

Eastern Highlands Health District
Board of Directors Regular Meeting*
Agenda
Thursday January 18, 2024, 4:30 PM
1712 Main Street, Coventry
Town Hall, Annex

Scheduled Item: EHHD Public Hearing – Proposed FY24/25 Operating Budget, & Proposed FY 24/25 CNR Budget.

Call to Order

Approval of Minutes (December 14, 2023)

Public Comments

Old Business

1. Proposed Fiscal Year 24/25 Operating Budget, & Proposed FY 24/25 CNR Budget

New Business

2. Comprehensive Annual Financial Audit Report – June 30, 2023; Independent Auditors Report on Internal Control; Auditors communication to Board of Directors

Town Reports

Directors Report

3. Staff Vacancy – Public Health Nurse (no attachment)
4. COVID-19 Kit distribution (no attachment)
5. Uninsured Vaccination program

Communications/Other

6. DPH re: Cyber Security Resources
7. DPH re: Workforce Development – Year in Review

Adjournment

Next Board Meeting – February 15, 2024, 4:30PM

***Virtual Meeting Option:** In accordance with PA 21-2 §149, meeting participants may also attend virtually. Please email mbrosseau@ehhd.org or call 860-429-3325 by 3:00 PM on the day of the meeting to receive instructions for how to view, listen, or comment live. A video recording of the meeting will be available at EHHD.ORG within seven (7) days after the meeting.

Public comment will be accepted by email at mbrosseau@ehhd.org or by USPS mail at 4 South Eagleville Road, Mansfield, CT 06268 and must be received by 3:00 PM on the day of the meeting to be shared at the meeting (public comment received after the meeting will be shared at the next meeting).

Eastern Highlands Health District
Board of Directors Regular Meeting Minutes - DRAFT
Coventry Town Hall Annex
Thursday, December 14, 2023

Members present: E. Anderson (Andover), M. Capriola (Mansfield – Virtual), J. Elsesser (Coventry), H. Evans (Mansfield – Virtual), B. Foley (Tolland – Virtual), J. Rupert (Bolton), C. Silver-Smith (Ashford- Virtual), D. Walsh (Coventry)

Staff present: Director of Health R. Miller, Office Manager M. Brosseau, Medical Advisor Dr. Dardick, Director of Finance A. Backhaus

J. Elsesser called the meeting to order at 4:33 pm.

Election of Board Officers (Chair, Vice Chair, Assistant Treasurer)

J. Elsesser called for nominations.

M. Walter made a MOTION, seconded by D. Walsh to nominate and elect the incumbent Chair, J. Elsesser, and incumbent Assistant Treasurer, E. Anderson. D. Walsh modified the MOTION to nominate and elect incumbent Vice Chair, M. Walter. MOTION PASSED unanimously.

Introductions

R. Miller introduced and welcomed Cathryn Silver-Smith, First Selectman for Ashford. R. Miller also noted another new member, Katherine Stargardter, representing Tolland.

Approval of minutes

E. Anderson made a MOTION seconded by J. Rupert to approve the minutes of the 10/19/2023 meeting as presented. MOTION PASSED with C. Silver-Smith abstaining.

Public Comments

No comments were received.

Proposed Fiscal Year 2024/2025 Operating Budget, and CNR Budget – set public hearing date

J. Elsesser reported that the finance committee met November 20, 2023 to review the budget. At that time they approved a motion to forward the budget to the full board, as presented.

R. Miller presented an overview of the 2024/2025 operating budget and CNR budget, noting the salient features of the budget. These included:

- \$1,010,076 Total spending which is a 1.8% increase
- Increase in member town contribution rate to \$5.59; a 2.5% increase
- No changes in fees
- No changes in service levels
- CNR budget total spending of \$54,000

E. Anderson questioned whether a cash flow analysis has been done. A. Backhaus offered to prepare one for the next finance committee meeting to see if it is worthwhile to move money into STIF.

J. Rupert noted that when the Finance Committee met to review the budget, recommendations were made by the committee and incorporated into the budget.

E. Anderson made a MOTION seconded by D. Walsh to set public hearing date of Thursday, January 18, 2023 at 4:30 PM to receive the public's comments regarding the Eastern Highlands Health District Proposed Fiscal Year 2024/2025 Operating Budget, Capital non-recurring budget, as presented on December 14, 2023. MOTION modified to include the location of Coventry Town Hall Annex, 1712 Main Street, Coventry, Connecticut. Modified MOTION PASSED unanimously.

Town Reports

Andover E. Anderson reported that work on the Community Center is underway. An expected move in date will be sometime in May. E. Anderson noted that they are working towards additional grants to make the town more accessible to residents. E. Anderson reported that the work on the Senior Transportation garage is delayed due to an issue regarding prevailing wages.

Bolton J. Rupert reported that an annex building has been set up near the town hall. Staff will move from the town hall to the new temporary structure. J. Rupert noted that drainage work has been done for the connectivity trail that will create multiuse paths to connect Notch Road to Bolton Town hall and eventually Heritage Farm and the High School. The goal is to great a multiuse path to enable people to go through the center of town.

Ashford: C. Silver-Smith reported that senior housing has a long term plan to put in more senior housing. In addition high speed internet will be deployed in the town. A survey will be done to identify unserved areas of the town. C. Silver-Smith noted that she is hoping to hire a grant writer for the town. E. Anderson suggested she consider a part-time planner instead. C. Silver-Smith informed the board that there is an RSV case in the town offices. C. Silver-Smith noted that a new school roof will be installed thanks to J. Rupert's efforts.

Mansfield H. Evans reported that there are a number of new businesses in Storrs Center and additional construction underway throughout the town. M. Capriola added that the town is pursuing a school HVAC grant to install air conditioning at MMS. M. Capriola informed the board that a Community Investment fund grant to be used to do a facilities study of the Town Hall, Community Center and senior center. M. Capriola expressed gratitude to R. Miller and staff for the responsiveness and guidance regarding roof and septic issues at the Mansfield Middle School.

Coventry J. Elsesser reported that the High School HVAC project, which he will be overseeing, is moving forward. J. Elsesser noted that Lakeview is closed and hoping to reopen in the spring. In addition, Dimitri's has new ownership. J. Elsesser informed the board that the sewer project is still underway, and the water tower project is still pending. The Patriot's Park project is progressing.

Medical Director Dr. Dardick informed the board that there is still ongoing COVID activity; They have seen only 1 case of RSV in his office and a couple cases of the flu. They are seeing cases of COVID where one person in the family gets it and no one else does. There was discussion about the

requirements for reporting positive COVID cases. Dr. Dardick reminded the board that labs are required to report and Hospital and ER visits are tracked.

E. Anderson asked about a Lyme vaccine. Dr. Dardick reported that one is still in development, currently phase 3 trials, but not yet released.

Subcommittee Reports

Finance Committee – Financial Report for the period ending 9/30/2023

R. Miller informed the board that the finance committee met in November where they reviewed the report and passes a motion to accept the report as presented.

Director’s Report

Quarterly Activity Report period ending 9/30/2023

R. Miller reported that although the report reflects that the health district is behind on mandated food service inspections, he has hired 2 sub-contracted inspectors and the district is now caught up.

R. Miller reported that approximately 5,000 COVID-19 test kits have been distributed to municipal town halls, school and daycares. Additional kits are on order to be distributed to the general public from the main office and as needed to school, daycares or municipal offices.

R. Miller informed the board that two contract grants have been executed: a Workforce development grant and an immunization grant. The terms of a blood pressure monitoring and hypertension grant are still under negotiation.

R. Miller noted that 11 harm reduction events have been hosted, at which 297 naran kits were distributed. He is hopeful that this will continue. There will be partnering with NCDHD.

R. Miller informed the board that he has been appointed to the Governor’s Opioid Settlement Advisory Committee (OSAC). J. Elsesser expressed his congratulations and inquired about the engagement with the health district. He suggested the development of a menu of services and costs. These would be specific ways the health district could help those who are given the grant money. Discussion ensued about the role of this OSAC.

Communications

Auditors communication to the board. R. Miller noted that this is the required annual notice.

The Big Question: How to spend \$600M in CT opioid settlement funds. E. Anderson initiated discussion about the program being done in Hartford focusing on individuals coming out of jail. He questioned whether there was something similar that could be done in Eastern Connecticut.

CT Mirror re: Windham Hospital OK’d to end labor, delivery services. J. Elsesser as an editorial note asked if we should invite the Vice President of Hartford Healthcare to a future board meeting.

Adjournment

MOTION made by J. Rupert, seconded by D. Walsh to adjourn at 6:16 pm. MOTION PASSED unanimously.

Respectfully submitted,

Robert Miller
Secretary



Eastern Highlands Health District

4 South Eagleville Road • Mansfield CT 06268 • Tel: (860) 429-3325 • Fax: (860) 429-3321 • Web: www.EHHD.org

**Eastern Highlands Health District
Public Hearing*
Proposed FY 24/25 Operating Budget & CNR Budget**

The Eastern Highlands Health District will hold a Public Hearing on Thursday, January 18, 2024, at 4:30 p.m. at the Coventry Town Hall Annex, 1712 Main Street, Coventry, Connecticut, to hear citizen's comments on the Proposed FY 2024-2025 District Operating, and Capital Nonrecurring Budget. At this hearing interested persons may appear and be heard and written communications received. Copies of the proposed District Budgets are available in the Andover, Ashford, Bolton, Chaplin, Columbia, Coventry, Mansfield, Scotland, Tolland and Willington Town Clerk offices. Written comments will be received up to the close of the hearing and can be directed to the Health District Board of Directors at 4 South Eagleville Road, Storrs, CT 06268

*Virtual Hearing Option: In accordance with PA 22-3, this will be a hybrid meeting. Please email mbrosseau@ehhd.org or call 860-429-3325 by 3:00 PM on the day of the meeting to receive instructions for how to view, listen, or comment live. A video recording of the meeting will be available at EHHD.ORG within seven (7) days after the meeting. Public comment will be accepted by email at mbrosseau@ehhd.org or by USPS mail at 4 South Eagleville Road, Mansfield, CT 06268 and will be received up to the close of the hearing.

Dated at Mansfield, Connecticut, this 4th day of January, 2024.

Robert L. Miller
Director of Health

...almost every play... when I missed... watch... many... almost every play... when I missed... watch... many...

...son or a good... they play... the Philadelphia has to win the NFC... it must beat the... and have Dallas Washington. Bot start at 4:25 p.m.



CLASSIFIEDS

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Legal Notices

Legal Notice

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Robert L. Miller
Director of Health

Legal Notices

Legal Notice

The Columbia PZC will conduct a Public Hearing on Monday, January 08, 2024 at 7:00 p.m. via a Hybrid Meeting Platform for the following:

Town of Columbia Application for Zoning Regulation Amendments to: Section 51.7 - Minor Modifications of Approved Special Permits Section 31.2 and 31.3 - Site Plan vs. Special Permit Uses in CM Districts Section 21.2.1 - Family/Home Day Care

Information on the application and how to attend the meeting will be available at columbiact.org. If you are unable to attend the hearing, you may submit written correspondence to the attention of the Board Clerk of the Columbia Planning and Zoning Commission, 323 Route 87, Columbia, CT 06237, or by email to boardclerk@columbiact.org. To be entered into the record, correspondence must be received prior to the close of the public hearing.

Richard Nassiff Jr., Chairman

Legal Notices

Legal Notice

TOWN OF COLUMBIA

The second installment of real estate tax, personal property tax and supplemental motor vehicle tax on the Grand List of 10/1/22 will become due and payable on Jan 1, 2024.

If taxes are not paid on or before Feb 1, 2024, interest will be charged at the rate of 1 1/2% per month (18% per year) from the due date of Jan 1st. Minimum interest charged is \$2.00 (per vehicle). Failure to receive a bill does not invalidate the tax or interest per CT State Statute.

Mail must be postmarked on or before Feb

Help Wanted

WARNING

Readers are advised that some "work at home" ads or ads offering information on jobs, government homes or vehicles, may require an initial investment. We urge you to investigate the company's claims thoroughly with the Better Business Bureau of the state you are writing or calling before sending any money and proceed at your own risk. If you choose to call an 800 number, let the tape recorded message end before you hang up.

Furniture

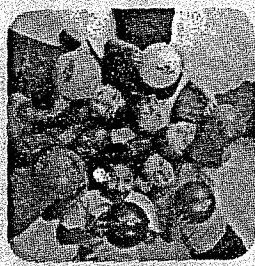
BEDROOM SET 6pc Queen. Will text pictures. \$400/BO. 860-234-5061

Wanted To Buy

ALWAYS BUYING:

Vintage musical instruments inc: guitars, amps, trumpets, saxophones, accordions. Vintage electronics inc: Ham, CB, shortwave, radios, hi-fi audio, watches. Antiques Inc: one item or whole estates, clocks, military, cameras, toys, posters, art, jewelry, signs, more. 860-707-9350

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Puzzle

CELEBRITY CIPHER

by Luis Campos

Celebrity Cipher cryptograms are created from quotations by famous people, past and present. Each letter in the cipher stands for another.

" S V D C C X L J Y Z X D Y L X N D L R Y N
... I S T X O S J P W G X D O S N C Y G J D L J
N X S I P Y K G X L Y J H Y S L H J Y U Y N
O X J W L Y J C O D P " - T P D L U D L L Y
Previous Solution: "Follow your instincts and do better than other peoples of you become your opinion of yourself" — Sarah Jessica Parker
TODAY'S CLUE: *Winters*
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163 Williamite Rd.
860.942.86
Family Antiques & Art
Roy Durr, Owner

UNIVERSAL

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LEGAL NOTICES OPTION #2
HELP WANTED OPTION #3
GENERAL OPTION #4

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PUBLIC NOTICES

Eastern Highlands Health District Public Hearing*

Proposed FY 24/25 Operating Budget & CNR Budget

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Dated at Mansfield, Connecticut, this 4th day of January, 2024.
Robert L. Miller
Director of Health

PUBLIC NOTICES

NOTICE OF DEMOCRATIC CAUCUS

To enrolled members of the Democratic Party of the Town of Manchester, Connecticut

Pursuant to the Rules of the Democratic Party and State election laws, you are hereby notified that a caucus will be held on: January 11, 2024, at 7:00pm, at Manchester High School, 134 East Middle Turnpike, in Bailey Auditorium, (East Middle Turnpike Entrance) to endorse candidates for the Democratic Town Committee and to transact other business as may be proper to come before said caucus.

Dated at Manchester, Connecticut, on January 4, 2024
Democratic Town Committee of Manchester
Michael E. Pohl, Chair

PUBLIC NOTICES

Suffield Historic District Commission

Agenda - Regular Meeting
January 08, 2024, 7:30 P.M.
Town Hall Second Floor Meeting Room
83 Mountain Rd.

1. Call to Order/Roll Call
2. Designation of Voting Members
3. Approval of Minutes
4. Public Comments
5. Applications for a Certificate of Appropriateness
- a. N. Main Veterans Park, Proposed Memorial
- b. 656 Mapleton Ave., Proposed Rooftop Solar
6. New Business
7. Adjournment

LEGAL NOTICE

THE SOUTH WINDSOR DEMOCRATIC TOWN COMMITTEE WILL HOLD A CAUCUS ON JANUARY 10, 2024 AT 7:00 PM IN THE TOWN COUNCIL CHAMBERS 1540 SULLIVAN AVENUE, SOUTH WINDSOR FOR THE PURPOSE OF ELECTING THE MEMBERS OF THE TOWN COMMITTEE. ALL SOUTH WINDSOR REGISTERED DEMOCRATS ARE ELIGIBLE TO BE A MEMBER AND ATTEND THE CAUCUS.

LEGAL ACTION NOTICE ENFIELD INLAND WETLANDS AND WATERCOURSES AGENCY

The Commission held a Regular Meeting on Tuesday, January 2, 2024, at 7:00 P.M. and made the following decisions:
a. **I#W# 694-10 Wheeler Drive-** Application for a Wetlands Permit for the installation of a retaining wall, Daniel Smith, Appli

MERCHANDISE FOR SALE

EXMARK 60" x 6" x 1mm
mower/rear tires & rims
mounted/reconditioned
excellent \$200
8607292383

SPACE SAVER,
bronze finish, New,
never opened, 24in.
W, 8.5in D, 67 1/4 in H,
\$75, 860-837-4249

Brother Typewriter,
Excellent cond.,
Amazon wants 300+,
But I want 75\$
860-648-9147

WINTER SKIS
Rossignol Bandit
Axium Bindings, Boots,
Poles and Bags, 100\$
860-402-2449

Cross Country Skis
New, One Pair each
Track, Rossigno
Includes rack
\$150, 860-712-3241

FISH TANKS 10 gallon
and 20 gallon, every-
thing but the fish, make
reasonable offer
860-568-1378

SEARS Craftsman
Scroll Saw, 16in, 2in,
cut depth, good
condition, \$30
860-741-2633

YAMAHA PSR-15,
electronic
keyboard, good
condition, \$30,
860-741-2633

Honda Generator
EU7000i Electric start,
860-741-2633

TIRES / PARTS / ACCESSORIES

GMC SUV YUKON
V8 automatic, 4x4,
towing pkg, 2 owner
vehicle, \$3995, call
Paul 860-978-9644

Aluminum sport
wheels, off a Volvo
V70, w/tires, \$200 each
like new 860-324-7566

Volvo roof rack, new in
box, fits V70 Wagon
\$150 860-324-7566

ABSOLUTELY FREE
KODAK 5200 Carou-
sel slide projector,
Stack loader, projector,
screen, Etc. Free
items. 860-989-2551

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Eastern Highlands Health District

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Memorandum

To: Board of Directors
From: Robert L. Miller, MPH, RS, Director of Health

CC: Amanda Backus, Chief Financial Officer
Finance Committee

Date: 12/11/2023

Re: Proposed Operating Budget and CNR Budget

Proposed Fiscal Year 2024/2025 Operating Budget

Submitted herewith for your review is a proposed operating budget for fiscal year 2024/2025. The proposal incorporates an expenditure increase of \$18,127 or 1.8%. The total budget has increased from \$991,949 to \$1,010,076. The member town contribution rate increased by 2.5% from \$5.81 to \$5.95 per capita (The average FY23/24 member town contribution rate for contiguous health districts in the state is \$8.06).

Primary Budget Drivers

The primary issues driving the fiscal year 2024/2025 budget are a proposed increase in the staff salaries, and anticipated increases in operational expenses. The following salient factors are incorporated into this budget proposal.

1. A **Salaries** expenditure increase of 3.2%. The increase in the account appropriation accommodates general wage and merit increases for eligible staff.
2. A **Benefits** expenditure decrease of 3.0%. The allocation accommodates corresponding increases in wage linked benefits, and 15% place holder increase in the medical insurance line item.
3. No change in the appropriation from the adopted amended FY23/24 figure is proposed for the **state grant – in - aid**. The state appropriated and we have received, 100% of the FY23/24 adopted revenues for this line. At this time, we are anticipating level funding into FY24/25 for local health departments.
4. A total member **town contribution** increase of 2.5% in the per capita rate. There are no changes in the population estimates.
5. A **fee for service** revenue increase of 3.4%. This is an aggregate of all service fee categories and incorporates estimated projections for the current fiscal year and extrapolates them into FY24/25.
6. An **appropriation from fund balance** of \$63,406 is proposed to balance the budget. This appropriation is a decrease of \$1,913 as compared to the FY23/24 adopted amended budget.

Preventing Illness & Promoting Wellness for Communities In Eastern Connecticut
Andover • Ashford • Bolton • Chaplin • Columbia • Coventry • Mansfield • Scotland • Tolland • Willington

7. An increase of 13.1% in **grant deductions** for regular staff salary, benefits, and other offsets is estimated.
8. An increase in **operational expenditures** of 9.7%. This increase is driven by an anticipated increase from professional services, and supplies such as auditing, fleet vehicle maintenance, administrative services, office equipment, fuel, and other miscellaneous operational accounts.
9. A level appropriation in **Transfers Out of CNR** of \$3,000. This is consistent with the 5 year roll forward plan for the CNR.

The above changes are summarized on the following chart:

PROPOSED EXPENDITURE/REVENUE CHANGES FOR FY24/25				
	Adopted Amended 23/24	Proposed 24/25	Change	Percent
Revenues				
State Grant in Aid	\$ 207,210	\$ 207,210	\$ -	0.0%
Town contributions	\$ 463,210	\$ 474,660	\$ 11,450	2.5%
Fees for Service	\$ 256,210	\$ 264,800	\$ 8,590	3.4%
Appropriation of Fund Balance	\$ 65,319	\$ 63,406	\$ (1,913)	-2.9%
Total	\$ 991,949	\$ 1,010,076	\$ 18,127	1.8%
Expenditures				
Grant Deductions	\$ (63,088)	\$ (71,369)	\$ (8,281)	13.1%
Salaries	\$ 680,693	\$ 702,470	\$ 21,777	3.2%
Benefits	\$ 247,210	\$ 239,790	\$ (7,420)	-3.0%
Operations	\$ 124,134	\$ 136,185	\$ 12,051	9.7%
Transfers Out to CNR	\$ 3,000	\$ 3,000	\$ -	
Total	\$ 991,949	\$ 1,010,076	\$ 18,127	1.8%

Highlighted below is additional narrative for selected account proposals for FY24/25

Revenues

- **State Grant – in – Aid.** There is no change with a total proposed appropriation of \$207,210. This is anticipated flat funding as proposed in the second year of the state biennial budget. There is no information from the state at this time regarding anticipated actual appropriations for FY24/25.
- **Town Contributions.** A total combined increase of \$11,450 or 2.5% is proposed for this revenue category. The increase is due to a proposed increase in the per capita contribution rate for member towns of 2.5%. Due to errors in the most recent member town population estimates provided by DPH, OPM is directing that the previous year's estimates shall be used for budgeting purposes. Contribution rate history can be found on page 13 of the budget presentation.

- **Fees for Service.** A combined total increase for all service fee categories is estimated at \$8,590, or 3.4%. This estimate is based on a number of factors. There are no changes proposed to the agency service fee rates. The FY23/24 adopted revenues took a conservative approach and reflect an anticipated slowdown in the economy that has not materialized. Given this, and a review of historic revenue lines suggest a modest projected increase in fee for service revenues is reasonable for this budget cycle. The revenue estimates for FY23/24 can be found on page 10. Fee schedule history can be found on page 11. Comparison fee rates for other area health districts can be found on page 12 of the budget presentation.

It should be noted that a significant reduction in estimated FY23/24 revenues, and proposed FY24/25 revenues in the vaccination program is due to unanticipated challenges with obtaining billing agreements with private health insurance companies. We do anticipate having some contracts executed for the next vaccination season.

- **General Fund Appropriation.** An appropriation of \$63,406 is proposed in this budget. This is a decrease of \$1,913 from the previous fiscal year. Of note, this budget estimates year-end fund balance on June 30, 2025 will be 47.05% of the FY24/25 operating expenditures. (See page 4 for the GF roll forward report for FY24/25.)

Expenditures

- **51050 Grant Deductions.** While projecting grant funding is difficult due to its volatility, this proposed budget anticipates an increase of 13.1% in grant deductions. This based on the fact that we have recently secured new grant awards in the areas of high-blood pressure prevention, work force development, and immunization promotion. (See page 15 for details on total grant revenue anticipated for FY25.)
- **51601 Regular Salaries.** The total increase presented for salaries is \$21,777, or 3.2%. This increase includes a 2.5% general wage increase. Pursuant to our merit based pay plan this also includes a 0.5 % appropriation to fund merit increases for eligible regular staff. Actual individual merit increases are determined by the availability of funds, an annual performance evaluation, and at the discretion of management. The proposed appropriation for this line item is higher than the combined 3% total due to amendments approved to the budget in the prior fiscal year, associated with pay plan changes designed to retain staff.
- **52105 Medical Insurance.** The total decrease anticipated is \$10,735, or 7.9%. This includes a 15% increase place holder figure provided by the Mansfield Finance Department that reflects the potential increase in premiums. The final figure is not yet available. This also includes changes in the roster of enrolled employees.
- **53125 Audit Expense.** The total increase anticipated is 54%, or \$4,050. This is due to a rate increase imposed by our auditor, CliftonLarsonAllen, LLP.
- **53303 Vehicle Repair & Maintenance.** This total increase anticipated is \$1,500, or 60%. This is based actual expenses from the previous fiscal years.
- **53960 Other Purchased Services.** A total anticipated increase of \$1,024, or 5.0 % is proposed. This is an anticipated payment increase to our software vendor for our online permit application and payment software.
- **Clinical Supplies.** This is an increase of \$1,000, or 25% in proposed Influenza Vaccine Program expenditures. This is due to anticipated demand for seasonal flu vaccine.
- **54601 Gasoline.** An increase of \$1,000, or 33% is anticipated. This is due to an anticipated increase in fuel costs based on actual costs in previous fiscal year.

- **55420 Office Equipment.** A total increase of \$1,000, or 33% is proposed. This is due to the need to phase in replacement field tablets for sanitarians. This replaces two tablets.
- **56302 Administrative Overhead.** A total increase \$1,185 or 3.5% is proposed. This is a contractual payment increase linked to the CPI to the Town of Mansfield for accounting, financial reporting, HR, and IT services.
- **58410 Capital Nonrecurring Fund transfer.** Level appropriation of \$3,000 is proposed. This is consistent with our roll forward CNR fund five projection (See page 14).

Proposed FY 24/25 Capital Nonrecurring Budget Narrative (See Page 14)

Revenues

- **Transfer In – General Fund.** This is a planned transfer of \$3,000 from the general fund. This appropriation is consistent with our 5 year CNR roll forward plan.
- **Surplus Vehicle Proceeds.** Estimated proceeds of \$5,000 from the surplus sale of one fleet vehicle.

Expenditures

- **Automobiles.** An expenditure of \$29,000 is proposed for the purpose of replacing one fleet vehicle in accordance with our fleet replacement schedule.
- **Community Health Assessment/Strategic Planning (Community Survey & Improvement Plan).** An expenditure of \$10,000 is proposed to fund a community wellness survey administered by DataHaven and supports the development of our Community Health Assessment, and improvement plan.
- **Food Establishment Inspection Management Platform.** An anticipated expenditure of \$15,000 is proposed to support an update to our FileMaker system, or similar software, to align with the new FDA Food Code.

Recommendation

The budget detailed herewith in incorporates changes provided by the Finance Committee at their November 20, 2023 special meeting at which time they acted to forward the proposed budget to the full board. Therefore, the following motion is recommended: *Move, to set public hearing date of Thursday, January 18, 2024 at 4:30 PM to receive the public's comments regarding the Eastern Highlands Health District Proposed Fiscal Year 2024/2025 Operating Budget, Capital non-recurring budget, as presented on December 14, 2023.*

Eastern Highlands Health District
Proposed Budget
Fiscal Year 2024 – 2025

December 14, 2023

Board of Directors Meeting

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Eastern Highlands Health District Budget Presentation FY 24/25

Vision - Healthy people, healthy communities...healthier future.

Mission Statement - Eastern Highlands Health District is committed to enhancing the quality of life in its communities through the prevention of illness, promotion of wellness and protection of our human environment.

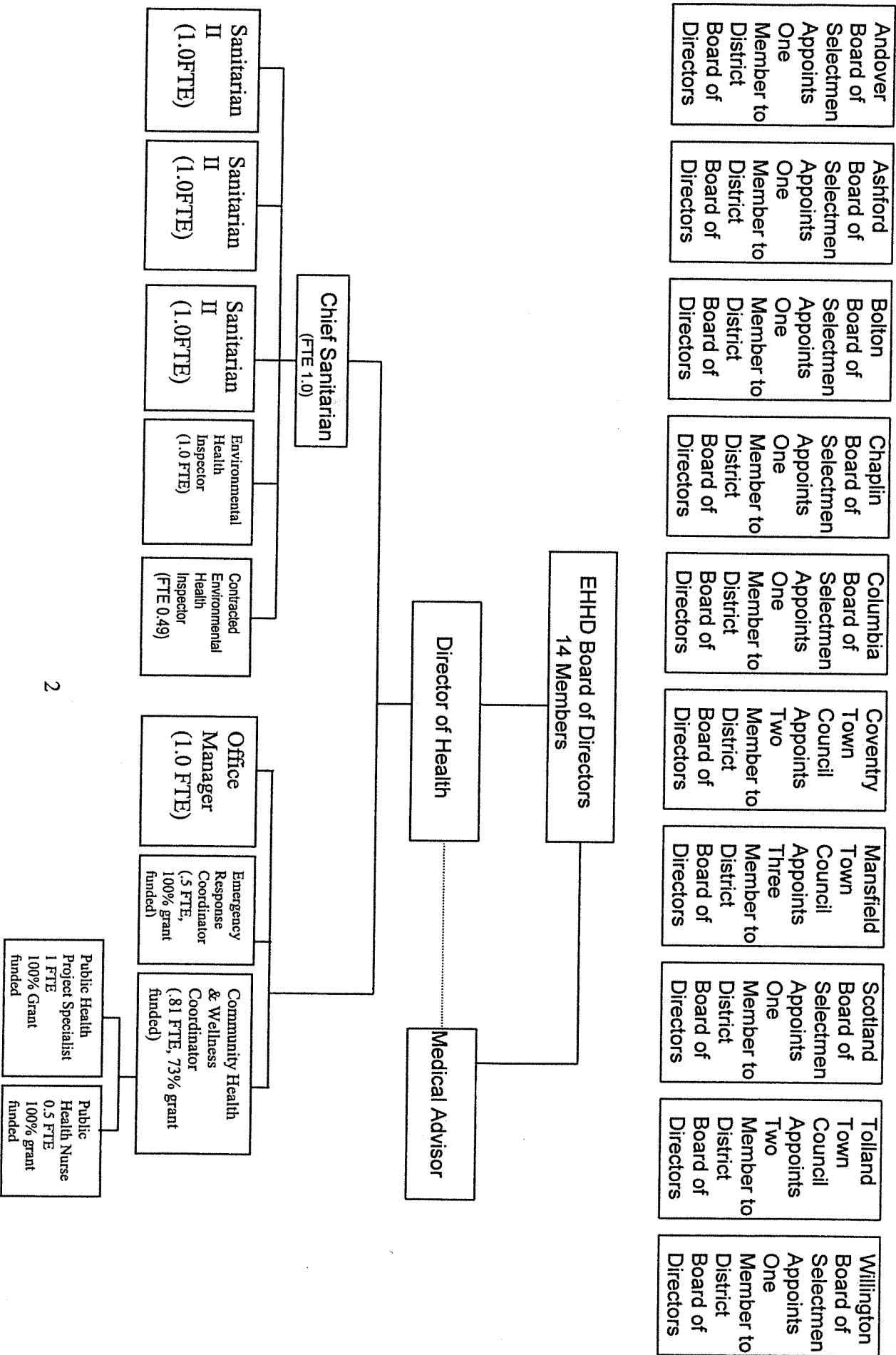
AGENCY SUMMARY AND AUTHORITY

The Eastern Highlands Health District (EHHD) is one of twenty local Health Districts in the State of Connecticut. Established on June 6, 1997, it serves the towns of Andover, Ashford, Bolton, Chaplin, Columbia, Coventry, Mansfield, Tolland, Scotland and Willington with a total population of 79,696.

The District is a governmental entity authorized under Connecticut statutes for the purpose of providing local public health services. The governing authority is by a Board of Directors and the Director of Health, who acts as an agent of the State Commissioner of Public Health for the purpose of enforcing the Public Health Code.

The District services include regulatory activities in the area of environmental health, including septic system inspection and approval; well and water quality monitoring; food service; lead investigations; radon, bathing water monitoring; and public health complaint investigations. Preventing epidemics is a critical service, which includes communicable disease control involving disease surveillance and outbreak investigation. Through grants and other alternative funding, the District is expanding the number of programs it provides on a variety of public health topics that affect membership communities, such as cardiovascular health, cancer prevention and emergency preparedness. Other public health functions conducted by the District include data collection, analysis and health planning activities.

Proposed Fiscal Year 2024/2025 Eastern Highlands Health District Organizational Chart



Fiscal Year 2024/2025 Budget Calendar

Finance Committee Budget Meeting	November 20, 2023
Finance Committee Budget Meeting	December 14, 2023 (If needed)
Budget Presentation to Board	December 14, 2023
Deadline for final budget estimates per By Laws	January 1, 2024
Fiscal Year 2024/2025 Budget Public Hearing	January 18, 2024 (Recommended)
Budget Public Hearing Deadline per By Laws	February 1, 2024
Adoption of Budget	February 15, 2024 (If needed)

EASTERN HIGHLANDS HEALTH DISTRICT
ESTIMATED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

Roll Forward FY 2024/25

	Actual 20/21	Actual 21/22	Actual 22/23	Amended 23/24	Estimated 23/24	Proposed 24/25	Projected 25/26	Projected 26/27	Projected 27/28	Projected 28/29	Projected 29/30
Revenues:											
Member Town Contributions	457,536	455,033	451,519	463,210	463,210	474,660	486,527	498,690	511,157	523,936	537,034
State Grant-in-Aid	136,253	208,107	206,500	207,210	207,210	207,210	207,210	207,210	207,210	207,210	207,210
Services Fees	295,398	283,453	268,298	256,210	256,210	264,800	272,744	280,926	289,354	298,035	306,976
Other					35,194						
Total Revenues	889,187	946,593	926,317	926,630	961,824	946,670	966,481	986,826	1,007,721	1,029,181	1,051,220
Expenditures:											
Salaries & Benefits	665,199	776,797	755,035	871,015	871,015	877,091	894,633	912,525	930,776	949,392	968,379
Insurance	14,603	14,115	14,001	15,050	15,050	15,050	15,800	15,800	15,800	15,800	15,800
Professional & Technical Services	16,574	32,450	27,673	21,845	21,845	26,720	26,854	26,988	27,123	27,258	27,395
Other Purchased Services & Supplies	72,222	54,007	71,470	77,439	77,439	83,315	83,732	84,150	84,571	84,994	85,419
Equipment	2,774	4,068	3,074	3,600	3,600	4,900	4,000	4,000	4,000	4,000	4,000
Sub-total Expenditures	771,372	881,437	871,253	988,949	988,949	1,007,076	1,025,018	1,043,464	1,062,270	1,081,444	1,100,993
Operating Transfers Out	3,000		3,000	3,000	3,000	3,000	5,000	9,000	12,000	15,000	18,000
Total Expenditures and Operating Transfers Out	774,372	881,437	874,253	991,949	991,949	1,010,076	1,030,018	1,052,464	1,074,270	1,096,444	1,118,993
Excess/(Deficiency) of Revenues over Expenditures	114,815	65,156	52,064	(65,319)	(30,125)	(63,406)	(63,537)	(65,638)	(66,549)	(67,263)	(67,773)
Equity Fund Transfer to Capital Nonrecurring Fund			(125,000)	(125,000)	(125,000)						
Fund Balance, July 1	495,338	610,153	675,309	727,373	727,373	572,248	508,842	445,304	379,667	313,118	245,855
Fund Balance, June 30	\$610,153	\$675,309	\$727,373	\$37,054	\$72,248	\$08,842	\$445,304	\$379,667	\$313,118	\$245,855	\$178,082
Expenditures per Above	774,372	881,437	871,253	991,949	991,949	1,010,076	1,030,018	1,052,464	1,074,270	1,096,444	1,118,993
Grant Deduction	156,240	88,105	108,356	63,088	63,088	71,369	71,369	63,088	63,088	63,088	63,088
Total Expenditures	930,612	969,542	979,609	1,055,037	1,055,037	1,081,445	1,101,387	1,115,552	1,137,358	1,159,532	1,182,081
FB as a % of Total Exp	65.56%	69.65%	74.25%	50.90%	54.24%	47.05%	40.43%	34.03%	27.53%	21.20%	15.07%

Assumptions:

- Member Town increase of 2.5% per year
- State Grant-in-Aid: held flat each year after
- Service Fee revenue increase of 3% annually
- Salary & Benefit increases of 2% per year
- Grant Deduction line for salaries held flat at \$63,008 per year starting FY27
- Professional & Technical Increase of .5% per year
- Purchased Services increase of .5% per year

**Eastern Highlands Health District
Summary of Revenues and Expenditures for FY24/25**

**Fund: 634 Eastern Highlands Health District
Activity: 41200**

Object	Description	Actual	Actual	Actual	Amended	Estimated	Proposed	%	Dollar
		20/21	21/22	22/23	23/24	23/24	Budget 24/25		
Revenues:									
40220	Septic Permits	61,170	60,822	55,770	47,880	47,880	50,000	4.4%	2,120
40221	Well Permits	22,395	12,875	14,250	12,090	12,090	13,000	7.5%	910
40491	State Grant-In-Aid	136,253	208,107	206,500	207,210	207,210	207,210	-	-
40630	Health Inspec. Service Fees	5,245	2,410	3,992	3,500	3,500	3,500	-	-
40633	Health Services-Bolton	27,800	27,766	27,674	28,010	28,010	28,700	2.5%	690
40634	Health Services-Coventry	70,574	70,534	69,573	70,940	70,940	72,690	2.5%	1,750
40635	Health Services-Mansfield	146,770	144,894	147,145	153,190	153,190	156,980	2.5%	3,790
40636	Soil Testing Service	46,388	51,980	36,125	43,050	43,050	41,000	(4.8%)	(2,050)
40637	Food Protection Service	78,455	82,996	80,811	81,000	81,000	82,000	1.2%	1,000
40638	B100a Review	38,175	26,810	29,460	20,710	20,710	26,000	25.5%	5,290
40639	Engineered Plan Rev	36,575	39,830	35,940	28,780	28,780	32,000	11.2%	3,220
40642	Health Services - Ashford	24,224	24,190	23,792	24,330	24,330	24,930	2.5%	600
40643	Health Services - Willington	33,468	33,337	31,654	32,130	32,130	32,920	2.5%	790
40646	GroupHome/Daycare inspection	880	1,650	770	1,200	1,200	1,200	-	-
40647	Subdivision Review	2,640	1,375	1,375	1,500	1,500	1,500	-	-
40648	Food Plan Review	3,475	2,705	3,230	2,500	2,500	3,000	20.0%	500
40649	Health Services - Tolland	83,314	83,103	82,728	84,340	84,340	86,430	2.5%	2,090
40685	Health Services - Chaplin	12,825	12,729	12,172	12,460	12,460	12,760	2.4%	300
40686	Health Services - Andover	18,368	18,396	17,902	18,210	18,210	18,660	2.5%	450
40687	Health Services - Columbia	30,614	30,579	29,920	30,490	30,490	31,250	2.5%	760
40688	Health Services - Scotland	9,579	9,505	8,959	9,110	9,110	9,340	2.5%	230
	Cosmetology Inspections	-	-	6,575	5,500	5,500	6,600	20.0%	1,100
	Vaccine Administration	-	-	-	8,500	8,500	5,000	(41.2%)	(3,500)
40999	Appropriation of Fund Balance	-	-	-	65,319	65,319	63,406	(2.9%)	(1,913)
Total Revenues		889,187	946,593	926,317	991,949	991,949	1,010,076	1.8%	18,127
Expenditures:									
51050	Grant deductions	(156,240)	(88,105)	(86,757)	(63,088)	(63,088)	(71,369)	13.1%	(8,281)
51601	Regular Salaries - Non-Union	591,565	603,011	625,127	680,693	680,693	702,470	3.2%	21,777
52001	Social Security	42,013	44,348	48,472	42,203	42,203	43,550	3.2%	1,347
52002	Workers Compensation	10,875	9,306	9,306	9,400	9,400	9,400	-	-
52005	Unemployment Compensation	-	25	-	-	-	-	-	-
52007	Medicare	9,236	10,372	11,336	9,870	9,870	10,185	3.2%	315
52009	Salary Related Benefits	-	-	(21,599)	-	-	-	-	-
52010	MissionSquare (Retirement)	20,319	32,493	33,101	38,696	38,696	40,130	3.7%	1,434
52103	Life Insurance	1,610	1,832	2,334	2,920	2,920	3,030	3.8%	110
52105	Medical Insurance	135,540	150,770	122,275	135,460	135,460	124,725	(7.9%)	(10,735)
52117	RHS	2,280	2,516	2,486	2,530	2,530	2,610	3.2%	80
52112	LTD	644	659	698	731	731	760	4.0%	29
52002	Travel/Conference Fees	-	-	50	-	-	-	-	-
52203	Dues & Subscriptions	2,139	2,634	1,707	2,100	2,100	2,100	-	-
52210	Training	(181)	-	1,150	3,500	3,500	3,500	-	-
52212	Mileage Reimbursement	5,399	5,399	-	600	600	600	-	-
52220	Vehicle Allowance	-	1,537	5,399	5,400	5,400	5,400	-	-
53120	Professional & Tech	8,008	23,322	19,413	11,345	11,345	12,170	7.3%	825
53122	Legal	1,666	2,128	760	3,000	3,000	3,000	-	-
53125	Audit Expense	6,900	7,000	7,500	7,500	7,500	11,550	54.0%	4,050
53303	Vehicle Repair & Maintenance	1,522	4,081	5,482	2,500	2,500	4,000	60.0%	1,500
53801	General Liability	14,603	14,115	14,001	15,050	15,050	15,050	-	-
53924	Advertising	249	1,943	498	1,000	1,000	1,000	-	-
53925	Printing & Binding	1,209	906	1,539	1,200	1,200	1,500	25.0%	300
53926	Postage	1,500	1,523	1,539	1,500	1,500	1,500	-	-
53940	Copier maintenance	80	-	675	1,000	1,000	1,000	-	-
53960	Other Purchased Services	16,191	18,336	20,475	21,499	21,499	22,390	4.1%	891
53964	Voice Communications	1,716	3,552	4,062	4,850	4,850	4,850	-	-
54101	Instructional Supplies	-	-	300	800	800	800	-	-
54214	Books & Periodicals	-	-	-	200	200	200	-	-
54301	Office Supplies	1,863	845	1,735	2,000	2,000	2,000	-	-
	Clinical Supplies	-	-	-	4,000	4,000	5,000	25.0%	1,000
54601	Gasoline	1,569	2,701	3,845	3,000	3,000	4,000	33.3%	1,000
54913	Other Supplies & Materials (+COVID-:	16,653	(9,970)	-	-	-	-	-	-
55420	Office Equipment	2,385	2,985	2,205	3,000	3,000	4,000	33.3%	1,000
55430	Equipment - Other	389	1,083	869	600	600	900	50.0%	300
56302	Admin. Overhead	29,670	30,090	31,320	33,890	33,890	35,075	3.5%	1,185
58410	Capital Nonrecurring Fund	3,000	-	128,000	3,000	3,000	3,000	-	-
Total Expenditures		774,372	881,437	999,303	991,949	991,949	1,010,076	1.8%	18,127

DEPARTMENT: EHHD

LOCATION: Main Office

ACTIVITY: 41200

RATIONAL OF OBJECTS

BUDGET FIGURES IN BOLD

REVENUES:

40220 Septic Permits
Proposed estimate: **\$50,000**

40221 Well Permits
Proposed estimate: **\$13,000**

40491 State Grant-in-aid	<u>Population 2021</u>	<u>Per Capita Value</u>	<u>Total</u>
Andover	3,133	2.60	8,146
Ashford	4,186	2.60	10,884
Bolton	4,819	2.60	12,529
Chaplin	2,143	2.60	5,572
Columbia	5,246	2.60	13,640
Coventry	12,205	2.60	31,733
Scotland	1,568	2.60	4,077
Tolland	14,511	2.60	37,729
Mansfield	26,357	2.60	68,528
Willington	5,528	2.60	14,373
Total	79,696		\$207,211

40633 Health Services - Bolton

<u>Bolton Pop.</u>	<u>Proposed Per Capita Contribution</u>	<u>Total</u>	<u>Dollar Increase</u>	<u>% increase</u>
4,819	\$ 5.956	\$28,700	\$690	2.46

40634 Health Services - Coventry

<u>Coventry Pop.</u>	<u>Proposed Per Capita Contribution</u>	<u>Total</u>	<u>Dollar Increase</u>	<u>% increase</u>
12,205	\$ 5.956	\$72,690	\$1,750	2.47

40635 Health Services - Mansfield

<u>Mansfield Pop.</u>	<u>Proposed Per Capita Contribution</u>	<u>Total</u>	<u>Dollar Increase</u>	<u>% increase</u>
26,357	\$ 5.956	\$156,980	\$3,790	2.47

40642 Health Services - Ashford

<u>Ashford Pop.</u>	<u>Proposed Per Capita Contribution</u>	<u>Total</u>	<u>Dollar Increase</u>	<u>% increase</u>
4,186	\$ 5.956	\$24,930	\$600	2.47

40649 Health Services - Tolland

<u>Tolland Pop.</u>	<u>Proposed Per Capita Contribution</u>	<u>Total</u>	<u>Dollar Increase</u>	<u>% increase</u>
14,511	\$ 5.956	\$86,430	\$2,090	2.48

40643 Health Services - Willington

<u>Willington Pop.</u>	<u>Proposed Per Capita Contribution</u>	<u>Total</u>	<u>Dollar Increase</u>	<u>% increase</u>
5,528	\$ 5.956	\$32,920	\$790	2.46

40685 Health Services - Chaplin

<u>Chaplin Pop.</u>	<u>Proposed Per Capita Contribution</u>	<u>Total</u>	<u>Dollar Increase</u>	<u>% increase</u>
2,143	\$ 5.956	\$12,760	\$300	2.41

40686 Health Services - Andover

<u>Andover Pop.</u>	<u>Proposed Per Capita Contribution</u>	<u>Total</u>	<u>Dollar Increase</u>	<u>% increase</u>
3,133	\$ 5.956	\$18,660	\$450	2.47

DEPARTMENT: EHHD

LOCATION: Main Office

ACTIVITY: 41200

RATIONAL OF OBJECTS

BUDGET FIGURES IN BOLD

REVENUES:

40687 Health Services - Columbia

<u>Columbia Pop.</u>	<u>Proposed Per Capita Contribution</u>	<u>Total</u>	<u>Dollar increase</u>	<u>% increase</u>
5,246	\$ 5.956	\$31,250	\$760	2.49

40688 Health Services - Scotland

<u>Scotland Pop.</u>	<u>Proposed Per Capita Contribution</u>	<u>Total</u>		
1,568	\$ 5.956	\$9,340	\$230	2.52

40630 Health Inspection Service Fees
Proposed estimate: **\$3,500**

40636 Health Services - Soil Testing
Proposed estimate: **\$41,000**

40637 Food Protection Service
Proposed estimate: **\$82,000**

40638 B100a (Public Health Review)
Proposed estimate: **\$26,000**

40639 Plan Review Engineered Design
Proposed estimate: **\$32,000**

40645 Plan Review Non-engineered Design
Proposed estimate: **\$0**

40646 Group Home / Daycare Inspections
Proposed estimate: **\$1,200**

40647 Subdivision Review
Proposed estimate: **\$1,500**

40648 Food Plan Review
Proposed estimate: **\$3,000**

40890 Cosmetology Inspections **\$6,600**

Vaccine Administration **\$5,000** Billing/reimbursement for flu shots

40999 Appropriation of Fund Balance **\$ 63,406**

DEPARTMENT: EHHD

LOCATION: Main Office

ACTIVITY: 41200

RATIONAL OF OBJECTS

BUDGET FIGURE IN BOLD ITALICS

Expenditures:

51601 Regular Salaries - Non-Union

	FY 24/25	FY 24/25	FTE
	<u>Proposed</u>	<u>Appropriation</u>	<u>Grant deduct</u>
	700,869	8.35	(64,262)
Longevity/bonus	<u>\$1,600</u>		0.93
Total Salaries	\$702,469		

	Salary Deductions	(64,262)
	Benefit Deductions	<u>(7,107)</u>
51050 Grant Deductions	Total Grant Deductions	\$ (71,369)

52001 Social Security

<u>Total Regular Salaries</u>	<u>Social Security Percentage (6.2%)</u>
702,469	\$43,555

52002 Workers compensation
Estimated Premium **\$9,400**

52007 Medicare

<u>Total Regular Salaries</u>	<u>Medicare Percentage (1.45%)</u>
\$ 702,469	\$10,185

52010 MissionSquare (Pension Plan)

Estimated Salaries of Full-time employees	668,869
Employer percent contribution	<u>0.06</u>
Total estimated employer contribution	Total 40,132

52103 Life Insurance
Proposed estimate: **\$3,078**

52105 Medical Insurance
Proposed estimate: **\$124,725** Place holder provided by Finance Dept

52117 RHS Contribution
Proposed estimate: **\$2,610**

52112 LTD
Proposed estimate: **\$760**

52203 Dues & Subscriptions
Proposed estimate: **\$2,100**

52210 Training
Proposed estimate: **\$3,500**

52212 Mileage Reimbursement
Proposed estimate: **\$600**

52220 Vehicle Allowance **\$5,400**

53120 Professional and Technical Services

Medical advisor stipend	5500
website license/hosting	1470
Survey monkey	375
Lead XRF inspection	4000
Transactrx	<u>825</u>
Total	\$12,170

53122 Legal Services
Proposed estimate: **\$3,000**

53125 Audit Expense
Proposed estimate: **\$11,550**

53303 Vehicle Maintenance and Repair
Proposed estimate: **\$4,000**

DEPARTMENT: EHHD

LOCATION: Main Office

ACTIVITY: 41200

RATIONAL OF OBJECTS

BUDGET FIGURE IN BOLD ITALICS

Expenditures:

53801 General Liability Insurance		
Coverage by CIRMA:		
General Liability, Auto liability, Professional and Public Official Liability, and Crime		
Estimated premium:	\$15,050	
53924 Advertising		
Proposed estimate:	\$1,000	
53925 Printing and Binding		
Proposed estimate:	\$1,500	
53926 Postage		
Proposed estimate:	\$1,500	
53940 Copier Maintenance		
Proposed estimate:	\$1,000	
53960 Other Purchased Services		
Proposed estimate:	22,390	(Viewpermit contract)
53964 Voice Communications		
Proposed estimate:	\$4,850	(cell/ipad data + Code red)
54101 Instructional Supplies		
Proposed estimate:	\$800	
54214 Books and Periodicals		
Proposed estimate:	\$200	
54301 Office supplies		
Proposed estimate:	\$2,000	
54601 Gasoline		
Proposed estimate:	\$4,000	
55420 Office equipment		
Maintenance and replacement	\$4,000	(3 PC replacements & 2 ipad replacements)
Clinic Supplies		
Vaccine & Ancillary Supplies	\$5,000	
55430 Equipment - Other		
Field Equipment:	\$900	
56302 Administrative Overhead		
Propose estimate:	\$35,075	(Sept 21 to Sept 22 -CPI, 3.5%)
This appropriation funds support service cost provided by the Town of Mansfield such as accounting, payroll, IT and personnel support.		
56312 Contingency	\$0	
58410 Capital Nonrecurring Fund	\$3,000	

Analysis of Service Fee Revenues

REVENUE PERFORMANCE	Actual																	Estimated	
	2012 - 13	2013-2014	2014-2015	2015-2016	2016-2017	2017-18	2018-2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	10/1/2021	11/10/2022	10/31/2023	Actuals 2023-24	Proposed 2024-2025		
40220 Septic Permits (New and repair permits)	28,455	31,845	31,655	31,285	34,400	43,880	51,145	49,133	61,170	60,822	55,770	47,880	15,060	23,940	19,685	41%	50,000	50,000	
40221 Well permits	12,505	13,600	15,535	14,345	16,985	12,925	12,955	10,690	22,395	12,875	14,250	12,090	3,875	5,375	5,250	43%	13,000	13,000	
40630 Health Inspection Services (Other inspections & services)	14,621	1,857	3,318	5,375	13,716	3,993	3,210	9,151	5,244	2,411	3,991	3,500	188	580	319	9%	3,500	3,500	
40636 Health Services - Soil testing (Test Homes & Perc Tests)	33,590	32,380	32,965	38,710	33,585	41,775	40,960	49,490	46,388	51,980	36,125	43,050	13,950	14,350	16,030	37%	41,000	41,000	
40637 Food Protection Service (License fees)	55,060	57,796	60,068	61,743	66,413	71,399	83,961	79,718	78,455	82,985	80,811	81,000	6,475	6,772	4,743	6%	82,000	82,000	
40638 B100a Review (Public health review)	24,790	26,005	24,610	29,225	30,040	27,470	29,445	33,690	38,175	26,810	29,460	20,710	6,160	10,355	9,450	46%	26,000	26,000	
40639 Engineered Plan Review	9,585	10,360	8,685	8,905	7,290	8,175	29,535	32,860	36,575	39,610	35,940	28,780	9,660	14,390	11,420	40%	32,000	32,000	
40645 Nonengineered Plan Review	10,575	13,500	12,870	14,205	15,820	18,565	60			220									
40646 Group Home / Daycare Insp.	1,135	1,200	1,190	1,255	1,230	1,470	1,210	1,430	880	1,650	770	1,200	330	330	440	37%	1,200	1,200	
40647 Subdivision Review	6,050	2,200	3,680	3,105	2,360	2,070	1,170	1,375	2640	1,375	1,375	1,500	-	875	250	17%	1,500	1,500	
40648 Food Plan Review	4,641	3,075	3,220	3,790	3,035	2,670	4,290	2,481	3,475	2,705	3,230	2,500	855	1,075	1,775	71%	3,000	3,000	
40890 Cosmetology (other)											6,575	5,500		5,125	150	3%	6,600	6,600	
Vaccine Administration												8,500			500	6%	500	5,000	
Total	201,007	193,818	197,796	212,943	224,874	234,392	257,941	270,008	295,397	283,453	268,297	256,210	55,553	83,167	70,012	27%	260,300	264,800	

Adopted Fee Schedule
FY 20/21

	Adopted FY 15/16	Adopted FY 16/17	Adopted FY 17/18	Adopted FY 18/19	Adopted FY 19/20	Adopted FY 20/21
Food Service Fees*						
Application Review**	\$85	\$90	\$95	\$95	\$95	\$95
Class I & II Plan Review	\$150	\$155	\$175	\$175	\$175	\$175
Class III & IV Plan Review	\$235	\$240	\$245	\$245	\$245	\$245
Class I License	\$120	\$125	\$125	\$125	\$125	\$135
Class II License	\$160	\$165	\$165	\$255	\$255	\$255
Class III License	\$240	\$245	\$255	\$355	\$355	\$355
Class IV License	\$330	\$340	\$355	\$380	\$380	\$380
Grocery Store > 10,000ft ² - Class II&III				\$420	\$420	\$420
Temporary Food Event Permit	\$55	\$55	\$60	\$65	\$65	\$65
Temporary Permit - samples only		\$30	\$30	\$30	\$30	\$30
Expedited Temp food permit application review***				\$20	\$20	\$20
Late License renewal (plus app fee)/operating without License				\$200	\$200	\$200
CFM Process Fee (No CFM in place)				\$50	\$50	\$50
Re-Inspection fee	\$65	\$70	\$85	\$120	\$120	\$120
2 nd Re-inspection fee	\$115	\$120	\$135	\$135	\$135	\$135
Subsurface Sewage Disposal						
Permit - New	\$175	\$185	\$200	\$205	\$205	\$220
Permit - Major Repair	\$170	\$175	\$185	\$185	\$185	\$190
Permit - Construction by owner occupant				\$275	\$275	\$275
Permit/inspection- Minor Repair	\$90	\$95	\$95	\$95	\$95	\$100
Permit - Design Flow >2000 GPD	\$330	\$350	\$350	\$350	\$350	\$350
Design Flow ≥ 7500 GPD/ DEP system Inspection	\$440	\$460	\$460	\$460	\$460	\$460
Plan Review (per plan)	\$120	\$125	\$125	\$125	\$125	\$130
Septic Tank/System Abandonment	\$60	\$60	\$60	\$60	\$60	\$60
Review plans revised more than once	\$35	\$40	\$40	\$40	\$40	\$40
Plan Review for Tank Replacement	\$55	\$60	\$60	\$60	\$60	\$60
Soil Testing						
Percolation (perc) Test	\$85	\$85	\$85	\$90	\$90	\$90
Deep Hole Test (fee includes 3 pits per site)	\$100	\$105	\$105	\$105	\$105	\$110
Each Additional Pit	\$30	\$30	\$30	\$30	\$30	\$30
Public Health & Subdivision Reviews						
Public Health Review (assessory structure/ lot line change)	\$50	\$50	\$50	\$50	\$50	\$50
Public Health Review (building addition/ change of use)	\$60	\$65	\$65	\$70	\$70	\$70
Subdivision Plan Review (per lot) (Fee includes review of one set of revisions)	\$115	\$120	\$125	\$125	\$125	\$125
Subdivision Plan Revisions Reviewed (per lot) (Fee is for each added set of revisions)	\$35	\$40	\$40	\$40	\$40	\$40
Miscellaneous						
Commercial Bank Mortgage Inspection/Report	\$110	\$115	\$115	\$115	\$115	\$115
Family Campground Inspection	\$110	\$110	\$110	\$130	\$130	\$130
Group Home/Daycare /Other Institution Inspection	\$90	\$95	\$105	\$110	\$110	\$110
Misc. Inspection/consultation fee per Sanitarian****	\$65/hr	\$65/hr	\$65/hr	\$80/hr	\$80/hr	\$80/hr
Mortgage Inspection/Report for FHA,VA	\$60	\$60	\$60	\$75	\$75	\$75
Pool Inspection	\$75	\$80	\$100	\$105	\$105	\$105
Private well Water Treatment Waste disposal plan review					\$50	\$50
Cosmotology Permit/Inspection - Independent contractor						\$25
Cosmotology Permit/Inspection - One or two chairs					\$80	\$100
Cosmotology Permit/Inspection - Three chairs or more					\$150	\$150
Well Permit	\$105	\$110	\$120	\$120	\$120	\$125
Farmers Market Food Vendor Seasonal License Categories						
Farmer Food Vendor License - Cold samples only	no fee	no fee	no fee	no fee		\$40
Farmer Food Vendor License - Low Risk Food Preparation	\$30	\$30	\$30	\$40		\$60
Non-farmer Food Vendor License - Cold samples only						
One market location	\$30	\$35	\$35	\$40	\$75	\$75
Multiple-market locations	\$45	\$50	\$50	\$60	\$90	\$90
Non-farmer Food Vendor License - Low Risk Food Preparation						
One market location	\$45	\$50	\$50	\$75	\$90	\$90
Multiple-market locations	\$65	\$70	\$70	\$85	\$120	\$120
Farmer & Non-farmer Food Vendor License - High Risk Food Preparation	\$210	\$220	\$220	\$220	\$220	\$220

* License application fees waived for non-profit and municipal entities. *Late fees and re-inspection fees still apply.*

All food service fees apply to public school food operations.

**This fee will be deducted against the total plan review fee

***Application of expedited review fee is subject to written policy established by the Director

****Application of this service fee is subject to written policy established by the Director.

TABLE A

FY23 EHHHD Fee Schedule with Average and Median Comparisons to Other Health Districts(1)

Service Categories(2)

	EHHHD Adopted FY2021	Four Contiguous Districts		Four Contiguous Districts		Eastern Ct Median	Eastern Ct Average	ALL CT HD Median	ALL CT HD Average	% Increase								
		Median	Average	Median	Average					5%	10%	15%	20%					
Food Protection(3)																		
Class I License	\$ 135	\$ 150	\$ 148	\$ 250	\$ 264	\$ 150	\$ 152	\$ 173	\$ 175	\$ 142	\$ 149	\$ 155	\$ 162	\$ 182	\$ 192	\$ 204	\$ 216	\$ 228
Class II License	\$ 255	\$ 250	\$ 264	\$ 330	\$ 373	\$ 250	\$ 244	\$ 275	\$ 292	\$ 268	\$ 281	\$ 293	\$ 306	\$ 320	\$ 333	\$ 346	\$ 359	\$ 372
Class III License	\$ 355	\$ 350	\$ 373	\$ 419	\$ 419	\$ 330	\$ 344	\$ 393	\$ 400	\$ 373	\$ 391	\$ 408	\$ 426	\$ 444	\$ 462	\$ 480	\$ 498	\$ 516
Class IV License	\$ 380	\$ 350	\$ 419	\$ 213	\$ 213	\$ 350	\$ 379	\$ 433	\$ 431	\$ 399	\$ 418	\$ 437	\$ 456	\$ 475	\$ 494	\$ 513	\$ 532	\$ 551
Temp event	\$ 65	\$ 140	\$ 213	NA	NA	\$ 140	\$ 59	\$ 70	\$ 72	\$ 68	\$ 45	\$ 75	\$ 78	\$ 81	\$ 84	\$ 87	\$ 90	\$ 93
Re-inspection	\$ 120	NA	NA	NA	NA	NA	NA	NA	NA	\$ 126	\$ 132	\$ 138	\$ 144	\$ 149	\$ 155	\$ 162	\$ 168	\$ 174
2nd re-inspection	\$ 135	NA	NA	NA	NA	NA	NA	NA	NA	\$ 142	\$ 149	\$ 155	\$ 162	\$ 168	\$ 174	\$ 180	\$ 186	\$ 192
Plan review - Class I	\$ 175	\$ 185	\$ 202	\$ 212	\$ 212	\$ 200	\$ 223	\$ 193	\$ 218	\$ 184	\$ 193	\$ 201	\$ 210	\$ 219	\$ 228	\$ 237	\$ 246	\$ 255
Plan review - Class II	\$ 175	\$ 185	\$ 202	\$ 212	\$ 212	\$ 200	\$ 223	\$ 193	\$ 218	\$ 184	\$ 193	\$ 201	\$ 210	\$ 219	\$ 228	\$ 237	\$ 246	\$ 255
Plan review - Class III	\$ 245	\$ 245	\$ 242	\$ 242	\$ 242	\$ 250	\$ 251	\$ 338	\$ 349	\$ 257	\$ 270	\$ 282	\$ 294	\$ 306	\$ 318	\$ 330	\$ 342	\$ 354
Plan review - Class IV	\$ 245	\$ 245	\$ 245	\$ 245	\$ 245	\$ 250	\$ 254	\$ 357	\$ 254	\$ 257	\$ 270	\$ 282	\$ 294	\$ 306	\$ 318	\$ 330	\$ 342	\$ 354
Subsurface Sewage Disposal																		
Permit - new	\$ 220	\$ 220	\$ 224	\$ 180	\$ 180	\$ 160	\$ 171	\$ 200	\$ 192	\$ 231	\$ 242	\$ 253	\$ 264	\$ 275	\$ 286	\$ 297	\$ 308	\$ 319
Permit - Major repair	\$ 190	\$ 185	\$ 193	\$ 105	\$ 105	\$ 100	\$ 104	\$ 125	\$ 132	\$ 200	\$ 209	\$ 219	\$ 228	\$ 237	\$ 246	\$ 255	\$ 264	\$ 273
Permit - Minor repair	\$ 100	\$ 100	\$ 105	NA	NA	NA	NA	\$ 125	\$ 132	\$ 105	\$ 110	\$ 115	\$ 120	\$ 125	\$ 130	\$ 135	\$ 140	\$ 145
Permit - Design flow >2000GPD	\$ 350	\$ 350	\$ 350	NA	NA	NA	NA	\$ 368	\$ 365	\$ 368	\$ 365	\$ 403	\$ 420	\$ 437	\$ 454	\$ 471	\$ 488	\$ 505
Percolation Test(4)																		
Deep Hole Test	\$ 200	\$ 220	\$ 180	\$ 48	\$ 48	\$ 40	\$ 48	\$ 75	\$ 79	\$ 210	\$ 220	\$ 230	\$ 240	\$ 250	\$ 260	\$ 270	\$ 280	\$ 290
each additional pit	\$ 30	\$ 40	\$ 48	\$ 116	\$ 116	\$ 125	\$ 119	\$ 125	\$ 133	\$ 32	\$ 33	\$ 35	\$ 36	\$ 37	\$ 38	\$ 39	\$ 40	\$ 41
Subdivision Plan Review (per lot)	\$ 125	\$ 100	\$ 116	NA	NA	NA	NA	\$ 125	\$ 133	\$ 131	\$ 138	\$ 144	\$ 150	\$ 156	\$ 162	\$ 168	\$ 174	\$ 180
Subdivision Plan Revisions Reviewed (per lot)	\$ 40	\$ 125	\$ 116	NA	NA	NA	NA	\$ 50	\$ 52	\$ 42	\$ 44	\$ 46	\$ 48	\$ 50	\$ 52	\$ 54	\$ 56	\$ 58
Plan review (per plan)	\$ 130	\$ 65	\$ 144	NA	NA	NA	NA	\$ 143	\$ 213	\$ 137	\$ 143	\$ 150	\$ 156	\$ 162	\$ 168	\$ 174	\$ 180	\$ 186
Review plan revisions	\$ 40	\$ 145	NA	NA	NA	NA	NA	\$ 50	\$ 69	\$ 42	\$ 44	\$ 46	\$ 48	\$ 50	\$ 52	\$ 54	\$ 56	\$ 58
Plan review for minor repair	\$ 60	NA	NA	NA	NA	NA	NA	\$ 63	\$ 72	\$ 63	\$ 66	\$ 69	\$ 72	\$ 75	\$ 78	\$ 81	\$ 84	\$ 87
B100a - assessor structure	\$ 50	\$ 50	\$ 60	\$ 60	\$ 60	\$ 50	\$ 64	\$ 55	\$ 76	\$ 53	\$ 55	\$ 58	\$ 60	\$ 62	\$ 64	\$ 66	\$ 68	\$ 70
B100a - addition/use change	\$ 70	\$ 70	\$ 64	\$ 64	\$ 64	\$ 70	\$ 67	\$ 78	\$ 96	\$ 74	\$ 77	\$ 81	\$ 84	\$ 88	\$ 92	\$ 96	\$ 100	\$ 104
Septic tank/system abandonment inspection	\$ 60	NA	NA	NA	NA	NA	NA	NA	NA	\$ 63	\$ 65	\$ 69	\$ 72	\$ 75	\$ 78	\$ 81	\$ 84	\$ 87
Misc																		
Well Permit	\$ 125	\$ 130	\$ 133	\$ 125	\$ 124	\$ 124	\$ 124	\$ 140	\$ 138	\$ 131	\$ 138	\$ 144	\$ 150	\$ 156	\$ 162	\$ 168	\$ 174	\$ 180
Mortgage Inspection/letter for FHA, VA	\$ 75	NA	NA	NA	NA	NA	NA	NA	NA	\$ 79	\$ 83	\$ 86	\$ 90	\$ 94	\$ 98	\$ 102	\$ 106	\$ 110
Commercial Bank Mortgage Inspection/letter	\$ 115	NA	NA	NA	NA	NA	NA	NA	NA	\$ 121	\$ 127	\$ 132	\$ 138	\$ 144	\$ 150	\$ 156	\$ 162	\$ 168
Group Home Inspection	\$ 110	\$ 105	\$ 115	\$ 100	\$ 110	\$ 100	\$ 110	\$ 100	\$ 94	\$ 116	\$ 121	\$ 127	\$ 132	\$ 138	\$ 144	\$ 150	\$ 156	\$ 162
Daycare Inspection	\$ 110	\$ 108	\$ 116	\$ 108	\$ 114	\$ 108	\$ 114	\$ 150	\$ 140	\$ 116	\$ 121	\$ 127	\$ 132	\$ 138	\$ 144	\$ 150	\$ 156	\$ 162
Lead inspection per inspector per hour	\$ 65	NA	NA	NA	NA	NA	NA	NA	NA	\$ 68	\$ 72	\$ 75	\$ 78	\$ 81	\$ 84	\$ 87	\$ 90	\$ 93
Family Camp ground Inspection	\$ 130	\$ 135	\$ 146	\$ 133	\$ 138	\$ 133	\$ 138	\$ 133	\$ 135	\$ 137	\$ 143	\$ 150	\$ 156	\$ 162	\$ 168	\$ 174	\$ 180	\$ 186
Pool Registration/Inspection	\$ 105	\$ 110	\$ 124	\$ 105	\$ 117	\$ 105	\$ 117	\$ 155	\$ 174	\$ 110	\$ 116	\$ 121	\$ 126	\$ 132	\$ 138	\$ 144	\$ 150	\$ 156
cosmetology inspection - small	\$ 80	NA	NA	NA	NA	NA	NA	NA	NA	\$ 84	\$ 88	\$ 92	\$ 96	\$ 100	\$ 104	\$ 108	\$ 112	\$ 116
cosmetology inspection - large	\$ 150	NA	NA	NA	NA	NA	NA	NA	NA	\$ 158	\$ 165	\$ 173	\$ 180	\$ 188	\$ 196	\$ 204	\$ 212	\$ 220
Fee total for single lot development(5)	\$ 675	\$ 695	\$ 671	\$ 615	\$ 646	\$ 615	\$ 646	\$ 808	\$ 788									
FY23 Health District Per Capita Rate	\$ 5.81	\$ 7.26	\$ 8.06	\$ 7.59	\$ 8.47	\$ 8.10	\$ 8.47	\$ 8.10	\$ 9.91									

(1) Data obtained from attached documents titled, " Food Protection Program Fee Survey for All Connecticut Health Districts FY 2023*", and "Survey of Fees Selected Services FY22/23 - All Connecticut Health Districts".
 (2) Categories in **bold italics** are high volume, high revenue generating service areas.
 (3) Many Health Districts use a range of fees based on class and seating capacity.
 (4) Most Health Districts use a single fee that includes both a perc and deep hole testing.
 (5) Combine cost of well, soil testing, permit, plan review, and subdivision fees.

**Eastern Highlands Health District
Town Contribution, CPI, Per Capita Expenditure, State Per Capita Grant - Comparisons**

Fiscal Year	Town Contribution Increases		Town Contribution		Adopted Expenditures	State grant allocation per capita (\$)	
	Proposed %	Adopted % (or amended)	CPI (1)	Per Capita (\$)	Per Capita (4)	Pop. < 5000	Pop. > 5000
1999	NA	NA	2.2	3.51	6.86	1.78	1.52
2000	2.85	0	3.4	3.51	6.93	1.78	1.52
2001	3.1	1	2.8	3.54	7.31	2.09	1.79
2002	1	1	1.6	3.58	9.42	2.32	1.99
2003	0	0	2.3	3.58	8.67	2.32	1.99
2004	3	3	2.7	3.69	8.74	1.96	1.68
2005	3	0	3.4	3.69	8.55	1.95	1.66
2006	6.77	6.77	3.2	3.94	8.91	1.95	1.66
2007	6.6	2.9	2.9	4.06	8.73	1.95	1.66
2008	3.08	0.62	3.8	4.08	8.87	1.95	1.66
2009	5.15	5.15	-0.4	4.29	9.35	2.43	2.08
2010	5.1	5.1	1.6	4.51	9.85	2.43	2.08
2011	0	0	3.2	4.51	9.09	1.85	1.85
2012	0	0	2.1	4.51	8.99	1.85	1.85
2013	1.9	0	1.5	4.51	8.85	1.85	1.85
2014	2	2	1.6	4.6	8.67	1.85	1.85
2015	4.9	4.9	0.1	4.83	8.83	1.85	1.85
2016	3.8	3.8	1.3	5.01	9.46	1.85	1.85
2017	3.8	4	2.1	5.22	9.77	1.76	1.76
2018	1.5	1.5	2.4	5.3	10.2	1.64	1.64
2019	0.3	0.3	1.8	5.31	10.1	1.85	1.85
2020	2	2	1.2	5.42	10.1	1.65	1.65
2021	6	4.9	4.7	5.68	10.4	1.66	1.66
2022	3.6	0	8.0	5.68	11.8	2.6	2.6
2023	2.9	0	3.5	5.68	11.7	2.6	2.6
2024	3.25	2.23		5.81	12.3	2.6	2.6
Total % change (3)			82	65	79	45	71

(1) Each number represents the percentage change in calendar year for "All Urban Consumers", with the exception of 2023 is based on the change from 2022 third quarter to 2023 third quarter (source: Federal Reserve bank of Minnea

(3) Total percentage increase from 1999 to 2024.

(4) Figures do not include other state, federal grants, nor contracted services.

EASTERN HIGHLANDS HEALTH DISTRICT
 CAPITAL NONRECURRING FUND - FUND 635
 ESTIMATED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE

Roll Forward FY 2024/25

	Actual 19/20	Actual 20/21	Actual 21/22	Actual 22/23	Adopted 23/24	Proposed 24/25	Projected 25/26	Projected 26/27	Projected 27/28	Projected 28/29	Projected 29/30
Revenues:											
Transfer In - General Fund											
Equity Fund Transfer	3,000	3,000		3,000	3,000	3,000	5,000	9,000	12,000	15,000	18,000
Surplus Vehicle proceeds			5,200	6,250	5,000	5,000	5,000	5,000	5,000		5,000
Total Revenues	3,000	3,000	5,200	134,250	133,000	8,000	5,000	14,000	17,000	15,000	23,000
Expenditures by Project:											
Automobiles											
Computer/Office Equipment				24,035	29,000	29,000		27,000	27,000		29,000
Vaccine Refrigerator	11,800										
Strategic Planning Priorities:											
IT Infrastructure Upgrade & CHA/CHIP				1,068	8,000	10,000	10,000				
IT Infrastructure Upgrade (Food Inspection Tracking)						15,000	10,000				
Websites											
Office Reorganizing Project					50,000		100,000				
Digitizing records											
Total Expenditures	11,800		1,068	24,035	87,000	54,000	120,000	37,000	37,000	10,000	29,000
Excess/(Deficiency) of Revenues over Expenditures	(8,800)	3,000	4,132	110,215	46,000	(46,000)	(115,000)	(23,000)	(20,000)	5,000	(6,000)
Fund Balance, July 1	131,780	122,980	125,980	130,112	240,327	286,327	240,327	125,327	102,327	82,327	87,327
Fund Balance, June 30	\$122,980	\$125,980	\$130,112	\$240,327	\$286,327	\$240,327	\$125,327	\$102,327	\$82,327	\$87,327	\$81,327

EASTERN HIGHLANDS HEALTH DISTRICT
OTHER OPERATING - FUND 636
ESTIMATED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

Roll Forward FY 2024/25

	Actual 15/16	Actual 16/17	Actual 17/18	Actual 18/19	Actual 19/20	Actual 20/21	Actual 21/22	Actual 22/23	Estimated 23/24	Projected 24/25
Revenues:										
State Support - Preventive Health Block										
State Support - Bioterrorism Response-Base	58,908	58,569	55,456	56,011	54,478	54,478	54,111	23,950	52,250	30,000
State Support - Crisis COVID					17,291	12,303				52,250
State Support - CRF Proceeds from Town of Mansfield					104,878	104,878				
State Support- Policy/Environ. Change for Chronic Disease	17,024	4,386	13,604		11,288	1,845	14,990	24,901		
State Support - ELC						101,316				
State Support - ELC 2										
State Support - ELC BP-2										
Local Support - Be Well Program Mansfield	55,741	56,707	61,064	40,946		18,881	183,562	148,691	195,536	
Local Support - Be Well Program Tolland	7,903	6,886	7,579	8,307	7,911	7,833	7,970	80,728		
Cooperative Grant - CT Chapter of American Planning	72,969							7,827	7,500	7,500
State Support - Lead Poisoning	5,428	7,817								8,400
Cooperative Grant - ACHIEVE	228	3,451	5,000	1,709	441	5,000		3,782	2,000	4,200
Cooperative Grant - CRI Cities Readiness Initiatives	5,622	378								2,000
MRC Capacity Building Award	2,479									
MRC Region 4	8,598	58		2,344	1,470	6,844	4,525	399		
HHP/MRC					13,500	13,500				
Hospital Preparedness Program							12,003			
Public Health Emergency Response							51,711	52,250		
IOSPLL										5,700
Workforce Development										5,000
Immunization Grant									58,000	139,215
Community Based Wellness Service										
<hr/>										
	234,902	153,500	147,956	130,997	110,467	334,632	278,872	318,578	353,336	245,165
<hr/>										
Expenditures by Project:										
Salaries & Benefits	170,608	132,149	114,068	79,908	67,385	269,490	233,899	294,910	215,535	149,551
Professional & Technical Services	28,538	8,981	6,540	1,310	1,105	47,715	200	6,660	3,533	2,452
Other Purchased Services & Supplies	35,756	12,070	27,348	49,779	41,977	17,427	44,773	17,008	134,268	93,163
Equipment		300								
Total Expenditures	234,902	153,500	147,956	130,997	110,467	334,632	278,872	318,578	353,336	245,165

**EASTERN HIGHLANDS HEALTH DISTRICT
FUND BALANCE ANALYSIS**

FY 2019/20 - Projected FY 2029/30

	Actual	Actual	Actual	Actual	Amended	Estimated	Proposed	Projected	Projected	Projected	Projected	Projected	Projected
	19/20	20/21	21/22	22/23	23/24	23/24	24/25	25/26	26/27	27/28	28/29	29/30	
General Fund													
Operating Expenditures	778,994	774,372	881,437	874,253	991,949	991,949	1,010,076	1,030,018	1,052,464	1,074,270	1,096,444	1,118,993	
Grant Deduction	63,084	156,240	88,105	108,356	63,088	63,088	71,369	71,369	63,088	63,088	63,088	63,088	
Total Expenditures	842,078	930,612	969,542	982,609	1,055,037	1,055,037	1,081,445	1,101,387	1,115,552	1,137,358	1,159,532	1,182,081	
Fund Balance	495,338	610,153	675,309	727,373	572,248	572,248	508,842	445,304	379,667	313,118	245,855	178,082	
FB as a % of Total Expenditures	58.82%	65.56%	69.65%	74.02%	54.24%	54.24%	47.05%	40.43%	34.03%	27.53%	21.20%	15.07%	
Capital Non-Recurring Fund													
Total Expenditures	11,800	-	1,068	24,035	87,000	87,000	54,000	120,000	37,000	37,000	10,000	29,000	
Fund Balance	122,980	125,980	130,112	240,327	286,327	286,327	240,327	125,327	102,327	82,327	87,327	81,327	
All Funds													
Total Expenditures	853,878	930,612	970,610	1,006,644	1,142,037	1,142,037	1,135,445	1,221,387	1,152,552	1,174,358	1,169,532	1,211,081	
Fund Balance	618,318	736,133	805,421	967,700	858,575	858,575	749,169	570,632	481,994	395,445	333,182	259,409	
FB as a % of Total Expenditures	72.41%	79.10%	82.98%	96.13%	75.18%	75.18%	65.98%	46.72%	41.82%	33.67%	28.49%	21.42%	
Service Fees & State Grant Revenue	404,436	431,651	491,560	474,798	463,420	463,420	472,010	479,954	488,136	496,564	505,245	514,186	
Target Fund Balance - 50% of Service Fees & State Grant Revenue	202,218	215,826	245,780	237,399	231,710	231,710	236,005	239,977	244,068	248,282	252,622	257,093	
General Fund - Fund Balance Variance	495,338	610,153	675,309	727,373	572,248	572,248	508,842	445,304	379,667	313,118	245,855	178,082	
	293,120	394,327	429,529	489,974	340,538	340,538	272,837	205,327	135,599	64,836	(6,767)	(79,011)	



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

Board of Directors
Eastern Highlands Health District
Mansfield, Connecticut

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Eastern Highlands Health District, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Eastern Highlands Health District's basic financial statements, and have issued our report thereon dated December 15, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

Board of Directors
Eastern Highlands Health District

Report on Compliance and Other Matters

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

Purpose of This Report

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

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

West Hartford, Connecticut
December 15, 2023



Board of Directors
Eastern Highlands Health District
Mansfield, Connecticut

We have audited the financial statements of the governmental activities and each major fund of Eastern Highlands Health District as of and for the year ended June 30, 2023, and have issued our report thereon dated December 15, 2023. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit in our engagement agreement dated May 11, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Eastern Highlands Health District are described in Note 1 to the financial statements.

As described in Note 1, Eastern Highlands Health District changed accounting policies related to leases by adopting Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription Based Information Technology Arrangements*, effective July 1, 2022.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Management's estimate of the net other post-employment benefit (OPEB) liability is based on an actuarial valuation utilizing various assumptions and estimates approved by management.
- Management's estimate of useful lives of governmental-activities capital assets, which is used in computing depreciation in the government-wide financial statements.

We evaluated the key factors and assumptions used to develop the above estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

Significant unusual transactions

We identified no significant unusual transactions.

Difficulties encountered in performing the audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

Corrected misstatements

None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with management

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report.

Management representations

We have requested certain representations from management that are included in the management representation letter dated December 15, 2023.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

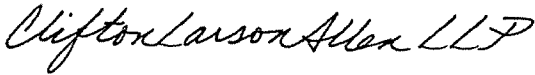
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

Required supplementary information

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

* * *

This communication is intended solely for the information and use of the board of directors and management of Eastern Highlands Health District and is not intended to be, and should not be, used by anyone other than these specified parties.



CliftonLarsonAllen LLP

West Hartford, Connecticut
December 15, 2023

EASTERN HIGHLANDS HEALTH DISTRICT

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2023



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**EASTERN HIGHLANDS HEALTH DISTRICT
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INDEPENDENT AUDITORS' REPORT

Board of Directors
Eastern Highlands Health District
Mansfield, Connecticut

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Eastern Highlands Health District, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Eastern Highlands Health District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Eastern Highlands Health District, as of June 30, 2023, the respective changes in financial position and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter

During fiscal year ended June 30, 2023, the Eastern Highlands Health District adopted GASB Statement No. 96, *Subscription Based Information Technology Arrangements*. The guidance requires the recognition of a Subscription Based Information Technology Arrangement asset and corresponding liability. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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


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

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2023, on our consideration of Eastern Highlands Health District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Eastern Highlands Health District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Eastern Highlands Health District's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

West Hartford, Connecticut
December 15, 2023



Eastern Highlands Health District

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MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2023

Management of the Eastern Highlands Health District (the District) offers readers of these financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2023.

Financial Highlights

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year by \$893,911 (*net position*). Of this amount, \$760,887 (*unrestricted net position*) may be used to meet the District's ongoing obligations to creditors.
- The District's total net position increased by \$50,200. The increase in net position is primarily due to the District's governmental funds loss of \$58,335, offset by a net increase in capital assets of \$12,758, recognition of non-current grant receivables in the amount of \$71,142 and that an increase in subscription based information technology debt of \$20,356.
- As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$747,085, a decrease of \$58,335 in comparison with the prior year. Of combined fund balances, \$530,640 is *available for spending* at the District's discretion (*unassigned fund balance*).
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$601,782 or 60.2% of total General Fund expenditures and transfers out.

Overview of the Basic Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements.

Government-Wide Financial Statements - The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

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

The *statement of activities* presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

Fund Financial Statements - A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District are governmental funds.

Governmental Funds - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

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

The District maintains three governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Health Grants Fund and Capital Projects Fund, all of which are considered to be major funds.

The General Fund is the general operating fund of the District and operates under a budget. Annually, the budget is voted upon by District Board Members. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.

Notes to the Basic Financial Statements - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a district's financial position. In the case of District, assets exceeded liabilities by \$893,911 at the close of the most recent fiscal year.

Of the net position, \$133,024 reflects the District's investment in capital assets (e.g., office equipment and vehicles). These assets are not available for future spending.

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

**EASTERN HIGHLANDS HEALTH DISTRICT
NET POSITION
JUNE 30, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
Current and other assets	\$ 886,303	\$ 965,236
Capital assets, net of accumulated depreciation and amortization	133,024	99,910
Total assets	<u>1,019,327</u>	<u>1,065,146</u>
Deferred outflows of resources	814	840
Long-term liabilities outstanding	53,015	54,982
Other liabilities	68,076	159,816
Total liabilities	<u>121,091</u>	<u>214,798</u>
Deferred inflows of resources	5,139	7,477
Net Position:		
Investment in Capital Assets	133,024	99,910
Unrestricted	<u>760,887</u>	<u>743,801</u>
Total Net Position	<u>\$ 893,911</u>	<u>\$ 843,711</u>

At the end of the current fiscal year, the District is able to report positive balances in both of the categories of net position.

Governmental Activities - The District's net position increased by \$50,200 during the current fiscal year. The District had loss in their governmental funds of \$58,335 based on current year operations. This loss was offset by a net increase in capital assets of \$12,758, recognition of non-current grant receivables in the amount of \$71,142 and that an increase in subscription based information technology debt of \$20,356.

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

**EASTERN HIGHLANDS HEALTH DISTRICT
CHANGE IN NET POSITION
FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

	<u>2023</u>	<u>2022</u>
Revenues:		
Program revenues:		
Charges for services	\$ 212,155	\$ 222,950
Operating grants and contributions	517,250	448,186
General revenues:		
Assessment to member towns	451,521	464,475
Sale of assets	9,250	5,200
Total revenues	<u>1,190,176</u>	<u>1,140,811</u>
Expenses:		
Health services	<u>1,139,976</u>	<u>1,085,080</u>
Change in net position	50,200	55,731
Net position - July 1	<u>843,711</u>	<u>787,980</u>
Net Position - June 30	<u>\$ 893,911</u>	<u>\$ 843,711</u>

- Charges for services decreased from the prior year by \$10,795 or 4.8%, primarily due to a decrease in septic permits (\$11,872).
- Operating grants and contributions increased by \$69,064, primarily due to the receipt of following grants:
 - ELC1-BP2 Enhancing Detection Grant for \$229,418
 - Public Health Emergency Response for \$52,250
 - State Grant in Aid for \$208,107
- Assessment to member towns showed a decrease of \$12,954.
- Health services expenditures increased by \$54,896, primarily due to the increased amount of grants received by the District.

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

Financial Analysis of the District's Funds

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

Governmental Funds

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

As of the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$747,085, a decrease of \$58,335 in comparison with the prior year. Of the ending fund balances, \$530,640 constitutes unassigned fund balance, which is available for spending at the District's discretion.

The General Fund is the operating fund of the District. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$601,782.

The fund balance of the District's General Fund decreased by \$73,526 during the current fiscal year. The key factors in this decrease is the transfer to the Capital Projects fund of \$128,000 offset by excess revenues received of \$15,817 and budgetary expenditure savings of \$53,017.

The Capital Projects Fund has a total fund balance of \$216,445, all of which is restricted for capital projects. Capital outlay was \$47,917 during the fiscal year due to the purchase of a new vehicle. This purchase was offset by a transfer in from the General Fund for future capital purposes.

General Fund Budgetary Highlights

During the year, expenditures were less than budgetary estimates by \$53,017. The key factors are a reduction in salary and benefit costs of \$68,450 primarily due to unfilled vacancies and grant funding. This was offset by an increase in professional services and audit fees.

Of the budgeted use of fund balance of \$17,360, \$73,526 was actually spent based on the transfer of \$128,000 to the Capital Projects Fund.

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

Capital Assets

Capital Assets - The District's investment in capital assets for its governmental activities as of June 30, 2023 amounts to \$133,024 (net of accumulated depreciation/amortization). This investment in capital assets includes office equipment and vehicles and subscription based information technology. Depreciation and Amortization expense was \$36,637 for the year. Vehicle asset disposals this year were \$212, net. There were three asset acquisition: a computer, and two vehicles.

**EASTERN HIGHLANDS HEALTH DISTRICT CAPITAL ASSETS
(NET OF DEPRECIATION/AMORTIZATION)**

	<u>2023</u>	<u>2022</u>
Office equipment	\$ 70,243	\$ 78,123
Vehicles	59,873	21,787
Subscription Based Information Technology	<u>2,908</u>	<u>20,356</u>
Total	<u>\$ 133,024</u>	<u>\$ 120,266</u>

Economic Factors and Next Year's Budgets and Rates

The facilities and offices of the District are located east of Hartford, Connecticut. The District is one of 20 local health districts in the state of Connecticut. Established on June 6, 1997, it now serves the towns of Andover, Ashford, Bolton, Chaplin, Columbia, Coventry, Scotland, Tolland, Willington and Mansfield, with a total district population of 79,423. The main District office is located in the town of Mansfield.

The budget for fiscal year 2024 was passed by its Board of Directors on December 14, 2023 for \$1,010,076. We anticipate being able to operate according to the Board's Adopted Budget for fiscal year 22/23.

Requests for Information

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Amanda L. Backhaus, Director of Finance, Town of Mansfield, 4 South Eagleville Road, Mansfield, CT 06268.

**EASTERN HIGHLANDS HEALTH DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2023**

	Governmental Activities
ASSETS	
CURRENT ASSETS	
Cash and Cash Equivalents	\$ 814,276
Accounts Receivable	72,027
Total Current Assets	886,303
NONCURRENT ASSETS	
Capital Assets Being Depreciated (Net of Accumulated Depreciation):	
Office Equipment	70,243
Vehicles	59,873
Subscription Based Information Technology Assets (Net of Accumulated Amortization)	2,908
Total Noncurrent Assets	133,024
Total Assets	1,019,327
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Outflows of Resources Related to OPEB	814
Total Deferred Outflows of Resources and Assets	\$ 1,020,141
LIABILITIES	
CURRENT LIABILITIES	
Accounts Payable	\$ 1,252
Accrued Liabilities	52,902
Unearned Revenue	13,922
Compensated Absences, Due Within One Year	8,270
Total Current Liabilities	76,346
NONCURRENT LIABILITIES	
Compensated Absences, Due in More Than One Year	33,082
Total OPEB Liability	11,663
Total Noncurrent Liabilities	44,745
Total Liabilities	121,091
DEFERRED INFLOWS OF RESOURCES	
Deferred Inflows of Resources Related to OPEB	5,139
NET POSITION	
Investment in Capital Assets	133,024
Unrestricted	760,887
Total Net Position	893,911
Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 1,020,141

See accompanying Notes to Financial Statements.

**EASTERN HIGHLANDS HEALTH DISTRICT
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023**

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		Net Revenues (Expenses) and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Total Governmental Activities
Governmental Activities:				
Health Services	\$ 1,139,976	\$ 212,155	\$ 517,250	\$ (410,571)
Total Governmental Activities	\$ 1,139,976	\$ 212,155	\$ 517,250	
GENERAL REVENUES				
Assessment to Member Towns				451,521
Sale of Assets				9,250
Total General Revenues				460,771
CHANGE IN NET POSITION				
Net Position - Beginning of Year				843,711
NET POSITION - END OF YEAR				
				\$ 893,911

See accompanying Notes to Financial Statements.

EASTERN HIGHLANDS HEALTH DISTRICT
BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2023

	Major Funds			Total Governmental Funds
	General	Health Grants	Capital Projects	
ASSETS				
Cash and Cash Equivalents	\$ 597,831	\$ -	\$ 216,445	\$ 814,276
Due from Other Funds	55,912	-	-	55,912
Accounts Receivable	885	71,142	-	72,027
Total Assets	<u>\$ 654,628</u>	<u>\$ 71,142</u>	<u>\$ 216,445</u>	<u>\$ 942,215</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts and Other Payables	\$ 1,252	\$ -	\$ -	\$ 1,252
Accrued Liabilities	51,594	1,308	-	52,902
Due to Other Funds	-	55,912	-	55,912
Unearned Revenue	-	13,922	-	13,922
Total Liabilities	<u>52,846</u>	<u>71,142</u>	<u>-</u>	<u>123,988</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue - Grants	-	71,142	-	71,142
FUND BALANCES				
Committed	-	-	216,445	216,445
Unassigned	601,782	(71,142)	-	530,640
Total Fund Balances	<u>601,782</u>	<u>(71,142)</u>	<u>216,445</u>	<u>747,085</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 654,628</u>	<u>\$ 71,142</u>	<u>\$ 216,445</u>	<u>\$ 942,215</u>

See accompanying Notes to Financial Statements.

EASTERN HIGHLANDS HEALTH DISTRICT
BALANCE SHEET – GOVERNMENTAL FUNDS (CONTINUED)
JUNE 30, 2023

Fund Balances - Total Governmental Funds \$ 747,085

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:

Governmental Capital Assets	\$ 328,368	
Less: Accumulated Depreciation and Amortization	<u>(195,344)</u>	
Net Capital Assets		133,024

Other long-term assets are not available to pay for current-period expenditures and, therefore, are not recorded in the funds:

Deferred outflows of resources related to OPEB		814
Grant Receivables Greater than 60 Days		71,142

Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds:

Compensated Absences		(41,352)
Deferred Inflows of Resources Related to OPEB		(5,139)
Total OPEB Liability		<u>(11,663)</u>

Net Position of Governmental Activities		<u>\$ 893,911</u>
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**EASTERN HIGHLANDS HEALTH DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES –
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2023**

	Major Funds			Total Governmental Funds
	General	Health Grants	Capital Projects	
REVENUES				
Member Town Contributions	\$ 451,521	\$ 8,226	\$ -	\$ 459,747
Intergovernmental	206,500	239,209	-	445,709
Septic Permits	55,770	-	-	55,770
Well Permits	14,250	-	-	14,250
B100a Building Permit Review	29,460	-	-	29,460
Soil Testing Service	36,125	-	-	36,125
Engineered Plan Review	35,940	-	-	35,940
Food Protection Service	80,811	-	-	80,811
Other Health Services	3,992	-	-	3,992
Cosmetology Inspections	6,575	-	-	6,575
Group Home/Daycare Inspection	770	-	-	770
Subdivision Review	1,375	-	-	1,375
Food Plan Review	3,230	-	-	3,230
Sales of Assets	-	-	6,250	6,250
Total Revenues	<u>926,319</u>	<u>247,435</u>	<u>6,250</u>	<u>1,180,004</u>
EXPENDITURES				
Current:				
Payroll and Benefits	744,293	268,584	-	1,012,877
Other Purchased Services	85,270	6,960	-	92,230
Liability Insurance	14,001	-	-	14,001
Supplies and Services	11,661	15,390	-	27,051
Repairs and Maintenance	6,157	-	-	6,157
Other	10,463	27,643	-	38,106
Capital Outlay	-	-	47,917	47,917
Total Expenditures	<u>871,845</u>	<u>318,577</u>	<u>47,917</u>	<u>1,238,339</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>54,474</u>	<u>(71,142)</u>	<u>(41,667)</u>	<u>(58,335)</u>
OTHER FINANCIAL SOURCES (USES)				
Transfers In	-	-	128,000	128,000
Transfers Out	(128,000)	-	-	(128,000)
Total Other Financing Sources (Uses)	<u>(128,000)</u>	<u>-</u>	<u>128,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(73,526)	(71,142)	86,333	(58,335)
Fund Balance - Beginning of Year	<u>675,308</u>	<u>-</u>	<u>130,112</u>	<u>805,420</u>
FUND BALANCE - END OF YEAR	<u>\$ 601,782</u>	<u>\$ (71,142)</u>	<u>\$ 216,445</u>	<u>\$ 747,085</u>

See accompanying Notes to Financial Statements.

**EASTERN HIGHLANDS HEALTH DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES –
GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Net Change in Fund Balances - Total Governmental Funds \$ (58,335)

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period:

Capital Outlay	49,607
Depreciation and Amortization Expense	(36,637)
Loss on Disposal of Capital Assets	(212)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:

Change in deferred outflows of resources related to OPEB	(26)
Grant Receivables Greater than 60 Days	71,142

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are amortized and deferred in the statement of activities. The details of these differences in the treatment of long-term debt and related items are as follows:

Subscription Based Information Technology Payments	20,356
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:

Compensated Absences	3,329
Change in Deferred Inflows of Resources Related to OPEB	2,338
Change in Total OPEB Liability	<u>(1,362)</u>

Change in Net Position of Governmental Activities	<u><u>\$ 50,200</u></u>
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EASTERN HIGHLANDS HEALTH DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES –
BUDGET AND ACTUAL – GENERAL FUND
YEAR ENDED JUNE 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget
REVENUES				
Member Town Contributions	\$ 464,620	\$ 451,502	\$ 451,521	\$ 19
Intergovernmental	206,500	206,500	206,500	-
Septic Permits	48,950	48,950	55,770	6,820
Well Permits	12,590	12,590	14,250	1,660
B100a Building Permit Review	18,480	18,480	29,460	10,980
Soil Testing Service	48,830	48,830	36,125	(12,705)
Engineered Plan Review	28,150	28,150	35,940	7,790
Food Protection Service	80,000	80,000	80,811	811
Group Home/Daycare Inspection	1,200	1,200	770	(430)
Subdivision Review	1,500	1,500	1,375	(125)
Food Plan Review	2,500	2,500	3,230	730
Other Health Services	3,500	3,500	3,992	492
Cosmetology Inspections	6,800	6,800	6,575	(225)
Total Revenues	923,620	910,502	926,319	15,817
EXPENDITURES				
Current:				
Regular Salaries - Nonunion	585,221	585,221	538,371	(46,850)
Social Security	40,560	40,560	48,472	7,912
Workers' Compensation	11,000	11,000	9,306	(1,694)
Unemployment Compensation	-	-	-	-
Medicare	9,485	9,485	11,336	1,851
Salary Related Benefits	-	-	(21,600)	(21,600)
ICMA	33,354	33,354	33,101	(253)
Life Insurance	2,830	2,830	2,334	(496)
Medical Insurance	156,610	122,275	122,275	-
Long-Term Disability Insurance	697	697	698	1
RHS Contribution	2,400	2,400	2,486	86
Dues and Subscriptions	2,100	2,100	1,707	(393)
Training	3,500	3,500	1,151	(2,349)
Mileage Reimbursement	600	600	50	(550)
Vehicle Allowance	5,400	5,400	5,399	(1)
Professional and Technical	7,845	7,845	19,413	11,568
Legal	3,000	3,000	760	(2,240)
Audit Expense	6,900	6,900	7,500	600
Vehicle Repair and Maintenance	2,500	2,500	5,482	2,982
General Liability	14,800	14,800	14,001	(799)
Advertising	1,000	1,000	498	(502)
Printing and Binding	1,150	1,150	1,539	389

See accompanying Notes to Financial Statements.

**EASTERN HIGHLANDS HEALTH DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES –
BUDGET AND ACTUAL – GENERAL FUND (CONTINUED)
YEAR ENDED JUNE 30, 2023**

	Original Budget	Final Budget	Actual	Variance with Final Budget
EXPENDITURES (CONTINUED)				
Postage	\$ 1,500	\$ 1,500	\$ 1,539	\$ 39
Copier Maintenance Fees	1,000	1,000	675	(325)
Contracted Services	20,475	20,475	20,475	-
Voice Communications	4,850	4,850	4,602	(248)
Instructional Supplies	800	800	300	(500)
Books and Periodicals	200	200	-	(200)
Supplies	2,000	2,000	1,735	(265)
Gasoline	2,500	2,500	3,845	1,345
Office Equipment	3,000	3,000	2,205	(795)
Equipment - Other	600	600	870	270
Administrative Overhead	31,320	31,320	31,320	-
Total Expenditures	<u>959,197</u>	<u>924,862</u>	<u>871,845</u>	<u>(53,017)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(35,577)	(14,360)	54,474	68,834
OTHER FINANCIAL SOURCES (USES)				
Appropriation of Fund Balance	38,577	17,360	-	(17,360)
Transfers Out	(3,000)	(3,000)	(128,000)	(125,000)
Total Other Financing Sources (Uses)	<u>35,577</u>	<u>14,360</u>	<u>(128,000)</u>	<u>(142,360)</u>
NET CHANGE IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	(73,526)	<u>\$ (73,526)</u>
Fund Balances at Beginning of Year			<u>675,308</u>	
FUND BALANCE - END OF YEAR			<u>\$ 601,782</u>	

See accompanying Notes to Financial Statements.

**EASTERN HIGHLANDS HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Eastern Highlands Health District (the District) was formed in June 1997 as a cooperative effort to create a regional, full-time professional health department and consists of the following member towns in the state of Connecticut: Andover, Ashford, Bolton, Chaplin, Columbia, Coventry, Mansfield, Scotland, Tolland, and Willington. The board of directors of the District consists of appointed representatives from each member town. The District provides a wide range of public health services for its member towns. The services are funded by local assessments, federal and state grants, and direct charges for specific services.

Basis of Presentation

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Government Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the District. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities are normally supported by member town assessments and intergovernmental revenues.

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

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

EASTERN HIGHLANDS HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences are recorded only when payment is due.

Member town assessments, expenditure reimbursement type grants, certain intergovernmental revenues, and transfers associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports the following major governmental funds:

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

The *Health Grants Fund* accounts for the grants activity of the District. The major source of revenue for this fund is governmental grants.

The *Capital Projects Fund* accounts for the financial revenues to be used for major capital asset construction and/or purchases. The major source of revenue for this fund is transfers from the General Fund.

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

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

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed. Unrestricted resources are used in the following order: committed, assigned, then unassigned.

**EASTERN HIGHLANDS HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash Equivalents

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

Receivables

Intergovernmental receivables are considered to be fully collectible, and no allowance has been recorded.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

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

Office Equipment	5 to 10 Years
Vehicles	6 to 10 Years

SBITA assets are initially measured as the sum of the present value of payments expected to be made during the subscription term, payments associated with the SBITA contract made to the SBITA vendor at the commencement of the subscription term, when applicable, and capitalizable implementation costs, less any SBITA vendor incentives received from the SBITA vendor at the commencement of the SBITA term. SBITA assets are amortized in a systematic and rational manner over the subscription term.

Compensated Absences

A limited amount of vacation earned may be accumulated by employees until termination of their employment, at which time they are paid for accumulated vacation. Sick time does not vest.

Long-Term Obligations

In the government-wide financial statements, long-term obligations are reported as liabilities in the governmental activities statement of net position.

EASTERN HIGHLANDS HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Total Other Postemployment Benefits Other than Pensions (OPEB) Liability

The total OPEB liability is measured as the portion of the actuarial present value of projected benefits that is attributed to past periods of employee service. The total OPEB liability is measured as of a date (measurement date) no earlier than the end of the employer's prior fiscal year and no later than the end of the current fiscal year, consistently applied from period to period.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period or periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District reports deferred outflows related to OPEB in the government-wide statement of net position. A deferred outflow of resources related to OPEB results from differences between expected and actual experience, changes in assumptions, or other inputs. These amounts are deferred and included in OPEB expense in a systematic and rational manner over a period equal to the average of the expected remaining service lives of all employees that are provided with benefits through the pension plan (active employees and inactive employees).

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period or periods and so will not be recognized as an inflow of resources (revenue) until that time. The District reports a deferred inflow of resources related to OPEB in the government-wide statement of net position. A deferred inflow of resources related to OPEB results from differences between expected and actual experience, changes in assumptions, or other inputs. These amounts are deferred and included in OPEB expense in a systematic and rational manner.

Interfund Transfers

Transfers are for regularly recurring operational transfers that are appropriated in the General Fund and paid to other funds during the year.

Fund Equity and Net Position

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

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

Investment in Capital Assets: This category presents the net position that reflects the value of capital assets, net of accumulated depreciation.

Unrestricted Net Position: This category presents the net position of the District that is not restricted.

**EASTERN HIGHLANDS HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Equity and Net Position (Continued)

The equity of the fund financial statements is defined as “fund balance” and is classified in the following categories:

Nonspendable Fund Balance: This represents amounts that cannot be spent due to form (e.g., inventories and prepaid amounts).

Restricted Fund Balance: This represents amounts constrained for a specific purpose by external parties, such as grantors, creditors, contributors, or laws and regulations of their governments.

Committed Fund Balance: This represents amounts constrained for a specific purpose by a government using its highest level of decision-making authority (Eastern Highlands Health District board of directors).

Assigned Fund Balance: This represents amounts constrained for the intent to be used for a specific purpose by the Director of Health.

Unassigned Fund Balance: This represents fund balance in the General Fund in excess of nonspendable, restricted, committed, and assigned fund balance. If another governmental fund has a fund balance deficit, it is reported as a negative amount in unassigned fund balance.

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resource (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District’s policy to consider restricted fund balance to have been depleted using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, including disclosures of contingent assets and liabilities and reported revenues, expenses, and expenditures during the fiscal year. Actual results could differ from those estimates.

**EASTERN HIGHLANDS HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Adoption of New Accounting Standards

In May 2020, the GASB issued GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. This standard defines a subscription-based information technology arrangement (SBITA); establishes that a SBITA results in a right-to-use subscription asset (an intangible asset) and a corresponding subscription liability; provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and requires note disclosures regarding a SBITA.

The District adopted the requirements of the guidance effective July 1, 2022 and has applied the provisions of this standard to the beginning of the period of adoption. The implementation of this standard resulted in the Government reporting a SBITA asset and a SBITA liability as disclosed in Note 3.

**EASTERN HIGHLANDS HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgets and Budgetary Accounting

The District adheres to the following procedures in establishing the budgetary data included in the financial statements of the General Fund, the only fund with a legally adopted annual budget.

Annually, the budget is voted upon by District board members.

The District board may amend the budget. A public hearing is required if the per capita costs to the member towns increase as a result of the amendment. With the exception of payroll, Social Security, workers' compensation, Medicare, retirement, health insurance, and life insurance, the Director of Health may make necessary line item transfers in the operating portion of the budget without board approval, provided the total operating portion of the budget does not increase. Transfers greater than \$5,000 shall be reported to the finance committee. Changes in payroll, Social Security, workers' compensation, Medicare, retirement, health insurance, and life insurance line items shall be approved by the finance committee. There were no additional appropriations this year.

Formal budgetary integration is employed as a management control device during the year.

Legal level of control (the level at which expenditures may not legally exceed appropriations) is at the total budget level.

Encumbrances are recognized as a valid and proper charge against a budget appropriation in the year in which the purchase order, contract, or other commitment is issued, and, accordingly, encumbrances outstanding at year end are reported in budgetary reports as expenditures in the current year. Generally, all unencumbered appropriations lapse after a year, except those of the Capital Projects Fund. Encumbered appropriations are carried forward to the ensuing fiscal year, and as of June 30, 2023, the District did not have outstanding encumbrances.

**EASTERN HIGHLANDS HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS

Deposits

At June 30, 2023, the carrying amount of the District's deposits was \$814,276 and is part of the Town of Mansfield, Connecticut's pooled cash account. Further information on the cash pool can be located and read as part of the Town of Mansfield, Connecticut's Financial Statements, which can be found at <https://www.mansfieldct.gov/>. The District does not have a deposit policy for custodial credit risk. Separate risk classification is not available.

Capital Assets

Capital asset activity for the year ended June 30, 2023 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital Assets Being Depreciated:				
Office Equipment	\$ 157,588	\$ 1,690	\$ -	\$ 159,278
Vehicles	<u>122,047</u>	<u>47,917</u>	<u>21,230</u>	<u>148,734</u>
Total Capital Assets Being Depreciated	279,635	49,607	21,230	308,012
Less: Accumulated Depreciation for:				
Office Equipment	79,465	9,570	-	89,035
Vehicles	<u>100,260</u>	<u>9,619</u>	<u>21,018</u>	<u>88,861</u>
Total Accumulated Depreciation	179,725	19,189	21,018	177,896
Total Capital Assets Being Depreciated, Net	<u>99,910</u>	<u>30,418</u>	<u>212</u>	<u>130,116</u>
 Total Capital Assets Being Depreciated and Amortized, Net	 <u>\$ 99,910</u>	 <u>\$ 30,418</u>	 <u>\$ 212</u>	 <u>\$ 130,116</u>
 Subscription Based Information Technology Assets:				
Subscription Based Information Technology	<u>20,356</u>	<u>-</u>	<u>-</u>	<u>20,356</u>
Less Accumulated Amortization				
Subscription Based Information Technology	<u>-</u>	<u>17,448</u>	<u>-</u>	<u>17,448</u>
Total Subscription Based Information Technology Arrangement Assets, Net	<u>20,356</u>	<u>(17,448)</u>	<u>-</u>	<u>2,908</u>
 Governmental Activities Capital Assets, Net	 <u>\$ 120,266</u>	 <u>\$ 12,970</u>	 <u>\$ 212</u>	 <u>\$ 133,024</u>

(1) The beginning balance was restated due to the implementation of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. See Note 1.

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

Governmental Activities:	
Health Services	<u>\$ 19,189</u>
Total Depreciation - Governmental Activities	<u>\$ 19,189</u>

**EASTERN HIGHLANDS HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

INTERFUND BALANCES

Interfund receivables and payables represent temporary balances arising from reimbursement type transactions. The Health Grants fund owed the General Fund \$55,912 as of June 30, 2023 due to grant receipts coming in after the related expenditures have been paid.

INTERFUND TRANSFERS

Transfers are used to move General Fund revenues to finance various capital projects in accordance with budgetary authorizations. During the year ended June 30, 2023 the District transferred \$128,000 of General Fund resources to the Capital Projects fund to fund various capital projects.

Long-Term Debt

Long-term liability activity for the year ended June 30, 2023 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities:					
Total OPEB Liability	\$ 10,301	\$ 1,362	\$ -	\$ 11,663	\$ -
Subscription Liability	20,356	-	20,356	-	-
Compensated Absences	44,681	52,242	55,571	41,352	8,270
Total Governmental Activities:					
Long-Term Liabilities	<u>\$ 75,338</u>	<u>\$ 53,604</u>	<u>\$ 75,927</u>	<u>\$ 53,015</u>	<u>\$ 8,270</u>

(2) The beginning balance was restated due to the implementation of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. See Note 1.

Subscription-Based Information Technology Arrangements

The District has entered into a subscription-based information technology arrangements (SBITAs) for software. The SBITA arrangements expires in September 2023. During the year ended June 30, 2023 the District paid principal and interest on the SBITA liability of \$20,356 and \$119, respectively.

Subscription Based Information Technology Arrangement Assets acquired through outstanding contracts are shown below.

Subscription Based Information Technology Arrangements	\$ 20,356
Less: Accumulated Amortization	(17,448)
Total	<u>\$ 2,908</u>

**EASTERN HIGHLANDS HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 4 OTHER POST EMPLOYMENT BENEFITS PLAN

Plan Description

The District administers one single-employer, post-retirement healthcare plan (the Plan). The Plan provides medical benefits to eligible retirees and their spouses. The Plan is administered by the District. Plan provisions are determined by District Policy.

The District currently pays for post-employment health care benefits on a pay-as-you-go basis. As of June 30, 2023, the District has not established a trust fund to irrevocably segregate assets to fund liability associated with the postemployment benefits, which would require the reporting of a trust fund in accordance with GASB guidelines. Administration costs are financed from current operations.

Benefit Provided

The District Plan provides for medical and dental benefits for all eligible retirees. Benefit provisions are set by District policy, and require employees to complete 25 years of aggregate service; or attainment of age 55 with 10 years of continuous service or 15 years of aggregate service.

Employees Covered by Benefit Terms

Membership in the Plan consisted of the following at July 1, 2022:

Active Employees	9
Total	<u>9</u>

Total OPEB Liability

The District's total OPEB liability of \$11,663 was measured as of June 30, 2023 and was determined by an actuarial valuation as of July 1, 2022.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement unless otherwise specified:

Inflation	2.40%
Salary increases	3.40%, average, including inflation
Discount Rate	3.65% (Prior 3.54%)
Health Care Cost Trend Rates	6.50% in 2022, reducing by 0.2% each year to an ultimate rate of 4.40% per year rate for 2034 and later, prior 6.50% in 2020, reducing by 0.2% each year to an ultimate rate of 4.40% per year rate for 2032 and later
Retirees' Share of Benefit-Related Costs	100% of projected health insurance premiums for retirees

The discount rate was based on the 20-year AA municipal bond index.

**EASTERN HIGHLANDS HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 4 OTHER POST EMPLOYMENT BENEFIT PLAN (CONTINUED)

Actuarial Assumptions and Other Inputs (Continued)

Mortality rates were based on Pub-2010 Public Retirement Plans Amount-Weighted Mortality Tables for General Employees, projected to the valuation date with Scale MP-2021.

The actuarial assumptions used in the July 1, 2022 valuation were based on standard tables modified for certain Plan features and input from the Plan Sponsor.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balances as of July 1, 2022	\$ 10,301
Changes for the Year:	
Service Cost	772
Interest on Total OPEB Liability	392
Difference Between Expected and Actual Experience	224
Changes in Assumptions or Other Inputs	(26)
Net Changes	1,362
Balances as of June 30, 2023	\$ 11,663

Changes of assumptions and other inputs reflect a change in the discount rate from 3.54% in 2022 to 3.65% in 2023.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.65%) or 1 percentage point higher (4.65%) than the current discount rate:

	1% Decrease	Current Discount Rate	1% Increase
Total OPEB Liability	\$ 11,894	\$ 11,663	\$ 11,421

Sensitivity of the Total OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using health care cost trend rates that are 1 percentage point lower (5.50% decreasing to 3.40%) or 1 percentage point higher (7.50% decreasing to 5.40%) than the current health care cost trend rates:

	1% Decrease	Health Care Cost Trend Rates	1% Increase
Total OPEB Liability	\$ 11,234	\$ 11,663	\$ 12,124

**EASTERN HIGHLANDS HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 4 OTHER POST EMPLOYMENT BENEFIT PLAN (CONTINUED)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2023, the District recognized OPEB expense of (\$950). At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 181	\$ 5,057
Changes of Assumptions or Other Inputs	633	82
Total	\$ 814	\$ 5,139

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

Year Ending June 30,	Amount
2024	\$ (2,114)
2025	(2,114)
2026	(193)
2027	73
2028	23
Total	\$ (4,325)

NOTE 5 OTHER INFORMATION

Risk Management

The District is exposed to various risks of loss related to public officials, torts, injuries to employees, or acts of God. The District purchases commercial insurance for all risks of loss, except for medical insurance. Settled claims have not exceeded commercial coverage in any of the past three fiscal years. There have been no significant reductions in insurance coverage from coverage in the prior year.

Hospital and medical surgical health coverage for District employees is administered by the Town of Mansfield, Connecticut (the Town), which has been recorded in the Town's records as an internal service fund. The fund's general objectives are to formulate, on behalf of the members, a health insurance program at lower cost of coverage and to develop a systematic method to control health costs.

A third party administers the Plan through a contract with the Town for which the fund pays a fee. The fund has purchased \$175,000 of combined medical surgical and major medical individual stop-loss coverage.

**EASTERN HIGHLANDS HEALTH DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 5 OTHER INFORMATION (CONTINUED)

Related Party Transactions

As disclosed in Note 1, the District's board of directors consists of appointed representatives from the member towns consisting of Andover, Ashford, Bolton, Chaplin, Columbia, Coventry, Mansfield, Scotland, Tolland, and Willington. Revenues received from these member towns are as follows for the year ended June 30, 2023:

Andover	\$ 17,902
Ashford	23,792
Bolton	27,675
Chaplin	12,172
Columbia	29,920
Coventry	69,573
Mansfield	147,145
Scotland	8,960
Tolland	82,728
Willington	31,654
Total	<u>\$ 451,521</u>

No amounts were due to or from the member towns as of June 30, 2023.

Contingent Liabilities

The District's management indicates that there are no material or substantial claims, judgments, or litigation against the District.

**EASTERN HIGHLANDS HEALTH DISTRICT
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
LAST FIVE FISCAL YEARS***

	2023	2022	2021	2020	2019
Service Cost	\$ 772	\$ 845	\$ 1,672	\$ 1,392	\$ 1,278
Interest	392	223	441	609	590
Differences Between Expected and Actual Experience	224	(172)	(11,527)	(386)	(90)
Changes of Assumptions and Other Inputs	(26)	(101)	632	705	204
Net Change in Total OPEB Liability	1,362	795	(8,782)	2,320	1,982
Total OPEB Liability - Beginning	10,301	9,506	18,288	15,968	13,986
Total OPEB Liability - Ending	<u>\$ 11,663</u>	<u>\$ 10,301</u>	<u>\$ 9,506</u>	<u>\$ 18,288</u>	<u>\$ 15,968</u>
Covered Payroll	\$ 590,301	\$ 487,586	\$ 471,554	\$ 605,504	\$ 585,429
Total OPEB Liability as a Percentage of Covered Payroll	1.98%	2.11%	2.02%	3.02%	2.73%

* This schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.

Notes to Schedule:

**Are you uninsured or underinsured and
need a COVID-19 vaccine?**

The Eastern Highlands Health District Can Help!
If you are uninsured or underinsured, don't worry
we've got you covered.

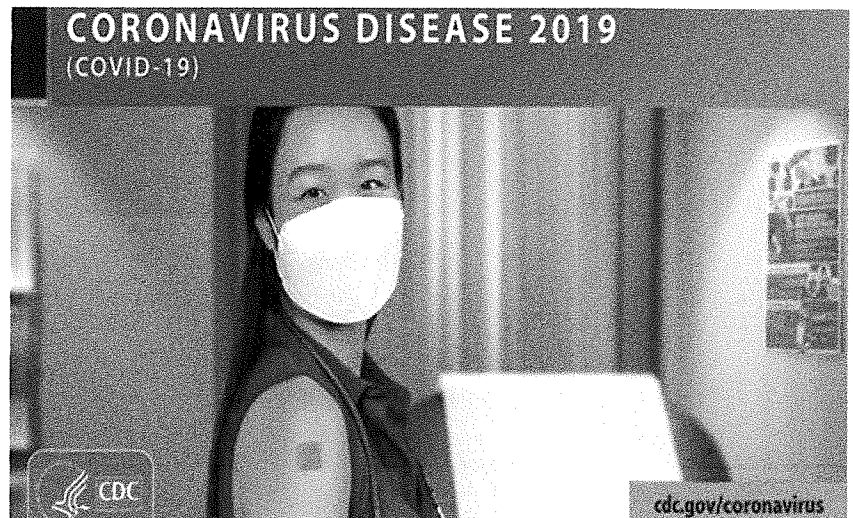
Location: Eastern Highlands Health District
4 South Eagleville Rd, Mansfield, CT

**Free vaccine for: Uninsured/Underinsured Adults *and*
Children 5-18 year old regardless of insurance.**

By Appointment Only:

**Thursdays, 4:00 pm -
6:00 pm**

Call : 860-429-3325

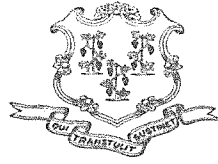


STATE OF CONNECTICUT

DEPARTMENT OF PUBLIC HEALTH

6

Manisha Juthani, MD
Commissioner



Ned Lamont
Governor
Susan Bysiewicz
Lt. Governor

DATE: December 18, 2023 OPHPR-2023-015

TO: Hospital Emergency Managers
Local Health Directors

FROM: Francesca Provenzano, MPH, RS
Chief, Public Health Preparedness and Response Section

SUBJECT: Cyber Security Resources

On Friday, December 15, 2023, the DPH Public Health Preparedness and Response Section received the following communication from ASPR Region 1 concerning cyber security resources available through the Cybersecurity and Infrastructure Security Agency. Please feel free to share this communication with your partners as you feel appropriate.

Today, the Cybersecurity and Infrastructure Security Agency (CISA) published a cybersecurity advisory (CSA), [Enhancing Cyber Resilience: Insights from the CISA Healthcare and Public Health Sector Risk and Vulnerability Assessment](#), detailing the agency's key findings and activities during a Risk and Vulnerability Assessment (RVA) conducted at a healthcare and public health (HPH) organization in early 2023. The advisory also provides network defenders and software manufacturers recommendations for improving their organizations and customers' cyber posture, which reduces the impact of follow-on activity after initial access.

The CISA assessments team identified several findings as potentially exploitable vulnerabilities that could compromise the confidentiality, integrity, and availability of the tested environment. Tailored for HPH organizations of all sizes as well as for all critical infrastructure organizations, the advisory provides several recommended mitigations mapped to 16 specific cybersecurity weaknesses identified during the RVA. Also, the advisory provides three mitigation strategies that all organizations should implement: (1) Asset management and security, (2) Identity management and device security, and (3) Vulnerability, patch, and configuration management. Each strategy has specific focus areas with details and steps on how HPH entities can implement them to strengthen their cybersecurity posture.



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This advisory builds on the CISA and Health and Human Services [Healthcare and Public Health Cybersecurity Toolkit](#) and CISA's [Mitigation Guide for HPH Sector](#) that were recently released. The recommended mitigations for network defenders are mapped to the Cross-Sector [Cybersecurity Performance Goals \(CPGs\)](#).

The recommended actions for software manufacturers are aligned to the recently updated, [Principles and Approaches for Secure by Design Software](#), a joint guide co-sealed by 18 U.S. and international agencies. It urges software manufacturers to take urgent steps necessary to design, develop, and deliver products that are secure by design.

All HPH sector and other critical infrastructure organizations deploying on-premises software, as well as software manufacturers, are encouraged to apply the recommended mitigations to harden networks against malicious activity and to reduce the likelihood of domain compromise.

For more information and resources, HPH entities can visit CISA's [Healthcare and Public Health Cybersecurity Toolkit](#) and [Healthcare and Public Health Sector webpages](#).

Regards,

CISA Region 1 – New England



Robert L. Miller

From: St. Louis, Thomas <Thomas.St.Louis@ct.gov>
Sent: Tuesday, January 2, 2024 9:45 AM
To: Baisley, Caroline; Ibango; Vanessa Bautista; Wesley Bell; abethge; Bishop-Pullan, Jody; barrington.bogle; Andrea Boissevain; Maritza Bond; nbrault; eb.health; Charles Brown; Burnsed, Laurence; jcatlett; Eren Ceylan; Cleary, Sands (Fairfield DOH); Mark Cooper; Lea Crown; Donna.culbert; D'Amore Deanna; Eielson, Jen; Kevin.Elak@MiddletownCT.Gov; Maura Esposito; ZFaiella; Lisa Fasulo; Ebony Jackson-Shaheed; Deepa Joseph; josephj; Jennifer Kertanis; Knauf, David; Aimee Krauss; Jess Kristy; alehaney@monroect.gov; larryleib; Maureen Lillis; lonczaks; slupo; marinos; smartinson; Patrick McCormack; Aisling McGuckin; Russell Melmed; Robert L. Miller; wendy.mis; amir; Jennifer Muggeo; Marco Palmeri; Luis Pantoja; Michael Pascucilla; Pepe, Mike; Pierce, Melissa; k.prunty; Reels, Shannon, (Mashantucket DOH); Robert Rubbo; L_sartori; tsimpkins; Scott Sjoquist; Patrice Sulik; Vasile; Thomas Stansfield; bbritos-swain@moheganmail.com
Cc: Chaparro, Carmen; Trabal, Heather; Hacking, Susan; Jorge, Celeste; Morrissey, Lisa
Subject: Public Health Workforce Development: Year in Review

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

(please feel free to forward to staff and partners)

Dear Local Health Directors and Staff,

As we flip the calendar to 2024, we also come to the end of our first year of activities under the CT Public Health Workforce Development Grant. We have had so many great partners in this work over the past year, but none has been greater than our Local Health Department and District colleagues. Below are some highlights of work we have done together during 2023 and some select planned activities that we look forward to working with you to achieve in 2024!

2023 Collaborative Milestones

Workforce Development Funds to LHDs

We were able to develop and execute a new “template contract” process that allowed us to accelerate the allocation of over \$12 million to local health jurisdictions. Thanks to the commitment of our local health partners in helping us with the proof-of-concept for this streamlined strategy, the template contract process will become the preferred best-practice method for distributing funds from DPH to LHDs in a more expedited fashion.

CEHA/CADH/DPH Environmental Health Working Group

The Office of Public Health Workforce Development organized a working group with representatives from the DPH Environmental Health and Drinking Water Branch, CADH, and CEHA to address issues affecting the local environmental health workforce in our state. Through this group’s hard work, we were able to make significant progress in addressing a backlog in food inspector certifications, in developing alternative resources for environmental health training programs, and in rebranding and recruitment strategies for the local environmental health workforce.

CT Partnership for Public Health Workforce Development

DPH provided funding to restart and expand the work of the CT Partnership for Public Health Workforce Development, which brings together academic programs, state agencies, local health jurisdictions, public health non-profits, and other

representatives from around the state with an interest in further development of the public health workforce. The cadence of these meetings was expanded to quarterly in 2023, and we were very encouraged to see many Local Health Directors participating and giving their voice to this work.

Public Health Fellowship/Internship Program

For the first time, DPH has in place a formal program for paid fellowships for students placed at public health host sites in the state. With the help of our local health partners, we were able to place 31 students at 18 different health departments/districts in 2023.

2024 Collaborative Activities

DPH Academic Health Department

The Office of Public Health Workforce Development will continue to develop the structure of our Academic Health Department, which is intended to be a partnership between public health academic programs and public health agencies in our state. Local Health representatives will be critical partners in this work as we strive to align public health employer needs and practical skills for the public health workforce in our state with the curricular offerings provided by our state's public health programs.

Public Health Associate's Degree and Certificate Programs

DPH is partnering with CT STATE (the CT Community College system) to develop an Associate's in Public Health degree program as well as two separate certificate programs focused on Community Public Health and Environmental Public Health. One goal of these programs is to develop a curriculum for the Environmental Public Health Certificate that will satisfy the requirements of the waiver of six months of experience for completing an approved special environmental health training course outlined in CGS 20-361(a). This will provide another alternative for completion of this special training that will be available in a more geographically distributed way across CT STATE campuses.

Public Health Training Academy of CT

DPH is partnering with the New England Public Health Training Center to develop a centralized continuing education portal for public health workers in our state. Training offerings will be provided at no cost for state, local, and non-profit public health agency staff via the CT TRAIN learning platform and will include such topics as a core public health practice learning pathway, leadership trainings, communications, data and informatics, health equity, emergency preparedness, process improvement/change management, mental health and wellness, trauma-informed approaches to service and leadership, and many other topic areas critical to public health professional practice in our state.

Public Health Experiential Learning

DPH will continue supporting paid internship/fellowship placements in 2024 and will also work to streamline the process of student and host site applications and matching under one umbrella that includes DPH, local health, and non-profit host site placements. DPH will also continue to improve our Summer Intensive Internship Program, but will also work to develop a more standardized and formal process for fall and spring semester placements that align with the needs of students, our academic partners, and our preceptor sites. Our local health colleagues will continue to be important partners in the development of these programs as we ensure that both the needs of the student interns/fellows and our host site preceptors are met and supported by DPH.

Environmental Justice Residents

As part of the "Foundational Capabilities" component of the Public Health Workforce grant, DPH will support two post-graduate students to participate in a two-year Environmental Justice Residency program. The work of these Residents will center around developing community and statewide interventions to address environmental impact inequity and Environmental Justice. Our hope is that the Environmental Justice Residents will be able to supplement DPH environmental public health support to local health departments and actively engage with local health sanitarians and

other staff to provide technical assistance, emergency response, training, risk communication, and organization for an Environmental Public Health Community of Practice in our state, as well as project work in the areas of environmental health disparities and Environmental Justice.

On behalf of Commissioner Juthani and the Office of Public Health Workforce Development staff, I would again like to offer my sincerest thanks for the hard work of so many local health Directors and staff over the past year as we have begun the work of building a right-sized, well-trained, more diverse, and equity-focused public health workforce in our state to meet the challenges of a post-pandemic world. If you have any questions or would like more information, have any support or partnership needs, or otherwise would like assistance or guidance from the CT DPH Office of Public Health Workforce Development, please do not hesitate to reach out to us at PHWorkforce@ct.gov or to me directly at any time.

Sincerely,
Tom

Thomas St. Louis, MSPH
Director, Public Health Workforce Development
Senior Public Health Strategist
Office of the Commissioner
Connecticut Department of Public Health
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