appointed to the position. Mr. Travers had served previously as principal of Isabelle Pearson Middle School in Winsted.

Communications Committee

The board of education formed a communications committee to investigate ways to communicate more effectively with the public. Mrs. Sheila Gross chaired the committee. Among the topics of discussion were an expanded web site,

The Budget

On June 17, residents of the three communities passed a budget in the amount of \$16,481,938. This vote followed two failed referenda which

resulted in the reduction of \$417,495 from the original proposal approved by the board.

Language Arts Curriculum

While there were several areas of instructional improvement targeted by the schools, the primary focus was in the area of language arts in grades K-5. Professional development activities supported individual teacher goals focused on improvement in reading. Assessment of improvements in this area will be conducted during the course of the next several school years.

Below please find additional information that may be of interest relative to the school system and the 2002-2003 school year.

Mastery Testing Scores

At the elementary and middle school level the Connecticut Mastery test results for grades 4, 6 and 8 are as follows (taken fall 2000) (index scores as reported by state):

Math	4th Grade Math	6th Grade Math	8th Grade Math
RSD #12	261.2	262.7	250.3
State Average	248.7	255.1	250.7
Reading	4th Grade Reading	6th Grade Reading	8th Grade Reading
RSD #12	258.9	258.7	258.8
State Average	246.0	251.5	252.6
Writing	4th Grade Writing	6th Grade Writing	8th Grade Writing
RSD #12	259.6	282.8	253.8
State Average	254.2	250.4	248.4

In addition, the Connecticut Mastery Test results lead to the following important information for our district

% of RSD #12 4th Graders at levels of proficiency or excellence	% of RSD #12 6th Graders at levels of proficiency or excellence	% of RSD #12 8th Graders at levels of proficiency or excellence
--	--	--

(excellence (highest) level only in parentheses)

Math	70.2 (30)	69.2 (21)	53.8 (19)
Reading	72.3 (20)	74.4 (23)	75.8 (25)
Writing	68.3 (22)	76.7 (48)	67.4 (22)

SAT SCORES

Verbal

	1997	1998	1999	2000	2001	2002
RSD #12	528	548	554	513	532	542
State	509	510	510	508	509	509
Nation	505	505	505	505	506	504

Math

RSD #12	522	524	527	519	522	538
State	507	509	509	509	510	509
Nation	511	512	511	514	514	516

Combined

RSD #12	1050	1072	1081	1032	1054	1080
State	1016	1019	1019	1017	1019	1018
Nation	1016	1017	1016	1019	1020	1020

2002 Connecticut Academic Performance Test (CAPT)

CAPT	ERG	State	%	%	
Test	Rank*	Rank**	Mastery	Prof.	Total
Math	1	23	67.5	24.1	91.6
Reading	5	41	58.3	35.7	94
Science	2	15	65.9	25.6	91.5
Writing	1	10	76.2	19	95.2

** ERG - Educational Reference Group: Districts determined by the state to be similar to Region 12 in terms of many socio- economic factors.*

****State ranking out of 122 districts**

- In science, our students out performed students from such districts as Canton, Farmington, Greenwich, Weston and Westport.
- In writing, our students out performed students from such districts as Avon, Darien, Greenwich, New Canaan, Weston and Wilton

2002-2003 Enrollment Information

Burnham School	127
Booth Free School	150
Washington Primary School	197
Middle School	274
High School	386
Vo-Ag	19
Outside Tuition	6
Pre School	16
Total	1,175

The space issues at Booth and Burnham continue to be a concern. The board of education, through its budget for 2003-2004 has added modular classrooms to Booth and has converted interior space at Burnham to temporarily address this problem.

Financial Information

1. The appropriated 2002-03 budget was \$15,721,238. The unaudited/unofficial 2002-03 budget ended with a surplus of \$58,335.
2. The bond rating for the district remained at AA (Fitch rating).
3. % distribution between towns for student population and budget payments – (assessment)
4. for 2002-03 based upon Oct. 1, 2001 student population:

<u>Bridgewater</u>	<u>Roxbury</u>	<u>Washington</u>
24.31%	29.78%	45.91%

5. Recent history of budget increases, inflation rate an enrollment increases over previous years.

	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03
Enrollment	3.3%	2.4%	3.5%	0.4%	1.9%	1.2%	.6%
Budget Increase	2.95%	4.69%	4.9%	4.74%	6.07%	7.31%	8.97

Note: The budget increase for 2003-2004 is 4.84%

BOARD OF EDUCATION
REGIONAL SCHOOL
DISTRICT NO. 12
2002-2003

		Term Expires
Irene Allan	Washington	2005
Valerie Andersen	Washington	2005
Kathryn Clair	Roxbury	2003
Mardie Ford	Bridgewater	2007
Sheila Gross	Roxbury	2003
James Hirschfield	Washington	2005
Jay Hubelbank (Secretary)	Washington	2005
Charles Isselee (Chair)	Washington	2003
Elizabeth Miller	Washington	2003
Laszlo Pinter	Bridgewater	2003
Robert Pratt	Roxbury	2005 (Replaces Honoria Diebold)
Fred Stern	Bridgewater	2005
New Board Members as of 7/1/03:		
David Baron – Roxbury		
Daniel Leab – Washington		
Lawrence O'Toole – Washington		
Gary Steinman - Roxbury		

As was stated at the beginning of this report, this was a year of great change. It was also a year of great progress and achievement.

Sincerely,
Richard E. Carmelich, Jr., Ph.D.
Superintendent of Schools

VISITING NURSE AND HOME CARE NORTHWEST, INC.

Visiting Nurse and Home Care Northwest, Inc. (VNA Northwest) provided a variety of health care services to Washington residents during the last fiscal year.

As the population continues to age in place, prevention of disability and disease becomes more important to allow people to stay in their homes. There were 686 Skilled Nursing visits, 286 Physical Therapy visits, 321.75 Home Health Aide service hours and 23.50 Bath Aide hours during the last fiscal year. These visits were made to persons over 65 years of age which is indicative of persons living longer in their own homes.

“Bend and Stretch”, our program to build muscle strength and improve balance to prevent falls, was offered in the Spring. The program included 6 sessions. All responses to our follow-up questionnaire were positive.

190 residents attended our influenza/pneumococcal vaccine clinic held in the Fall.

Blood Pressure Screenings, which are helpful in identifying problems early, have been held at two sites – the Senior Center and NewMil Bank on Route 202 in New Preston.

Our volunteer program provided Meals on Wheels delivery, FISH rides and staffing for the Thrift Shop which helps support our services. A total of 3,730 Meals on Wheels were delivered by 7 volunteers. Meals on Wheels responsibilities have been assumed by the Elderly Nutrition Program. VNA Northwest continues to work collaboratively to meet the needs of area seniors. A total of 34 rides were provided by 3 FISH volunteers and a total of 39 volunteers staffed the Thrift Shop over the last fiscal year.

The full report of service is reported below:

Service:	Town Paid Service	Service Paid By Other Payor
Blood Pressure Screening Clinic	16.5 hours	
Community Liaison	.75 hours	
Flu Clinic		7.75 hours
Nursing:		
• Adult Health Guidance	57 visits	
• Skilled Nursing		686 visits
Physical Therapy		286 visits
Medical Social Worker		19 visits
Occupational Therapy		17 visit
Speech Therapy		3 visits
Home Health Aide		321.75 hours
Bath Aid		23.50 hours
Program:		
Bend and Stretch		6 one hour sessions

WASHINGTON AMBULANCE ASSOCIATION

The Washington Ambulance Association responded to 297 requests for emergency medical services during the year 2000. These ranged from standbys at fire calls and minor incidents to major trauma or serious illness. The Regional Paramedic was automatically dispatched or requested by us for 90 of those calls. Life Star Aero Medical Service was used 3 times for transport of a patient to a Level 1 Trauma Center. Most of our patients went to New Milford Hospital unless we were in a part of town where Charlotte Hungerford Hospital in Torrington was closer.

The Washington Volunteer Ambulance Association would like to thank outgoing Chief Steve Wright for his hard work and dedication to the Town of Washington and the Ambulance Association.

We would also like to thank the Washington Lions Club for their support and guidance and the Washington Police and Fire Departments for their assistance when responding to calls. While many services around the State have started billing patients, we do not. We are still able to operate through funding provided by donations and the support of the Lions Club. Those contributions are greatly appreciated and allow us to provide quality service to our community.

The year 2003 has seen a significant increase in our emergency calls. The ambulance has been very fortunate in having personnel available during the day while other towns have struggled. Our personnel are highly trained and dedicated (over 2,000 hours) in order to serve the Town of Washington. We continue to serve the Town in many other ways, for example, medical coverage at several public events in Town and providing speakers for first aid instruction while visiting schools.

The Ambulance Association, with the cooperation of the Lions Club, has succeeded in getting more AEDs (Automatic External Defibrillators) placed in different locations around Town.

We are always looking for more help - especially during the daytime hours. If you are interested in joining us, please call 860-868-7913 or come to one of our meetings, which are held at the Depot Firehouse every third Tuesday of the month at 7:30 p.m.

Respectfully submitted,
Joseph C. Nucera
Chief of Operations

WASHINGTON VOLUNTEER FIRE DEPARTMENT

The Washington Volunteer Fire Department responded to 244 emergency calls for the period January 1, 2002 through December 31, 2002. Broken down, these calls were:

- 111 automatic fire alarms
- 40 motor vehicle accidents
- 21 calls for wires down and burning
- 15 sight or smell of smoke investigations
- 11 brush fires
- 11 rescue calls (i.e. CO detector activations, lost persons, people through ice, etc.)
- 7 chimney fires
- 5 structure fires
- 4 car fires
- 4 calls to extinguish illegal burns
- 4 EMS assistance and/or Life Star landings
- 4 hazardous material incidents (i.e. fuel spills or leaks, transformer fire and leak)

In addition, on September 11, 2002, a windstorm resulted in 23 calls for wires and trees down and road closures. On November 16 and 17, 2002, an ice storm resulted in 17 calls for wires down in trees.

There were 45 non-emergency calls which included 12 monthly meetings and 12 monthly company drills as well as specialized training, fire prevention, the annual Memorial Day ceremony and the Fire Department Carnival returned to Town.

On September 11, 2002, a commemorative ceremony was organized and held at the Depot Firehouse for the townspeople and was very well attended.

As a reminder - please check the batteries in your smoke and/or CO detector regularly and check to see that your house number is clearly visible both day and night.

Respectfully submitted,
Mark E. Lyon, Fire Chief

ZONING COMMISSION

The Washington Zoning Commission schedules regular meetings on the fourth Monday of each month at 7:30 p.m. in the Land Use Meeting Room, Bryan Memorial Town Hall. These meetings are open to the public.

During the 2002-2003 fiscal year, the Commission held 11 Regular Meetings, 4 Special Meetings, and 15 Public Hearings to consider Special Permit applications and revisions to the Zoning Regulations. The Zoning Department processed a total of 150 applications. Of these, 139 were acted on by the Zoning Enforcement Officer and 11 Special Permit applications and renewal requests were considered by the Commission. Two applications were denied.

Type	99-00	00-01	01-02	02-03
New House	18	12	14	11
Attached Acc. Apart.	4	4	0	1
Detached Acc. Apart.	3	6	3	3
Additions/Alterations to Existing Buildings	54	55	43	40
Accessory Structures New/Repair	26	25	33	28
Swimming Pools	17	17	15	12
Gravel Mine or Excavate	2	0	0	0
Commercial	4	7	11	4
Tennis & Sports Courts	0	2	0	1
Change of Use	4	1	2	7
Demolition	4	4	2	4
Signs, Fences, etc.	21	16	17	18
Bed and Breakfast	1 +2 renewals	3 +1 renewal	1 +1 renewal	0
Creation of Building Lot	3	1	2	1
Home Occupation	1	3	3 +1 renewal	0 +2 renewals
Temporary: Tents, Events *	1	0	0	1
Affordable Housing	1	0	0	1
Other	20	5	4	10
Lot Line Revisions	-	-	2	6

*Does not include tag sale permits

The Washington Zoning Commission had a very busy year. It tackled many complex issues and considered several controversial applications in addition to processing routine business.

Informational meetings were held regarding a proposed Sprint telecommunications facility in New Milford that was proposed to be within 2500 feet of the Washington town line and a proposed AT&T Wireless facility on Rabbit Hill Road in Warren. Many citizens attended these hearings to learn about the proposals and to express their concerns. The Commission retained an attorney to represent the Town's interest in these matters before the Ct. Siting Council and to keep the Commission informed about the progress of the applications for each of the proposed facilities. AT&T Wireless also petitioned to revise the Zoning Regulations to decrease setback requirements for telecommunications facilities located within existing structures. The company's ultimate plan was to install a facility in the New Preston Congregational Church steeple. The Zoning Commission held a public hearing on the petition. After careful deliberation the Commission voted to deny it. Another significant application was submitted by the Washington Community Housing Trust for twelve units of affordable housing at 16 Church Street. The Commission conducted a lengthy public hearing and held three Special Meetings to consider this application. It finally approved 11 units with conditions in January 2003.

In other business, the Zoning Commission approved two detached accessory apartments, the renewal of two home occupation Special Permits, considered and approved requests for revisions to the conditions of approval for both the Washington Montessori School and the affordable housing units at 16 Church Street, and approved a library addition at the Devereux Glenholme School and faculty housing at Rumsey Hall School.

Throughout the year the Commission worked to improve and to clarify the Zoning Regulations. Public hearings were conducted and changes in language approved for the following sections:

- o 2.3.1: required zoning permits for nonconforming parcels
- o 12.14: eased the setback requirements for noise generating equipment
- o 13.1.B: strengthened and clarified the Special Permit standards
- o 17.4, 17.4.a, 18: updated according to state statutes and clarified provisions regarding nonconforming lots, structures, and uses.

Work is also continuing on further revisions. These include definitions for lot coverage and setback, the drafting of a new section, 17.5, which would authorize the granting of Special Exceptions for nonconforming lots-structures under limited, specified circumstances, the addition of regulations to enhance the protection of the water quality of Lake Waramaug, and improvements to Section 14 re: site plan requirements.

There were no changes in personnel for the Washington Zoning Commission this year.

Respectfully submitted,
Henry Martin, Chairman
David Owen, Vice Chairman
A. Cecilia Page, Secretary
Gary Fitzherbert
Valerie Friedman
Luis Abella, Alternate
James Brinton, Alternate
Andrew Shapiro, Alternate

ZONING BOARD OF APPEALS

In the period of July 1, 2002 through June 30, 2003, there were 24 applications for variances and one appeal of a Zoning Enforcement Officer decision. Of the 25 requests for variances, eight were withdrawn, six denied, and eleven approved. It should be noted that the majority of the approvals were with conditions applied or alterations to the original application, reducing the ultimate impact of the approval. The appeal of the ZEO decision was denied.

During the year, Edmund J. White continued as chairman with Reese Owens as Vice-Chairman. There was one resignation, that being Bruce Skoog due to his moving out of Washington. After many years of solid service on the ZBA board, Heman Averill chose not to run for re-election. The board recognized publicly their service and wished both Mr. Averill and Mr. Skoog the best in the future.

During the year, the commission undertook an overall review of its procedures and requirements for applications and file content. New application forms and guidelines are now available on the Town's Web site.

Much time was spent working with the Zoning Commission to craft a new regulation regarding specific situations pertaining to non-conforming single family dwellings. It was felt that a new regulation was needed to take into account these structures that in most cases existed before Zoning came into effect. Section 17.5 for Special Exceptions should be enacted in the fall of 2003, barring any unforeseen delays. The special exception will give the ZBA an avenue of dealing prudently with these properties without the strict burden of hardship as required under a variance situation.

Definitions of coverage and setbacks were refined, again in conjunction with the Zoning Commission, to be enacted in the fall. It should be noted that ZBA and Zoning have worked well together over the last year towards thoughtful, current and enforceable regulations. It has been our joint concern that definitions and interpretations of the base intent of the regulations be reviewed and consistently applied by the two commissions.

Due to the changes in documents, regulations, applications, educational seminars, and the base workload of the commission, I would like to recognize the members of ZBA for their continued "beyond the call" commitment to the town, its regulations and its residents.

Respectfully submitted, Edmund J. White, Chairman



Charles Heaven & Co.
Certified Public Accountants

**TOWN OF WASHINGTON
AUDITED FINANCIAL STATEMENTS
AND
SUPPLEMENTAL FINANCIAL DATA
JUNE 30, 2003**

**TOWN OF WASHINGTON
JUNE 30, 2003**

TABLE OF CONTENTS

	PAGE
Independent Auditors' Report	3
AUDITED FINANCIAL STATEMENTS:	
General Purpose Financial Statements:	
Combined Balance Sheet - All Funds and account groups	4
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Funds	5
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	6
Pension Trust Fund - Statement of Changes in plan assets	7
Notes to Combined Financial Statements	8-21
SUPPLEMENTAL FINANCIAL DATA:	
Independent Auditors' Report on Compliance and on Internal Control over Financial Reporting	22-23
Comments	24
Schedule of Reportable Conditions	25
Combining Financial Statements:	
General Fund:	
Statement of Revenues and Other Financing Sources - Budget and Actual	26
Statement of Expenditures and Other Financing Uses - Budget and Actual	27-28
Special Revenue Funds:	
Balance Sheet	29
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	30
Schedule of Capital Expenditures - Budget and Actual	31
Fiduciary Fund Type -Trust and Agency Funds	
Combining Balance Sheet	32
Statement of Changes in Assets and Liabilities	33
Statement of Debt Limitation	34
Report of the Tax Collector	35

**TOWN OF WASHINGTON
JUNE 30, 2003**

TABLE OF CONTENTS (Continued):

	<u>PAGE</u>
Audit of State Financial Assistance	
Independent Auditors' Report on the Town of Washington's Compliance, Internal Control and the Schedule of Expenditures of State Financial Assistance in accordance with the State of Connecticut Single Audit Act	36-37
Schedule of State Financial Assistance	38
Notes to Schedule of State Financial Assistance	39
Schedule of Findings and Questioned Costs	40-41



INDEPENDENT AUDITORS' REPORT

Board of Finance
Town of Washington, Connecticut

We have audited the accompanying general purpose financial statements of the Town of Washington as of June 30, 2003, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the town's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Washington at June 30, 2003 and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated October 10, 2003 on our consideration of the Town of Washington's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements. Such supplemental information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

October 10, 2003

**Town of Washington
Combined Balance Sheet
All Funds Types and Account Groups
June 30, 2003**

	Governmental Fund Types		Fiduciary	Account Groups		Totals (Memorandum Only)
	General Fund	Special Revenue Fund	Fund Type Trust and Agency Funds	General Fixed Assets	General Long-Term Debt	
Assets:						
Cash and cash equivalents	\$ 1,222,024	\$ 750,717	\$ 136,117	\$ -	\$ -	\$ 2,108,858
Investments - at market	1,529,661	467,149	1,140,643	-	-	3,137,453
Taxes receivable	231,182	-	-	-	-	231,182
Accrued interest	-	-	11,225	-	-	11,225
Due from other funds	14,126	-	-	-	-	14,126
Due from state	4,023	-	-	-	-	4,023
Prepaid insurance	10,582	-	-	-	-	10,582
Amount to be provided by future taxation	-	-	-	-	776,740	776,740
General fixed assets	-	-	-	6,902,629	-	6,902,629
Total Assets	\$ 3,011,598	\$ 1,217,866	\$ 1,287,985	\$ 6,902,629	\$ 776,740	\$ 13,196,818
Liabilities:						
Accounts payable	\$ 80,081	\$ 1,056	\$ -	\$ -	\$ -	\$ 81,137
Performance bonds payable	138,115	-	-	-	-	138,115
Accrued compensated absences	-	-	-	-	77,224	77,224
General obligation bonds payable	-	-	-	-	605,000	605,000
Closure and postclosure landfill costs	-	-	-	-	63,000	63,000
Due to other funds	-	14,126	-	-	-	14,126
Due to State of Connecticut	2,283	-	-	-	-	2,283
Due to others	-	-	3,050	-	-	3,050
Net benefit obligation	-	-	-	-	31,516	31,516
Prepaid property taxes	39,123	-	-	-	-	39,123
Deferred property tax revenue	208,941	-	-	-	-	208,941
Total Liabilities	468,543	15,182	3,050	-	776,740	1,263,515
Fund Equity:						
Investment in general fixed assets	-	-	-	6,902,629	-	6,902,629
Fund balances:						
Reserved for pension benefits	-	-	1,284,935	-	-	1,284,935
Designated for subsequent years expenditures	727,997	1,178,453	-	-	-	1,906,450
Undesignated	1,815,058	24,231	-	-	-	1,839,289
Total Fund Equity	2,543,055	1,202,684	1,284,935	6,902,629	-	11,933,303
Total Liabilities and Fund Equity	\$ 3,011,598	\$ 1,217,866	\$ 1,287,985	\$ 6,902,629	\$ 776,740	\$ 13,196,818

See accompanying Notes to Financial Statements

Town of Washington
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Funds
Year Ended June 30, 2003

	Governmental Fund Type		Totals
	Special		(Memorandum
	General Fund	Revenue Fund	Only)
Revenues:			
Property taxes	\$ 9,622,005	\$ -	\$ 9,622,005
Interest and lien fees on property taxes	100,646	-	100,646
Governmental grants:			
Town aid road	-	79,718	79,718
Other grants excluding education	160,087	196,900	356,987
Educational cost sharing	156,579	-	156,579
Contribution in lieu of taxes	63,077	-	63,077
Investment income	68,711	15,417	84,128
Lease income - Town building	16,974	-	16,974
Other fees and receipts	513,078	170,267	683,345
Total Revenues	10,701,157	462,302	11,163,459
Expenditures:			
Current:			
General government	1,054,769	-	1,054,769
Public safety	352,839	-	352,839
Highways	711,973	44,920	756,893
Sanitation	384,399	-	384,399
Social services	1,872	-	1,872
Health	69,528	-	69,528
Recreation	107,201	197,910	305,111
Education	6,814,359	-	6,814,359
Other	280,862	2,050	282,912
Capital outlay	-	571,229	571,229
Debt service	84,398	-	84,398
Total Expenditures	9,862,200	816,109	10,678,309
Excess (Deficiency) of Revenues Over Expenditures	838,957	(353,807)	485,150
Other Financing Sources (Uses):			
Operating transfers	(447,990)	447,990	-
Excess of Revenues And Other Sources Over Expenditures and other Financing uses	390,967	94,183	485,150
Fund Balance - beginning of year	2,152,088	1,108,501	3,260,589
Fund Balance - end of year	\$ 2,543,055	\$ 1,202,684	\$ 3,745,739

See accompanying Notes to Financial Statements

Town of Washington
Statement of Revenues, Expenditures and Changes in Fund Balances
Budget And Actual (Non-GAAP Budgetary Basis)
General Fund
Year Ended June 30, 2003

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Property taxes	\$ 9,344,266	\$ 9,622,005	\$ 277,739
Interest and lien fees on property taxes	20,000	100,646	80,646
Governmental grants:			
Various grants - excluding education	137,262	160,087	22,825
Educational cost sharing	155,867	156,579	712
Town's share of RSD #12 income	207,413	195,848	(11,565)
Contributions in lieu of taxes	48,092	63,077	14,985
Investment income	101,000	68,711	(32,289)
Lease income - Town building	16,650	16,974	324
Other fees and receipts	242,189	515,360	273,171
Total Revenues	10,272,739	10,899,287	626,548
Expenditures:			
Current:			
General government	1,058,464	1,054,770	3,694
Public safety	362,869	352,839	10,030
Highways	692,150	711,973	(19,823)
Sanitation	425,180	384,399	40,781
Social services	3,245	1,872	1,373
Conservation of health	78,418	69,528	8,890
Recreation	111,412	107,201	4,211
Education	7,010,207	7,010,207	-
Other	295,411	283,143	12,268
Debt service	84,398	84,398	-
Total Expenditures	10,121,754	10,060,330	61,424
Excess of Revenues Over Expenditures	150,985	838,957	687,972
Other Financing Uses:			
Operating transfers out	447,990	447,990	-
Appropriated Fund Balance	297,005	-	(297,005)
Excess of Revenues Over Expenditures, Other Uses and Appropriated Fund Balance	-	390,967	390,967
Fund Balance - beginning of year	-	2,152,088	2,152,088
Fund Balance - end of year	\$ -	\$ 2,543,055	\$ 2,543,055

Revenues, expenditures and other financing uses details are found on pages 26-28

See accompanying Notes to Financial Statements

**Town of Washington
Statement of Changes in Plan Net Assets
Pension Trust Fund
Year Ended June 30, 2003**

	Fiduciary Fund Type Pension Trust Fund
Additions:	
Employer contributions	\$ 79,415
Investment income :	
Net appreciation in fair values of investments	22,164
Interest and dividends	46,500
Gross investment income	<u>68,664</u>
Less : investment expense	<u>2,828</u>
Net investment income	<u>65,836</u>
Total additions	145,251
Deductions:	
Pension benefits	<u>37,220</u>
Net increase	<u>108,031</u>
Net assets held in trust for pension benefits:	
Beginning of year	<u>1,176,904</u>
End of year	\$ <u>1,284,935</u>

See accompanying Notes to Financial Statements

TOWN OF WASHINGTON NOTES TO COMBINED FINANCIAL STATEMENTS

Note "1" - Summary of Significant Accounting Policies:

The financial statements of the Town of Washington are prepared in accordance with generally accepted accounting principles for municipalities, as prescribed by the Governmental Accounting Standards Board.

Reporting Entity:

The Town of Washington ("Town") was incorporated in 1779. The Town operates under a town meeting, Board of Selectman and Board of Finance form of government. The Town provides the following services: public safety, public works, parks and recreation, health and social services, planning and zoning and education by being part of Shepaug Regional School District #12.

For financial reporting purposes, the Town's financial statements include all funds, account groups, agencies, boards, commissions and authorities over which the town exercises oversight responsibility in accordance with the criteria set forth in Governmental Accounting Standards Board (GASB) Statement No. 14. Oversight responsibility was determined on the basis of financial independence, selection of governing authority, designation of management, ability to significantly influence operations, accountability for fiscal matters, obligation of the Town to finance any deficits that may occur or receipt of significant subsidies from the Town. Based on the aforementioned criteria, the Town of Washington has no component units.

Regional School District #12, which provides educational services and facilities to the residents of Washington, Roxbury and Bridgewater is not a component unit, since the district is a separate and distinct organization operating under state legislation.

Fund Accounting:

The accounts of the Town are maintained in accordance with the principles of "Fund Accounting". Resources for various activities or objectives are classified into separate funds. The assets, liabilities and fund equity are reported for the Town in two fund groups and two account groups as follows:

Governmental Funds:

General Fund - The general fund is the principal fund of the Town and is used to account for all activities of the Town not included in other specific funds. These activities are funded principally by property taxes, and grants from other governmental units.

Special Revenue Funds - Account for financial resources that are legally restricted to expenditures for specific purposes.

**TOWN OF WASHINGTON
NOTES TO COMBINED FINANCIAL STATEMENTS**

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

Fiduciary Funds:

Trust and Agency Funds - Account for assets held by the Town in a trustee or custodial capacity. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Pension Trust Funds - Accounts for the activities of the town's single-employer public employee retirement system (PERS).

Account Groups:

General Fixed Assets Group of Accounts - Property, plant and equipment used in governmental fund type operations is accounted for in the General Fixed Assets Groups of Accounts, rather than in governmental funds. In accordance with generally accepted accounting principles for municipalities, depreciation is not recorded on general fixed assets.

All property, plant and equipment is valued at historical cost or estimated historical cost if actual historical cost is not available.

According to Town policy, infrastructure general fixed assets consisting of roads, bridges, curbs and gutters, sidewalks, lighting systems and similar assets that are immovable and of value only to the Town, are not included in the General Fixed Assets Groups of Accounts.

General Long-Term Debt Group of Accounts - The General Long-Term Debt Group of Accounts represents a summary of the general obligation debt of the Town.

Basis of Accounting:

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Pension trust funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet.

TOWN OF WASHINGTON NOTES TO COMBINED FINANCIAL STATEMENTS

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

The modified accrual basis of accounting is used by all governmental fund types, and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported as expenditures in the year due.

Pension trust funds utilize the accrual basis of accounting under which revenue is recorded when earned, and expenses are recorded when the liability is incurred.

Revenue Recognition - Property Taxes:

The Town recognizes property tax revenues when they become available. Available includes those property tax receivables expected to be collected within sixty days after year end. Delinquent taxes are considered fully collectible and therefore no allowance for uncollectible taxes is provided. Property taxes are levied on the grand list of October 1, and are payable on the following July 1st and January 1st.

Liens are placed on real property if taxes are unpaid prior to June 30 following the payable date. A supplementary list of personal property taxes are levied on January 1 on automobiles purchased after October 1 and are payable at that time.

Budgetary Compliance - The General Fund:

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

In January each department head, officer, head of office, board and/or commission submits detailed estimates of expenditures and revenue for the ensuing fiscal year to the Board of Selectmen and Board of Finance.

The Board of Selectmen reviews all proposed estimates of expenditures as well as estimated revenues to be collected.

After discussing and reaching agreement, the Board of Selectmen forwards the proposed budget to the Board of Finance for review. The Board of Finance then prepares a proposed General Town Budget.

Any department head, officer, head of office, board or commission who is in disagreement with Board of Selectmen's proposed budget may confer with the Board at a budget work session or at public hearing on the proposed budget.

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

TOWN OF WASHINGTON
NOTES TO COMBINED FINANCIAL STATEMENTS

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

The Town Meeting legally appropriates this budget as one balance for revenue and on departmental basis for expenditures and transfers. The Board of Finance is authorized to make budget transfers between budget line items and one additional appropriation of less than \$20,000 for each department. Town meeting approval is required for additional appropriations over \$20,000 for each department.

Additional General Fund appropriations of \$49,655 from fund balance were approved during the fiscal year.

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

Additionally, for budgeting purposes the Town recognizes as revenue educational refunds of prior year fund balances and other credits from Regional School District #12. Generally accepted accounting principles (GAAP) requires that refunds for prior year and other credits be offset against educational expenses. GAAP also requires the collection of fees on behalf of other governments not be recognized as revenue and expenditures and therefore are offset against each other for GAAP purposes.

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

	<u>General Fund</u>	
	<u>Total</u>	<u>Total</u>
	<u>Revenues</u>	<u>Expenditures</u>
Actual - Non-GAAP Budgetary Basis Statement - June 30, 2003	\$ 10,899,287	\$ 10,060,330
Refund - prior year fund balances and other credits	(195,848)	(195,848)
To offset budgeted State of CT Dog Surcharge and share of license fees	(2,282)	(2,282)
Actual GAAP - June 30, 2003	<u>\$ 10,701,157</u>	<u>\$ 9,862,200</u>

There is no fund balance difference because of these accounting differences.

Budgetary Compliance - Special Revenue Fund:

With the exception of budgeting for non-recurring capital expenditures, which are appropriated in accordance with Local Charter requirements and State Statutes, the Town does not budget for its special revenue fund. Considering a cost benefit analysis, it is not practical for the town to report budgetary information for special revenue funds on a combined basis.

Encumbrances:

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

**TOWN OF WASHINGTON
NOTES TO COMBINED FINANCIAL STATEMENTS**

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

Compensated Absences:

Employees are paid by prescribed formula for absence due to vacation, sickness and personal reasons. The Town's policy is as follows:

Highway department employees earn sick pay, personal days and vacation time, as prescribed by the Town's personnel policies, which provides for up to sixty days accrual for sick time. All vacation time must be taken by June 30 each year. Other full time employees are accorded the same paid absences. Any unpaid earned absence will be paid to employees upon separation from service to the Town.

A long-term liability for accrued sick leave has been recorded in the General Long-Term Debt Account Group, representing the Town's commitment to fund such costs from future operations.

All part-time Town employees and elected officials are given compensated absences for sick time and vacation on a discretionary basis. Therefore, no amount has been provided in the financial statements.

Cash and Cash Equivalents:

Cash equivalents are stated at cost, which approximates market. The Town considers all highly liquid, short-term investments with a maturity of three months or less to be cash equivalents. Cash equivalents at June 30, 2003 amounted to \$129,052 and is comprised of the following:

Fidelity Inst Cash Portfolio Govt - Fund 57 Principal	\$ 129,052
---	------------

Investments:

In accordance with GASB Statement No. 31, Accounting and Financial Reporting for Certain investments and for External Investment Pools; investments are reported at fair values based on quoted market prices as of June 30, 2003.

Total Columns on Combined Statements:

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis and do not present consolidated financial information.

Note "2" - Deposits with Financial Institutions and Investments:

The deposit of public funds is controlled by the Connecticut General Statutes. Deposits may be placed with any qualified public depository, which has its main place of business in the State of Connecticut.

**TOWN OF WASHINGTON
NOTES TO COMBINED FINANCIAL STATEMENTS**

Note "2" - Deposits with Financial Institutions and Investments (continued):

At June 30, 2003 the reported amount of the Town's deposits was \$2,108,858 and the bank balance, was \$1,985,980. Of the bank balance \$314,182 was covered by Federal Depository Insurance and a minimum of \$167,180 based on June 30, 2003 deposits was collateralized at risk Category 3. Risk category 3 is defined as collateral held by the pledging financial institution, or by its trust department or agent, but not in the town's name. The balance of \$1,504,618 is uncollateralized and uninsured. Additional protection against loss is provided for deposits in excess of Federally insured amounts by

Chapter 656 of the Connecticut General Statutes. The Statutes require every qualified public depository to maintain segregated eligible collateral for these deposits in compliance with section 36-386 of the Connecticut General Statutes. Such amounts are available to the State Banking Commissioner to meet losses in excess of deposit insurance for public deposits made in a qualified public depository.

The Connecticut General Statutes authorize the investment of funds in obligations of the United States, or may be invested in any state or other tax exempt political subdivision under certain conditions. Funds may also be deposited in the Treasurer Short-Term Investment Fund (STIF). The (STIF) is a government -managed investment pool exempt from GASB Statement Number 3 Categorization requirements.

Trust funds of the Town are also authorized to be invested in corporate bonds, securities and commercial paper.

The Town's investments are categorized below to give an indication of the level of risk assumed by the entity at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the Town or its agent in the Town's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the broker's or dealer's trust department or agent in the Town's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent but not in the Town's name.

	<u>C a t e g o r y</u>			<u>Reported</u>	<u>Fair</u>
	<u>1</u>	<u>2</u>	<u>3</u>	<u>Amount</u>	<u>Value</u>
<u>Pension Trust Fund:</u>					
U.S. Government					
Securities	\$ ---	\$ ---	\$ 757,791	\$ 757,791	\$ 757,791
Corporate bonds and notes	---	---	382,852	382,852	382,852
Total	\$ ---	\$ ---	\$ 1,140,643	\$ 1,140,643	\$ 1,140,643
<u>General Fund:</u>					
Certificate of Deposit	\$ ---	\$ ---	\$ 1,237,337	\$ 1,237,337	\$ 1,237,337
Investment in STIF	---	---	---	292,324	292,324
Total	\$ ---	\$ ---	\$ 1,237,337	\$ 1,529,661	\$ 1,529,661
<u>Special Revenue Fund:</u>					
Certificate of Deposit	\$ ---	\$ ---	\$ 26,918	\$ 26,918	\$ 26,918
Investment in STIF	---	---	---	440,231	440,231
Total	\$ ---	\$ ---	\$ 26,918	\$ 467,149	\$ 467,149

TOWN OF WASHINGTON
NOTES TO COMBINED FINANCIAL STATEMENTS

Note "4" - General Fixed Assets:

The following is a summary of the changes in general fixed assets for the fiscal year.

	<u>Balance</u> <u>July 1,</u> <u>2002</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>June 30,</u> <u>2003</u>
Land, buildings and Improvements	\$ 3,981,861	\$ ---	\$ ---	\$ 3,981,861
Furniture and fixtures	38,936	1,335	---	40,271
Vehicles	1,364,590	121,753	370,038	1,116,305
Fire Department - Vehicles and equipment	1,415,067	660	---	1,415,727
Other Equipment	<u>480,012</u>	<u>26,301</u>	<u>157,848</u>	<u>348,465</u>
Total Fixed Assets	\$ <u>7,280,466</u>	\$ <u>150,049</u>	\$ <u>527,886</u>	\$ <u>6,902,629</u>

Note "5" - General Long-Term Debt:

The following is a summary of activity for the year ended June 30, 2003.

	<u>Balance</u> <u>July 1, 2002</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>June 30, 2003</u>
Compensated Absences				
Various vested employee benefits as explained in Note "1", summary of significant accounting policies	\$ 73,193	\$ 4,031	\$ ---	\$ 77,224
Landfill - Transfer Station Closure and Postclosure Care Costs				
Liability for closure and postclosure care costs of the Town of Washington's Landfill as explained in Note "12"	66,000	---	3,000	63,000
General Obligation Bonds of 1993				
Payable in annual installments of \$55,000 beginning November 1, 1994 through November 1, 2013	660,000	---	55,000	605,000
Net Benefit Obligation	<u>48,838</u>	<u>---</u>	<u>17,322</u>	<u>31,516</u>
Total	\$ <u>848,031</u>	\$ <u>4,031</u>	\$ <u>75,322</u>	\$ <u>776,740</u>

TOWN OF WASHINGTON
NOTES TO COMBINED FINANCIAL STATEMENTS

Note "5" - General Long-Term Debt(continued):

Future Debt Service Requirements for the General Obligation bonds are as follows:

	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2004	4.35%	55,000	27,101	82,101
2005	4.45%	55,000	24,736	79,736
2006	4.55%	55,000	22,316	77,316
2007	4.70%	55,000	19,841	74,841
2008	4.75%	55,000	17,298	72,298
2009	4.80%	55,000	14,699	69,699
2010	4.85%	55,000	12,073	67,073
2011	4.90%	55,000	9,419	64,419
2012	4.90%	55,000	6,738	61,738
2013	4.90%	55,000	4,043	59,043
2014	4.90%	55,000	1,348	56,348

Note "6" - Reserves of Fund Equity:

The Town reserves fund balance to indicate that a portion of the fund equity is legally segregated for a specific future use. The following is a description of the Town's reserved fund balance.

Pension Trust Fund:

Reserved for pension benefits \$ 1,284,935

TOWN OF WASHINGTON
NOTES TO COMBINED FINANCIAL STATEMENTS

Note "7" - Interfund Receivables and Payables:

The following is a summary of amounts due from and to other funds:

	<u>Due From</u>	<u>Due To</u>
<u>General Fund:</u>		
Non-Recurring Capital Expenditure Fund	\$ <u>14,126</u>	\$ <u>---</u>
<u>Special Revenue Fund:</u>		
Non-Recurring Capital Expenditure Fund	\$ <u>---</u>	\$ <u>14,126</u>

Note "8" - Deferred Property Tax Revenues:

A schedule of deferred revenue as of June 30, 2003 is presented below:

General Fund:

Property taxes not considered available for appropriation -

Note "1" Revenue Recognition - Property Taxes \$ 208,941

Note "9" - Contingent Liabilities:

The Town is contingently liable on Regional School District No. 12 serial bonds payable through November 15, 2013. The amount (45.91%) attributable to the Town is \$2,075,133.

The Town is continuing working with the State Department of Environmental Protection and Legal Counsel to resolve a water compliance order resulting from road salt storage.

TOWN OF WASHINGTON
NOTES TO COMBINED FINANCIAL STATEMENTS

Note "10" - Employee Retirement System:

A: Plan Description

The Town of Washington is the administrator of a single-employer public employee retirement system (PERS) established and administered by the Town. The PERS is considered to be part of the Town's financial reporting entity and is included in the Town's financial reports as a pension trust fund. At January 1, 2002 the latest actuarial date, PERS membership consisted of:

Active participants	25
Vested ex-participants	8
Retirees and beneficiaries	9
Total	<u>42</u>

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

Normal retirement date is the first of the month coincident with or next following the participants 65th birthday. The annual benefit is 1.25% of Average Monthly Compensation multiplied by years of Credited Service to June 30, 1993 and 1.5% of the average monthly compensation multiplied by years of credited service beginning July 1, 1993. The maximum years of credited service is 40 years. Final average earnings are the highest average years of compensation during the five highest consecutive calendar years during the last ten years of employment. The plan contains a provision for early retirement at age fifty-five and after fifteen years of credited service at a reduced benefit.

Participants separation from service prior to early or normal retirement date, are entitled to a percentage of accrued pension payable at their normal retirement date based upon the following schedule:

<u>Full Years of Credited Service</u>	<u>Vested Percentage of Accrued Benefit</u>
less than 3	0%
3	20%
4	40%
5	60%
6	80%
7 or more	100%

B: Contributions and Funding Policy:

Authority:

The Board of Selectmen has established the benefit provisions and contribution to the plan. The Board is also authorized to make changes to the plan provisions.

TOWN OF WASHINGTON
NOTES TO COMBINED FINANCIAL STATEMENTS

Note "10" - Employee Retirement System(continued):

Funding Policy:

The Town's funding policy provides for periodic employer contributions at actuarially determined rates that, when expressed as percentages of annual covered payroll, are sufficient to accumulate the assets to pay benefits when due.

C: Summary of Significant Accounting Policies
and Plan Asset Matters

Basis of Accounting: PERS financial statements are prepared using the accrual basis of accounting. Employers contributions are recognized as revenues in the period in which employee services are performed.

Method Used to Value Investments: All funds are invested in fixed income securities through trust agreement with the First National Bank of Litchfield and are reported at fair values as discussed in Note "3".

D: Concentrations:

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

Investments	<u>Percentage</u>	
	<u>Fair Value</u>	<u>of Plan</u> <u>Net Assets</u>
Cash Equivalents:		
Fidelity Inst Cash Port Govt - Fund 57 Prin.	\$ 129,052	10%
U.S. Government Agencies:		
Federal Home Loan Banks	707,741	55%

TOWN OF WASHINGTON
NOTES TO COMBINED FINANCIAL STATEMENTS

E. Annual Pension Cost and Net Pension Obligation:

The Town's annual pension cost and net pension obligation to PERS for the current year were as follows:

Annual required contribution	\$ 63,577
Interest on net pension obligation	3,663
Adjustment to annual required contribution	(5,147)
Annual pension cost	62,093
Contributions made	79,415
Decrease in net pension obligation	(17,322)
Net pension obligation beginning of year	48,838
Net pension obligation end of year	\$ 31,516

The annual required contribution for the current year was determined as part of the January 1, 2002 actuarial valuation using the aggregate actuarial cost method. The aggregate actuarial cost method does not identify or separately amortize unfunded actuarial liabilities.

The actuarial assumptions included (a) 7.5% investment rate of return (net of administrative expenses) and (b) projected salary increases of 5% per year. The actuarial value of assets was determined using fair market values.

F. Required Schedule of Employer Contributions and Trend Information:

<u>Fiscal Year</u> <u>Ending</u>	<u>Annual Pension</u> <u>Cost (APC)</u>	<u>Contribution</u> <u>Made</u>	<u>Percentage of</u> <u>APC Contrib-</u> <u>uted</u>	<u>Net Pension</u> <u>Obligation</u>	<u>Annual Re-</u> <u>quired Contri-</u> <u>bution</u>
6/30/03	\$ 62,093	\$ 79,415	128%	\$ 31,516	\$ 63,577
6/30/02	78,179	70,000	90%	48,838	79,415
6/30/01	76,735	67,000	87%	40,659	77,675
6/30/00	67,793	65,000	96%	30,924	68,648

G. Schedule of Funding Progress

A schedule of funding progress is not required when the aggregate actuarial cost method is used in determining funding requirements because that method does not separately identify an actuarial accrued liability (They are amortized through normal cost).

**TOWN OF WASHINGTON
NOTES TO COMBINED FINANCIAL STATEMENTS**

H. Additional Information

The information presented in the required supplementary schedules was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation follows:

Valuation date:	1/1/02
Actuarial cost method:	Aggregate Method, with no supplemental liability
Amortization method:	N/A, the Aggregate actuarial cost method does
Asset valuation method:	Fair market value
Actuarial assumptions:	
Investment rate of return*	7.5%
Projected salary increases*	5%
*Inflation factor	Not separately stated
Cost-of-living adjustments	None

Note "11" - Operating Deficits and Deficit Fund Balance:

The following individual funds had operating deficits for the year ended June 30, 2003 and/or deficit fund balances as of June 30, 2003.

	<u>Operating Deficit</u>	<u>Fund Balance Deficit</u>
Special Revenue Funds:		
Greenway Committee Fund	\$ 2,440	\$ ---
Park and Recreation Fund	\$ 28,819	\$ ---

Note "12" - Landfill closure and postclosure care liability:

In accordance with State and Federal laws and regulations, the Town has placed a final cover on its Washington Landfill and has stopped accepting demolition waste for burial. (The Town of Washington ceased accepting municipal solid waste [household garbage] in March of 1987.) The Town will perform certain maintenance and monitoring functions at the site for thirty years after closure. The \$63,000 reported as landfill closure and postclosure care liability, recorded in the General Long-Term Debt account group, represents the cumulative amount of postclosure care cost as of June 30, 2003. Actual cost may be higher due to inflation, changes in technology or changes in regulations. If additional postclosure care requirements are determined (due to changes in technology or applicable laws or regulations, for example) these costs may need to be covered by future tax revenue. The Town has not set up a trust for this liability and is not aware of any legal requirement to do so.

**TOWN OF WASHINGTON
NOTES TO COMBINED FINANCIAL STATEMENTS**

Note "13" - Litigation:

It is the opinion of town officials that there are no material or substantial claims against the town, which will be finally determined so as to result in a judgment or judgments against the town, which would materially effect its financial position.

Note "14" - Risk Management:

The Town is exposed to various risks of loss related to torts; theft of, damage to, and distribution of assets; errors and omissions; injuries to employees; and natural disasters.

The Town maintains commercial insurance coverage for all risks of loss, including workers' compensation and employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the last three fiscal years.

SUPPLEMENTAL FINANCIAL DATA



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

Board of Finance
Town of Washington, Connecticut

We have audited the general purpose financial statements of the Town of Washington as of and for the year ended June 30, 2003, and have issued our report thereon dated October 10, 2003. 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.

Compliance

As part of obtaining reasonable assurance about whether Town of Washington's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Town of Washington, Connecticut's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect Town of Washington, Connecticut's ability to record, process, summarize and report financial data consistent with the assertion of management in the general purpose financial statements. Reportable conditions are described in the accompanying schedule of reportable conditions as items 2003-1 through 2003-3.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weakness. However, we believe these reportable conditions described above are not a material weakness.

This report is intended solely for the information and use of the Board of Finance, Town Management, and State of Connecticut awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

CHARLES HEAVEN & CO.

October 10, 2003

TOWN OF WASHINGTON COMMENTS

Condition of Records:

The basic financial records of the Town are maintained on a cash basis, and in general, in a satisfactory manner. The audited financial statements were prepared by us from these records. Any significant conflicts between local legal requirements and generally accepted accounting principles are adequately disclosed in the financial statements and the notes thereto.

Resume of Financial Position and Transactions:

The General Fund Balance at June 30, 2003 is \$2,543,055. Included in this fund balance are designations for subsequent year expenditures of \$727,997. This designation is net of approved transfer to the nonrecurring capital expenditure fund of \$890,025.

Appropriations for the year ended June 30, 2003 were voted at the Town meeting held on May 10, 2002 in the amount of \$10,520,089. During the year the Board of Finance approved additional appropriations of \$49,655 resulting in a final budget of \$10,569,744.

The Board of Finance on May 23, 2002 approved a tax rate of 15.75 mills on the Grand List of October 1, 2001 to provide revenue from property taxes of \$9,344,266.

A summary of budgetary results for the year ended June 30, 2003 follows:

Actual Revenue	\$ 10,899,287	
Budgeted Revenue	<u>10,272,739</u>	\$ 626,548
Actual Expenditures and Operating Transfers Out	10,508,320	
Budgeted Appropriations and Operating Transfers Out	<u>10,569,744</u>	61,424
Less: Appropriated Fund Balance		(297,005)
Fund Balance - beginning of year	<u>2,152,088</u>	
Fund Balance - end of year	<u>\$ 2,543,055</u>	

**TOWN OF WASHINGTON
SCHEDULE OF REPORTABLE CONDITIONS
JUNE 30, 2003**

2003-1 To strengthen internal accounting controls over town clerk collection of fees; we recommend the use of a cash register. The cash register would assist in summarizing daily cash receipts into various categories and provide historical documentation on cash register tapes.

2003-2 The Town does not have formal policies and procedures regarding the land use bonds. It is our understanding that a procedure has been developed. We recommend reviewing and implementing the procedures in order to consistently account for these bonds in accordance with the Town's intentions.

2003-3 We recommend implementing a computerized general ledger accounting package to account for the Parks and Recreation Activities. Currently a manual accounting system is being utilized and although it's working as intended a computerized accounting system would be more efficient and provide additional checks and balances.

Town of Washington
Statement of Revenues and Other Financing Sources
Budget And Actual (Non-GAAP Budgetary Basis)
General Fund
Year Ended June 30, 2003

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Property taxes	\$ 9,344,266	\$ 9,622,005	\$ 277,739
Interest and lien fees on property taxes	20,000	100,646	80,646
State of Connecticut - Grants:			
Elderly homeowners	19,665	21,227	1,562
Veterans tax relief	8,813	8,450	(363)
Boating safety	4,067	4,067	-
State property	19,018	18,185	(833)
Judicial fines	101	155	54
Mashantuck pequot	16,477	12,069	(4,408)
Totally disabled	170	173	3
Educational cost sharing grant	155,867	156,579	712
Property tax relief for manufacturing machinery	-	58	58
Work zone safety	-	6,995	6,995
Health bioterrorism grant	-	2,574	2,574
Miscellaneous grants	-	78	78
F.E.M.A. grant	-	23,315	23,315
Telephone access tax	68,951	62,741	(6,210)
Town's share of RSD#12 income	207,413	195,848	(11,565)
Contributions in lieu of taxes	48,092	63,077	14,985
Investment income	101,000	68,711	(32,289)
Lease income - Town building	16,650	16,974	324
Other fees and receipts:			
Building inspection	77,000	194,152	117,152
Sanitation permits	6,060	8,330	2,270
Planning	606	164	(442)
Zoning	3,030	4,805	1,775
Zoning Board of Appeals	1,515	1,725	210
Inland Wetlands/Conservation	2,525	4,431	1,906
Historic District	404	150	(254)
Transfer station	50,000	58,177	8,177
Private duty police	10,100	27,564	17,464
Beach and boat ramp fees	4,000	8,092	4,092
Pistol permits	202	245	43
Use of Town buildings	1,200	1,850	650
Lake Waramaug Reimbursement	2,626	-	(2,626)
Various Town Clerk's fees including conveyance taxes	72,739	186,290	113,551
Licenses and fees - dogs	2,000	4,526	2,526
D.E.P. fees	1,616	1,638	22
False alarm fines	2,020	1,100	(920)
Miscellaneous	4,546	12,121	7,575
Total Revenues and Other Financing Sources	\$ 10,272,739	\$ 10,899,287	\$ 626,548

See accompanying Notes to Financial Statements

Town of Washington
Statement of Expenditures and Other Financing Uses
Budget And Actual (Non-GAAP Budgetary Basis)
General Fund
Year Ended June 30, 2003

	Original Budget	Additional Appropriations	Revised Budget	Actual	Variance Favorable (Unfavorable)
Expenditures:					
General Government					
Selectmen	\$ 120,266	\$ -	\$ 120,266	\$ 117,155	\$ 3,111
Assessor	51,675	-	51,675	50,720	955
Tax Collector	45,900	-	45,900	45,114	786
Town Clerk	54,863	-	54,863	54,259	604
Town Treasurer	8,672	-	8,672	8,508	164
Building Department	61,006	-	61,006	107,329	(46,323)
Probate Court	4,500	-	4,500	4,511	(11)
Elections	15,135	-	15,135	15,691	(556)
Auditor	24,000	-	24,000	25,300	(1,300)
Board of Assessment Appeals	6,050	-	6,050	10,073	(4,023)
Planning Commission	27,140	-	27,140	25,232	1,908
Zoning Commission	36,540	-	36,540	36,842	(302)
Zoning Board of Appeals	7,098	-	7,098	10,855	(3,757)
Inland Wetlands/Conservation Commission	26,480	-	26,480	24,855	1,625
Operation of Town Hall	48,450	-	48,450	46,414	2,036
Historic District Commission	6,295	-	6,295	4,528	1,767
Conservation Commission	8,329	-	8,329	4,559	3,770
Town Garage / Salt Building	17,400	-	17,400	19,212	(1,812)
Surety Bonds and Insurance	161,500	-	161,500	143,679	17,821
Accident and Health Insurance	210,000	-	210,000	183,959	26,041
Office Expense	15,300	-	15,300	14,181	1,119
Social Security / Medicare					
Taxes	80,080	-	80,080	79,134	946
Board of Finance	21,785	-	21,785	22,660	(875)
Total General Government	1,058,464	-	1,058,464	1,054,770	3,694
Public Safety					
Fire marshal	15,008	-	15,008	15,348	(340)
Fire Department	80,200	-	80,200	79,636	564
Police	209,182	-	209,182	201,344	7,838
Emergency Management	38,803	-	38,803	39,846	(1,043)
Open Burning Official	840	-	840	840	-
Lake Waramaug Authority	8,836	-	8,836	5,825	3,011
EMT Awards	10,000	-	10,000	10,000	-
Total Public Safety	362,869	-	362,869	352,839	10,030
Highways					
General Maintenance	412,956	-	412,956	382,431	30,525
Winter Maintenance	244,194	-	244,194	296,645	(52,451)
Street Lighting	25,000	-	25,000	23,072	1,928
Tree Work	10,000	-	10,000	9,825	175
Total Highways	692,150	-	692,150	711,973	(19,823)

See accompanying Notes to Financial Statements

Town of Washington
Statement of Expenditures and Other Financing Uses
Budget And Actual (Non-GAAP Budgetary Basis)
General Fund
Year Ended June 30, 2003

	Original Budget	Additional Appropriations	Revised Budget	Actual	Favorable (Unfavorable)
Expenditures (continued):					
Sanitation					
Transfer Station	\$ 293,260	\$ -	\$ 293,260	\$ 271,076	\$ 22,184
Recycling	131,920	-	131,920	113,323	18,597
Total Sanitation	425,180	-	425,180	384,399	40,781
Social Services	3,245	-	3,245	1,872	1,373
Conservation of Health					
Paramedic Service	19,083	-	19,083	22,377	(3,294)
Health Department	34,835	-	34,835	29,006	5,829
Visiting Nurses Associations	24,000	-	24,000	18,145	5,855
Hepatitis B Vaccinations	500	-	500	-	500
Total Conservation of health	78,418	-	78,418	69,528	8,890
Recreation					
Parks and Recreation	75,970	-	75,970	72,110	3,860
Senior Center / Veterans Hall	35,442	-	35,442	35,091	351
Total Recreation	111,412	-	111,412	107,201	4,211
Education	7,010,207	-	7,010,207	7,010,207	-
Other expenditures					
Pension Expense	83,915	-	83,915	89,480	(5,565)
Interlocal Advisory Board	5,700	-	5,700	5,589	111
Council on Governments	7,840	-	7,840	7,839	1
Municipal Agent for the Elderly	11,701	-	11,701	7,348	4,353
Annual Repairs	8,500	-	8,500	6,358	2,142
Gunn Memorial Library	100,000	-	100,000	100,000	-
Newsletter	7,000	-	7,000	4,005	2,995
Animal Control	21,100	-	21,100	20,670	430
Exbudget - Recycling container	-	4,125	4,125	4,125	-
Exbudget - Registrar education	-	1,800	1,800	1,171	629
Exbudget - Revaluation	-	13,750	13,750	13,750	-
Exbudget - Safety signs	-	7,000	7,000	6,995	5
Exbudget - Asbestos removal	-	12,480	12,480	12,480	-
Exbudget - Cell tower - legal	-	8,000	8,000	833	7,167
Exbudget - Playground	-	2,500	2,500	2,500	-
Total other expenditures	245,756	49,655	295,411	283,143	12,268
Debt service					
Bond Interest and principal	84,398	-	84,398	84,398	-
Total Expenditures	\$ 10,072,099	\$ 49,655	\$ 10,121,754	\$ 10,060,330	\$ 61,424
Other Financing Uses:					
Operating transfers out					
Judea Cemetery	2,000	-	2,000	2,000	-
Non-recurring capital expenditure fund	445,990	-	445,990	445,990	-
Total Expenditures and Other Financing Uses	\$ 10,520,089	\$ 49,655	\$ 10,569,744	\$ 10,508,320	\$ 61,424

See accompanying Notes to Financial Statements

Town of Washington
Combining Balance Sheet
Special Revenue Funds
June 30, 2003

	Non-Recurring							
	Judea Cemetery	Capital Expenditure Fund	Town Aid Road Fund	Park and Recreation Fund	Senior Center Fund	Greenway Committee Fund		Total
Assets:								
Cash and cash equivalents	\$ 11,132	\$ 537,699	\$ 95,434	\$ 88,667	\$ 6,840	\$ 10,945		\$ 750,717
Investment - at market	26,918	325,388	114,843	---	---	---		467,149
Total Assets	\$ 38,050	\$ 863,087	\$ 210,277	\$ 88,667	\$ 6,840	\$ 10,945		\$ 1,217,866
Liabilities:								
Accounts payable	\$ 125	\$ 931	\$ ---	\$ ---	\$ ---	\$ ---		\$ 1,056
Due to other funds	---	14,126	---	---	---	---		14,126
Total Liabilities	125	15,057	---	---	---	---		15,182
Fund Equity:								
Fund balances:								
Designated for capital improvements	---	1,178,453	---	---	---	---		1,178,453
Undesignated	37,925	(330,423)	210,277	88,667	6,840	10,945		24,231
Total Fund Equity	37,925	848,030	210,277	88,667	6,840	10,945		1,202,684
Total Liabilities and Fund Equity	\$ 38,050	\$ 863,087	\$ 210,277	\$ 88,667	\$ 6,840	\$ 10,945		\$ 1,217,866

See accompanying Notes to Financial Statements

Town of Washington
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Special Revenue Funds
Year Ended June 30, 2003

	Judea Cemetery Fund	Non-Recurring Capital Expenditure Fund	Town Aid Road Fund	Park and Recreation Fund	Senior Center Fund	Greenway Committee Fund	Totals
Revenues:							
Governmental grants	\$ -	\$ 194,900	\$ 79,718	\$ 2,000	\$ -	\$ -	276,618
Investment income	772	10,046	3,140	1,299	74	86	15,417
Licenses and fees	5,805	-	-	149,952	13,960	-	169,717
Donations	-	-	-	-	-	550	550
Total Revenues	6,577	204,946	82,858	153,251	14,034	636	462,302
Expenditures:							
Highways	-	-	44,920	-	-	-	44,920
Cemetery expenditures	2,050	-	-	-	-	-	2,050
Programs and Activities	-	-	-	182,070	12,764	3,076	197,910
Capital outlay	-	571,229	-	-	-	-	571,229
Total Expenditures	2,050	571,229	44,920	182,070	12,764	3,076	816,109
Excess (deficiency) of revenues over expenditures	4,527	(366,283)	37,938	(28,819)	1,270	(2,440)	(353,807)
Other Financing Sources:							
Operating transfers in	2,000	445,990	-	-	-	-	447,990
Excess (deficiency) of Revenues and Other Sources over Expenditures and Other Uses	6,527	79,707	37,938	(28,819)	1,270	(2,440)	94,183
Fund Balance - beginning of year	31,398	768,323	172,339	117,486	5,570	13,385	1,108,501
Fund Balance - end of year	\$ 37,925	\$ 848,030	\$ 210,277	\$ 88,667	\$ 6,840	\$ 10,945	\$ 1,202,684

See accompanying Notes to Financial Statements

Town of Washington
Non-Recurring Capital Expenditures
Schedule of Capital Expenditures Budget and Actual
Year Ended June 30, 2003

Capital Expenditures:	Budget	Expenditures		Transfers to Undesignated Fund Balance	Total Transfers and Expenditures (Memorandum Only)	Unexpended Designated Balance
		Prior Years	Current Year			
Revaluation	95,000	94,996	-	4	95,000	-
Titus Rd DEP Abatement Order	75,000	47,745	4,370	-	52,115	22,885
Town Garage Building	570,900	570,533	-	367	570,900	-
Town Hall Boiler	50,000	46,775	3,900	(675)	50,000	-
Road Oiling and Chipsealing	85,000	67,613	17,387	-	85,000	-
Wykeham Road Reconstruction	300,000	4,456	255,851	-	260,307	39,693
Paving and Drainage	200,000	188,467	-	11,533	200,000	-
Highway Truck	50,000	43,740	-	6,260	50,000	-
Road Grader	125,000	115,456	-	9,544	125,000	-
Fire Tanker	275,000	275,062	-	(62)	275,000	-
Windows - Old Firehouse	10,000	-	2,907	-	2,907	7,093
Land Records Preservation	3,500	5,801	-	(2,301)	3,500	-
Basketball Courts	40,000	27,370	-	12,630	40,000	-
Office Furniture	2,000	1,620	-	380	2,000	-
Housing Study Committee Costs	5,000	820	-	4,180	5,000	-
WCHT Rental Assistance	25,000	-	1,200	-	1,200	23,800
Revision of Plan Development	65,000	10,862	29,008	-	39,870	25,130
Paving and Drainage	65,000	-	46,586	-	46,586	18,414
Nova Chip Baldwin Hill	60,000	-	48,605	11,395	60,000	-
Bridge repairs	125,000	-	6,000	-	6,000	119,000
Fire Company Airpicks	15,000	-	13,708	-	13,708	1,292
Fire Company Turnout Gear	10,000	-	7,236	-	7,236	2,764
Police Vehicle	35,000	-	33,601	-	33,601	1,399
Highway Payloader	75,000	-	65,709	9,393	75,102	(102)
Highway Mower & Trailer	12,000	-	10,504	1,496	12,000	-
Highways Heavy Duty Jacks	1,000	-	-	-	-	1,000
Highway Chop Saw and Transit	2,700	1,716	984	-	2,700	-
Town Hall Computer	1,100	-	1,021	79	1,100	-
Town Hall Lighting & Electric	1,490	-	-	-	-	1,490
Land Records Preservation	1,000	-	5,906	(4,906)	1,000	-
Electric Volume & Page Machine	950	-	950	-	950	-
Annex Roller Shield Unit	700	-	1,385	(685)	700	-
Pavilion Hall Painting	15,000	-	-	-	-	15,000
Town Garage Gutters	3,000	-	-	-	-	3,000
Town Garage Door Openers	8,000	-	8,000	-	8,000	-
Beach Fence & Boat Ramp Repair	6,500	-	-	-	-	6,500
Senior Center Carpeting	5,550	-	5,480	-	5,480	70
Current Year Budgeted Projects:						
A Nova chip Baldwin Hill Rd	65,000	-	-	-	-	65,000
B Bridge Repairs - Sprain Brook	125,000	-	-	-	-	125,000
C Paving & Drainage	65,000	-	-	-	-	65,000
D Town Hall Rear Parking	20,000	-	-	-	-	20,000
E Nettleton Hollow Road	100,000	-	-	-	-	100,000
F Road Oiling & Chipsealing	50,000	-	-	-	-	50,000
G Fire Co. Airpicks & Bottles	10,000	-	-	-	-	10,000
H Fire Co. Turnout Gear	10,000	-	-	-	-	10,000
I Fire Co. Mobile Radios	9,450	-	-	-	-	9,450
J Fire Co. Base Station Radios	2,050	-	-	-	-	2,050
K Fire Co. Refurbish #5 Engine	45,000	-	-	-	-	45,000
L Highway Dept Equipment	12,500	-	-	-	-	12,500
M Police Vehicle	35,000	-	-	-	-	35,000
N Police Protective Armour	1,775	-	-	-	-	1,775
O Street Sweeper	115,000	-	-	-	-	115,000
P Highway Dept Fuel Meter	3,000	-	-	-	-	3,000
Q Garage Equipment	5,000	-	-	-	-	5,000
R Town Clerk Land Records	7,000	-	-	-	-	7,000
S Town Hall Computers	4,000	-	-	-	-	4,000
T Senior Center Siding/insulation	25,000	-	-	-	-	25,000
U Senior Center Copy Machine	1,000	-	-	-	-	1,000
V Carpet Replacement-Police Dept.	5,000	-	-	-	-	5,000
W Town Hall Boiler Water Tank	8,500	-	-	-	-	8,500
X Property Revaluation	15,750	-	-	-	-	15,750
Y Town Garage - Door Openers	10,000	-	-	-	-	10,000
Z Paint Exterior Town Hall	35,000	-	-	-	-	35,000
AA Survey New Garage Property	5,000	-	-	-	-	5,000
BB Site Work - New Garage	50,000	-	-	-	-	50,000
CC Park & Rec - Bathrooms	50,000	-	-	-	-	50,000
Total Capital Expenditures	\$ 3,310,415	\$ 1,503,032	\$ 570,298	\$ 58,632	\$ 2,131,962	\$ 1,178,453

See accompanying Notes to Financial Statements

**Town of Washington
Combining Balance Sheet
Fiduciary Fund Type - Trust and Agency Funds
June 30, 2003**

	Pension Trust Fund	Alcohol and Drug Abuse Prevention Agency Fund	Total
Assets:			
Cash and cash equivalents	\$ 133,067	\$ 3,050	\$ 136,117
Accrued interest	11,225	-	11,225
Investments - at market	1,140,643	-	1,140,643
Total Assets	\$ 1,284,935	\$ 3,050	\$ 1,287,985
Liabilities:			
Due to others	\$ -	\$ 3,050	\$ 3,050
Fund Equity:			
Fund balances:			
Reserved for pension plan benefits	1,284,935	-	1,284,935
Total Liabilities and Fund Equity	\$ 1,284,935	\$ 3,050	\$ 1,287,985

See accompanying Notes to Financial Statements

Town of Washington
Statement of Changes in Assets and Liabilities
Fiduciary Fund Type - Agency Fund
Year Ended June 30, 2003

	ALCOHOL AND DRUG ABUSE PREVENTION FUND			
	Balance			Balance
	July 1, 2002	Additions	Deductions	June 30, 2003
Assets:				
Cash	\$ 3,136	\$ 5,440	\$ 5,526	\$ 3,050
Liabilities:				
Due to others	\$ 3,136	\$ 5,440	\$ 5,526	\$ 3,050

See accompanying Notes to Financial Statements

Town of Washington
Statement of Debt Limitation
Connecticut General Statutes, Section 7-374 (b)
Year Ended June 30, 2003

Total tax collections (including interest and lien fees) for the year ended June 30, 2003 \$ 9,722,651

Reimbursement for revenue loss on :

 Tax relief for elderly - (C.G. 12-129d) 21,227

Total Receipts From Taxation For The Year Ended June 30, 2001 (Base) \$ 9,743,878

	General Purposes	Schools	Sewers	Urban Renewal	Pension Deficit
Debt Limitation:					
2 1/4 times Base	\$ 21,923,726	\$ -	\$ -	\$ -	-
4 1/2 times Base	-	43,847,451	-	-	-
3 3/4 times Base	-	-	36,539,543	-	-
3 1/4 times Base	-	-	-	31,667,604	-
3 times Base	-	-	-	-	29,231,634
Total Debt Limitation	<u>21,923,726</u>	<u>43,847,451</u>	<u>36,539,543</u>	<u>31,667,604</u>	<u>29,231,634</u>
Indebtedness:					
General obligation bonds due					
November 1, 2013	605,000	-	-	-	-
Net benefit obligation	-	-	-	-	31,516
Shepaug Regional School District #12					
Bonds payable (Town's share is 45.91%)					
Due June 1, 2016 - \$1,735,000	-	796,539	-	-	-
Due November 15, 2013 - \$1,815,000	-	833,267	-	-	-
Due December 1, 2007 - \$620,000	-	284,642	-	-	-
Due October 1, 2004 - \$350,000	-	160,685	-	-	-
Total Indebtedness	<u>605,000</u>	<u>2,075,133</u>	<u>-</u>	<u>-</u>	<u>31,516</u>
Debt Limitation In Excess Of					
Outstanding And Authorized Debt	<u>\$ 21,318,726</u>	<u>\$ 41,772,318</u>	<u>\$ 36,539,543</u>	<u>\$ 31,667,604</u>	<u>\$ 29,200,118</u>

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

See accompanying Notes to Financial Statements

Town of Washington
Report of the Tax Collector (Cash Basis)
Year Ended June 30, 2003

Grand List :	Taxes Receivable July 1, 2002	Assessor's Lawful Additions	Assessor's Corrections Reductions	Net Transfers (To) From Suspense	Taxes Waived	Adjusted Taxes Receivable	COLLECTIONS Interest, items and other costs	Total Collections	Taxes Receivable June 30, 2003
October 1,	2001 \$ 9,607,925 \$	31,466 \$	(69,922) \$	- \$	86	\$ 9,569,383 \$	\$ 47,612 \$	\$ 9,504,786 \$	112,209
2000	134,225	1,583	(7,011)		8	128,789	57,610	72,126	71,179
1999	74,624	572	(5,919)	(8,583)	2	60,692	36,046	51,513	24,646
1998	38,256	217	(2,449)	(10,666)	-	25,358	16,912	25,191	8,446
1997	16,320	-	(2,319)	-	-	14,001	7,999	13,478	6,002
1996	11,917	-	(3,710)	-	-	8,207	4,187	9,667	4,020
1995	7,414	-	(3,555)	-	-	3,859	796	3,212	3,063
1994	3,592	47	-	-	-	3,639	2,786	2,829	853
1993	764	-	-	-	-	764	-	-	764
Suspense book collections	-	-	-	2,591	-	2,591	1,351	3,945	-
Totals	\$ 9,895,037 \$	33,085 \$	(94,885) \$	(16,658) \$	96	\$ 9,817,283 \$	\$ 9,586,101 \$	\$ 9,686,747 \$	231,182

See accompanying Notes to Financial Statements



INDEPENDENT AUDITORS' REPORT ON THE TOWN OF WASHINGTON'S COMPLIANCE,
INTERNAL CONTROL AND ON THE SCHEDULE OF EXPENDITURES OF STATE FINANCIAL
ASSISTANCE IN ACCORDANCE WITH STATE OF CONNECTICUT SINGLE AUDIT ACT.

Board of Finance
Town of Washington, Connecticut

Compliance

We have audited the compliance of the Town of Washington with the types of compliance requirements described in the Office of Policy and Management Compliance Supplement that are applicable to each of its major state programs for the year ended June 30, 2003. The major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major state programs is the responsibility of the Town of Washington's management. Our responsibility is to express an opinion on compliance based on our audit.

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 State Single Audit Act (C.G.S. Section 4-230 to 4-236). Those standards and the State Single Audit Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about the Town of Washington's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Town of Washington's compliance with those requirements.

In our opinion, the Town of Washington complied, in all material respects, with the requirements referred to above that are applicable to each of its major state programs for the year ended June 30, 2003.

Internal Control Over Compliance

The management of the Town of Washington is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to state programs. In planning and performing our audit, we considered the internal control over compliance with requirements that could have a direct and material effect on a major state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the State Single Audit Act.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major state program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Expenditures of State Financial Assistance

We have audited the general purpose financial statements of the Town of Washington as of and for the year ended June 30, 2003, and have issued our report thereon dated October 10, 2003. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken 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 general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

This report is intended solely for the information and use of the Board of Finance, Town Management, the Office of Policy and Management, and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

CHARLES HEAVEN & CO.

October 10, 2003

Town of Washington
Schedule of Expenditures of State Financial Assistance
Year Ended June 30, 2003

State Grantor/Program Title	State Grant Program Identification Number	Expenditures
Department of Transportation		
Town Aid Road - Transportation Fund	5000-714	\$ 44,920
Office of Policy and Management		
Property Tax Relief For Elderly and Totally Disabled Homeowners	0-1310-705	21,227
Property Tax Relief For Manufacturing Machinery	0-1310-711	58
Property Tax Relief For Veterans	0-1310-707	8,450
Computer Assisted Mass Appraisal Systems	0-1310-1873-004	27,500
Payment in Lieu of Taxes (PILOT) on State-Owned Property	0-1310-9801-702	18,185
Mashantucket Pequot Fund	0-1114-9802-701	12,069
Property Tax Relief For Totally Disabled	0-1310-703	173
Office of the State Comptroller		
Boat Grant	7042-1202	4,067
Department of Social Services		
General Assistance	0-6200-701	10
State Judicial Department:		
Distributions to towns	unknown	155
Department of Public Health:		
Bioterrorism Grant	unknown	2,574
Connecticut State Library:		
After School Arts Program	unknown	2,000
Historical Documents Preservation Grant	149-pc-04	5,000
Total State Financial Assistance before exempt programs		<u>146,388</u>
EXEMPT PROGRAMS		
State Department of Education		
Education Cost Sharing	0-7001-719	<u>156,579</u>
Total State Financial Assistance		\$ <u><u>302,967</u></u>

See accompanying Notes to Schedule

**TOWN OF WASHINGTON
STATE FINANCIAL ASSISTANCE PROGRAMS
NOTES TO SCHEDULE
YEAR ENDED JUNE 30, 2003**

Various departments and agencies of the State of Connecticut have provided financial assistance to the Town of Washington through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. These financial assistance programs fund several programs including local capital improvement road repairs, tax relief, education and other public assistance.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Washington conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies relating to the aforementioned grant programs.

Basis of Accounting

The financial statements contained in the Town of Washington's annual audit report are prepared on the following basis of accounting:

The modified accrual basis of accounting is used by all governmental fund types, and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for General Obligation bond principal and interest which are reported as expenditures in the year due.

Pension trust funds utilize the accrual basis of accounting under which revenue is recorded when earned, and expenses are recorded when the liability is incurred.

The Schedule of Expenditures of State Financial Assistance, contained in this report, is prepared based on regulations established by the State of Connecticut Office of Policy and Management. In accordance with these regulations (Section 4-236-5), 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.

**TOWN OF WASHINGTON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2003**

I. SUMMARY OF AUDIT RESULTS

General Purpose Financial Statements

We audited the general-purpose financial statements of the Town of Washington as of and for the year ended June 30, 2003 and issued our unqualified report thereon dated October 10, 2003.

Internal control over financial reporting:

Material weaknesses identified? _____ yes X no

Reportable conditions identified that are not considered to be material weaknesses? X yes _____ none reported

Noncompliance material to financial statements noted? _____ yes X no

State Financial Assistance

Internal control over major programs:

Material weaknesses identified? _____ yes X no

Reportable conditions identified that are not considered to be material weaknesses? _____ yes X none reported

We have issued an unqualified opinion relating to compliance for major State programs.

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 Grant Program Identification Number	Expenditures
Department of Transportation:		
Town Aid Road - Transportation Fund	5000-714	\$ 44,920
Office of Policy and Management:		
Mashantucket Pequot Fund	10-1114-9802-701	\$ 12,069
Computer Assisted Mass Appraisal Systems	0-1310-1873-004	\$ 27,500

**TOWN OF WASHINGTON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2003**

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

We issued reports, dated October 10, 2003, 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 indicated the existence of three reportable conditions as follows:

2003-1 To strengthen internal accounting controls over town clerk collection of fees; we recommend the use of a cash register. The cash register would assist in summarizing daily cash receipts into various categories and provide historical documentation on cash register tapes.

2003-2 The Town does not have formal policies and procedures regarding the land use bonds. It is our understanding that a procedure has been developed. We recommend reviewing and implementing the procedures in order to consistently account for these bonds in accordance with the Town's intentions.

2003-3 We recommend implementing a computerized general ledger accounting package to account for the Parks and Recreation Activities. Currently a manual accounting system is being utilized and although it's working as intended a computerized accounting system would be more efficient and provide additional checks and balances.

These reportable conditions are not considered to be material weaknesses.

III. FINDINGS AND QUESTIONED COSTS FOR STATE FINANCIAL ASSISTANCE

No findings or questioned costs are reported relating to state financial assistance programs.

**American Legion Gage Zumpf Post #87
Daughters of the American Revolution
Devereux-Glenholme School
Dramalites
First Congregational Church of Washington
First Ecclesiastical Society of New Preston
Gunn Memorial Library & Museum
The Gunnery School
Judea Cemetery Commission
Lake Waramaug Authority
Lion's Club of Washington
New Milford Visiting Nurse Association
New Preston Boys and Girls Club
New Preston Cemetery Association
New Preston Congregational Church
New Preston Women's Club
Our Lady of Perpetual Help Church
Parent-Teacher Organizations
Rotary Club of Washington
Rumsey Hall School
Salem Covenant Church
Scouts-Boy & Girl
Shepaug Valley Middle-High School
St. Andrew's Episcopal Church
St. John's Episcopal Church
Steep Rock Association
Village Improvement Society
Visiting Nurse & Home Care NW
VNA Thrift Shop
Washington Ambulance Association
Washington Art Association
Washington Board of Education
Washington Board of Finance
Washington Board of Selectmen
Washington Business Association
Washington Cemetery Association
Washington Citizen's Scholarship
Washington Counseling Service
Washington Community Fund
Washington Community Housing Trust
Washington Democratic Town Committee
Washington Environmental Council
Washington Garden Club
Washington Grange #11
Washington-Gunnery Hockey Association
Washington Inland Wetlands/Conservation Commission
Washington Historic District Commission
Washington Montessori School
Washington Parks & Recreation Commission
Washington Planning Commission
Washington Primary School
Washington Republican Town Committee
Washington Senior Center
Washington Volunteer Fire Company
Washington Volunteer Fire Company Auxiliary
Washington-Warren-Kent Salvation Army
Washington-Warren Food Bank
Washington Zoning Commission
Washington Zoning Board of Appeals**