

# **NORTH THOMPSONVILLE FIRE DISTRICT # 10**



## **ANNUAL REPORT 2022-2023**

NORTH THOMPSONVILLE FIRE DISTRICT #10  
ANNUAL REPORT  
2022 - 2023

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**NORTH THOMPSONVILLE FIRE DISTRICT # 10  
OFFICER'S OF THE DISTRICT**

**BOARD OF FIRE COMMISSIONERS**

JASON M. JONES [2025] - CHAIRMAN  
HOWARD G. CORO JR. [2024] - VICE CHAIRMAN  
EDWARD N. DENI [2024] - COMMISSIONER  
MICHAEL S. HOFFMAN [2023] - COMMISSIONER  
STEPHEN M. BOURQUE [2025] - COMMISSIONER

**SECRETARY AND TREASURER**

TIMOTHY M. KEENE

**FIRE CHIEF**

EARL F. PROVENCHER JR.

**DEPUTY FIRE CHIEF'S**

DAVID S. LAPPONESE  
GERALD F. MACSATA

**FIRE MARSHAL**

EARL F. PROVENCHER JR.

**DEPUTY FIRE MARSHALS**

DAVID S. LAPPONESE  
KEVIN A. PERITZ

**COLLECTOR OF TAXES**

TOWN OF ENFIELD

**PUBLIC NOTICE  
WARNING  
ANNUAL DISTRICT MEETING**

The Legal voters of the North Thompsonville Fire District #10, Enfield, CT are hereby warned and notified that a District Meeting for the Voters of said North Thompsonville Fire District #10 will be held at the:

**NORTH THOMPSONVILLE FIRE STATION  
439 ENFIELD STREET  
ENFIELD, CONNECTICUT 06082**

**MONDAY MAY 22, 2023 AT 7:30 P. M. D. S. T.**

**FOR THE FOLLOWING PURPOSES:**

- ARTICLE 1: To nominate and elect a moderator to preside over this meeting.
- ARTICLE 2: To hear the reports of the District Officer's.
- ARTICLE 3: To act on appropriations for fiscal year 2023-2024.
- ARTICLE 4: To levy a district tax rate for Real Estate, Business Personal Property and Motor Vehicles.
- ARTICLE 5: To authorize the purchase of a new Heavy Duty Rescue Pumper cost not to exceed \$1,050,500.00
- ARTICLE 6: To elect one (1) Commissioner for three year term.  
Only Candidate who submitted letter of intention to run for position of Commissioner is; Michael S. Hoffman
- ARTICLE 7: To transact any other business proper to come before said meeting.

**SIGNED: BOARD OF FIRE COMMISSIONERS:**  
Jason M. Jones Chairman  
Howard G. Coro Jr. Vice Chairman  
Edward N. Deni Commissioner  
Michael S. Hoffman Commissioner  
Stephen Bourque Commissioner

Timothy Keene, District Secretary/Treasurer  
Dated at Enfield, Connecticut May 10, 2023

ANNUAL REPORT OF THE BOARD OF FIRE  
COMMISSIONERS NORTH THOMPSONVILLE FIRE  
DISTRICT #10  
FISCAL YEAR 2022-2023

This past year, 2022-2023, was another successful year providing exceptional fire protection & emergency medical service to the residents of North Thompsonville.

As a District, we continue to maintain and improve the station, where a number of projects have been completed over the past year. This includes the rubber roof and some of the metal panels, the concrete aprons in front of the apparatus bays, painting, and wallpaper in several areas, and the purchase of new lawn equipment. We have continued to incrementally replace the pagers to alert department personnel of calls as well as the base radio system. With all the work we have done recently, the commission is pleased to report that there are no planned capital projects for the station this year.

We continue to invest in the equipment that our fire fighters have available to them on emergency response. Over the last twelve months, the district invested in a Fast Board Rescue Sled and an electric PPV fan. In this year's budget, we are proposing an additional electric PPV fan as well as nozzle replacements for fire hose.

In our continuing efforts to maintain our apparatus, this past year saw a new Hurst Ram and light tower upgrades for Engine 43. This year, we are seeking funding new tires on Truck 41 and funding for the removal of the banned firefighting foam in Engine 42, which may also be covered by state grants depending on the current budget being negotiated.

On the subject of apparatus, in addition to the budgetary articles to be addressed in this year's annual meeting, there is also a proposal for the purchase of new rescue pumper to replace Engine 42, which was purchased in 1998 and is becoming more and more costly (and frequent) to repair. The truck committee, who we thank for their work, spent many hours working on the proposed apparatus as well as exploring the costs to overhaul the current engine. The commission feels it is in the best interest of the District to move forward with purchasing the new apparatus, which will save on rising maintenance costs.

The most significant item in this year's budget proposal is the addition of staffing. Like most volunteer organizations, it has become increasingly more difficult to attract new individuals to join our ranks. With that, the commission formed a Staffing Committee comprised of officers, volunteer and career firefighters and commissioners as our responsibility remains to provide the highest level of service to the residents and businesses in our district. This group, who we thank for the hard work and many hours of service, began meeting about a year ago to explore all options. Based on their work the budget proposal this year includes funding to maintain the current 4 firefighters during the Monday through Friday day shift but expands the "off-hours" to always include 3 firefighters on duty to be able to respond to fire/rescue and medicals calls. This will be accomplished with the addition of 3 full time firefighters supplemented with part time firefighters through-out the week. In addition to the increase in staffing, the budget includes a capital expenditure for scheduling software to implement and manage the staffing of these shifts.

The district continues participation in the inter-local agreement with commissioners from all the Fire Districts to share information for the betterment of all Fire Districts in the Town of Enfield. We also have met with the Town of Enfield to discuss a host of issues including tax collection and other services shared between the town and the fire districts. We intend to continue dialogue with all of emergency service agencies in town and we look forward to working together to provide the best service to our residents.

This year, we are requesting approval of the proposed budget of \$2,039,681 in expenditures, an increase of \$435,949, which includes both operational and capital improvements. The majority of the commission voted to keep the current mill rate at 2.7 mils for real property, business property and motor vehicles. This will result in a deficit spend for this fiscal year which the majority of the board felt was in the best interests of our residents, given the current economic environment, combined with the substantial tax increase that has been levied by the Town of Enfield. This does not sacrifice any services we currently provide and accounts for the expansion in personnel outlined. Fortunately, due to sound budgeting over the years by the district, we currently have an unrestricted fund balance of more than \$1,000,000 which is significantly above the 2 months of operational costs prescribed by GAASB guidelines.

The Board of Fire Commissioners would like to express our sincere appreciation to the Chief, Deputy Chiefs, Officers and all members of our department, Secretary/Treasurer and fellow Commissioner's for their time and dedication on behalf of all the residents and taxpayers of our district. Our District continues to be a highly successful, while ever evolving department, which we are all very proud.

All residents and taxpayers of our district are encouraged to contact any member of the Board of Fire Commissioners or the Chief of our department if they have any concerns regarding our fire service.

Finally, we want to thank the membership of the department for the time and efforts that they have all put into the success of the district. We know the past couple of years have been difficult on all of you for a wide variety of reasons. You have all worked with the highest level of professionalism and class and you should be commended for your efforts. The commission thanks you all for your dedication and perseverance and we all look forward to the days to come.

We are looking forward to the coming year and the continued success of our district.

Respectfully submitted, Board of Fire Commissioners:

Jason M. Jones, Chairman

Howard G. Coro, Vice Chairman

Edward N. Deni, Commissioner

Michael S. Hoffman, Commissioner

Stephen Bourque, Commissioner

# NORTH THOMPSONVILLE FIRE DEPARTMENT

## REPORT OF THE FIRE CHIEF / FIRE MARSHAL

Your Firefighters Serving District Residents with Pride

The North Thompsonville Fire Department responded to 774 incidents during the calendar year of 2022. A breakdown of incidents by type is:

13 Fire Calls	123 Good Intent Calls	128 Miscellaneous & Service Calls
33 Hazardous Conditions	437 Medical Calls	40 False Alarms – False Calls

This is an increase of 50 incidents when compared to last year. The dollar loss due to fire was approximately \$2,665,050. This is a significant increase in fire loss, predominately due to the major loss of the Artioli Dodge building and also a private home fire on Dover Road. There was also a fire on a back porch of a home in the first month of 2022 which was determined to be intentionally set. The investigation subsequent to this fire led to two arrests thanks to the work of the NTFD Fire Marshal's office and predominantly the Detective Division of the Enfield Police Department.

During 2022, there were five civilians injured by fire. Two of our firefighters were injured with significant time loss injuries that occurred during separate EMS incidents. Both firefighters are either still out of work or on modified duty due to their injuries.

Our Fire Marshal's office staff continue to do inspections required by the Connecticut Life Safety Code as well as plan reviews for new projects and renovations. The Fire Marshal staff are also responsible for a comprehensive list of duties they are required to perform as outlined in Connecticut General Statutes and must do a minimum of thirty hours of mandated training per year.

In 2022, the firefighters of this department dedicated over 2,386 hours training and over 3,100 hours at incidents. It is interesting to note that we had 75 incidents during the year where we had simultaneous incidents at one time, 18 of those were 3 or more calls at the same time.

Like many organizations and companies, our roster continues to dwindle. We have worked to bring in new personnel in and those efforts have not been successful. Accordingly, a staffing committee was formed by the Board of Fire Commissioners and based on findings of the committee, the Fire Commissioners have authorized additional positions, including an expanded full and part time workforce in the proposed budget. We are still as always looking for new members and are offering part time pay for hours worked. Once again, no experience is required, we will train people, we just need your time and we offer a great number of benefits. If you or someone you know is interested, please let us know.

The equipment continues to be in great shape and Captain Jake Light works diligently on the maintenance and continues to save the district substantial amounts of money by completing many projects in house that would normally be sent out. Despite the ongoing maintenance, Engine 42 is twenty-five years old and before major repairs are needed, we are asking to replace it in Article 5 of tonight's meeting.

Your support in passing this article is appreciated as this is an important purchase since at last year's meeting the authorization to sell one apparatus and downsize our fleet was passed. In the event one of the apparatus goes out of service with major repairs this will leave us dealing with a shortage of apparatus. The apparatus proposed to purchase is a 2024 Custom Rescue Pumper that should meet our needs for the next twenty-five years. The Rescue Pumper combines the pumper truck along with significant rescue capabilities. This apparatus model has worked best for our department.

The station continues to look great and I again compliment the members who take care of the station including our day and night shifts for their work.

We recognize members for their years of service in five year increments at the annual banquet each year. I would like to note a word of congratulations are in order for a number of members that have served the district for twenty-five years or more.

- Fifty years of service Past Fire Captain now Commissioner Howard Coro
- Thirty-Five years of service Past Fire Lieutenant and now Commissioner Michael Hoffman
- Thirty years of service Captain Scott Bertrand
- Twenty-Five years of service Firefighter Christopher Cunha

In conclusion, I would like to thank Deputy Chief's David Laponese and Jay Macsata, Deputy Fire Marshal Captain Kevin Peritz, as well all of our Firefighters and Fire Officers for their dedication to the department. Additionally, I would like to thank District Secretary – Treasurer Tim Keene and the Board of Fire Commissioners for their cooperation and work for the Fire District.

And lastly, I would also like to express my gratitude to our fire department mutual aid partners as well as the Police and EMS departments and our public safety dispatchers for their work and cooperation.

Respectfully Submitted,

*Earl F. Provencher*

Earl F. Provencher  
Fire Chief / Fire Marshal

**\*\*\* Working Smoke Detectors Save Lives \*\*\***



NORTH THOMPSONVILLE FIRE DISTRICT #10  
TREASURER'S REPORT  
FISCAL 2022 - 2023

The accounting firm of Fiondella, Milone & LaSaracina, LLP of Glastonbury, CT was hired to perform the annual audit of the District's financial records for the year ending June 30, 2022 as prescribed by the CT State Statutes. Pages 14-19 of this report were taken from their audited financial statements.

Pages 14 through 18 include the independent auditor's report and their opinion that the financial statements are presented fairly.

Page 17 includes the Balance Sheet for the District which reports general fund assets of \$1,458,079 and liabilities of \$106,821 leaving a general fund balance of \$1,351,258 at June 30, 2022. The Statement of Net Position on Page 18 includes capital assets of \$3,055,514 and non-current liabilities of \$378,029. Total assets are \$4,513,593 and total liabilities are \$484,850 leaving a total net position of \$4,028,743.

Page 19 is a detailed schedule comparing actual vs. budgeted revenues and expenditures for the fiscal year ended June 30, 2022. The approved budget included a deficiency of \$27,347 in total budgeted revenues over total budgeted expenditures. Actual revenues exceeded budgeted revenues by \$7,420, actual other financing sources exceeded budgeted other financing sources by \$6,057 and actual expenditures were short of budgeted expenditures by \$104,467. The result was actual net revenues of \$117,944 over budgeted net revenues. The general fund balance increased by \$90,597 for the fiscal year ended June 30, 2022.

CURRENT FISCAL YEAR 2022-2023

Page 10 compares current fiscal year income and expenses through April 30, 2023 with the current year approved budget. Total actual income received is in excess of total budgeted income by \$100,952 primarily because of the sale of the 2007 Seagrave and COVID premium pay reimbursement from the town. Expenses through April 30 are \$238,335 under budget but are expected to be in line with budgeted amounts at the end of the fiscal year.

Page 11 presents a comparison of the current year budget to next fiscal years' proposed budget. Income from property taxes is projected to increase from \$1,576,703 to \$1,584,734 due to an increase of about \$3 million in the district's total grand list. Appropriations are projected to increase from \$1,603,731 to \$2,039,681 primarily because of a \$455,280 increase in budgeted employee wages and related expenses due to the new staffing plan to be implemented and a \$29,425 decrease in budgeted capital expenditures. Expenditures in 2023-2024 are projected to exceed income by \$439,209 and require the use of some of the unassigned fund balance accumulated from prior years.

Page 12 reports pension plan activity and ending values as of April 30, 2022 and 2023 for both the volunteer pension plan and the full-time employee pension plan. Total pension plan values increased from \$1,913,038 at April 30, 2022 to \$1,959,692 at April 30, 2023.

Page 13 provides the grand list for our district for the last five years with estimated tax revenue based on the approved mill rate for each year vs. actual tax revenue received.

Even with the significant changes in the upcoming year's proposed budget, it is anticipated that the District will continue to operate successfully and remain fiscally sound.

Timothy M. Keene  
District Secretary / Treasurer

NORTH THOMPSONVILLE FIRE DISTRICT #10  
STATEMENT OF INCOME AND EXPENSES  
FISCAL YEAR ENDING JUNE 2023

AS OF APRIL 30, 2023

	<u>2022-2023</u> <u>BUDGET</u>	<u>ACTUAL</u> <u>THROUGH</u> <u>4/30/2023</u>	<u>OVER</u> <u>(UNDER)</u> <u>BUDGET</u>
<u>INCOME</u>			
Tax Revenue	\$ 1,576,703	\$ 1,567,811	\$ (8,892)
Interest	3,000	1,162	(1,838)
State of CT	237	-	(237)
Other	1,700	113,619	111,919
Total Income	<u>1,581,640</u>	<u>1,682,592</u>	<u>100,952</u>
<u>EXPENSE BY CATEGORY</u>			
Building Maintenance	79,135	62,668	(16,467)
Insurance	35,175	33,062	(2,113)
General & Administrative	99,721	59,561	(40,160)
Treasurer's Fee	23,800	23,800	0
Alarm System	21,700	18,834	(2,866)
Firemen's Annual Allowance	50,700	-	(50,700)
Commissioner's Allowance	4,350	4,350	0
New Ladder Truck Payments	97,769	97,769	0
Standby Expenses	1,000	756	(244)
Fire Equipment Maintenance	133,390	91,061	(42,329)
Fire Marshal's Expenses	8,550	3,924	(4,626)
Emergency Fund	30,000	-	(30,000)
Hydrant Expenses	22,500	403	(22,097)
Benevolent Association	6,000	-	(6,000)
Pension Fund Contributions - Volunteer	12,750	12,657	(93)
Pension Fund Contributions - Full Time	68,016	61,091	(6,925)
Employee Related Expenses	179,500	156,908	(22,592)
Employee Payroll Expenses	649,625	545,140	(104,485)
Information Technology	17,500	16,423	(1,077)
Total Operating Expenses	1,541,181	1,188,407	(352,774)
Capital Expenses	62,550	176,989	114,439
Total Expenses	<u>1,603,731</u>	<u>1,365,396</u>	<u>(238,335)</u>
Estimated Expenses for May / June 2023	-	238,335	238,335
Total Expenses	<u>1,603,731</u>	<u>1,603,731</u>	<u>0</u>
Est Income in Excess (Short) of Expenses	<u>\$ (22,091)</u>	78,861	<u>\$ 100,952</u>
General Fund Balance at 6/30/2022		1,263,982	
Capital and Non-Recurring Fund, 6/30/2022		87,276	
Estimated Total Fund Balance 6/30/23		<u>\$ 1,430,119</u>	

NORTH THOMPSONVILLE FIRE DISTRICT #10  
BUDGET COMPARISON  
FISCAL YEARS ENDING JUNE 30, 2023 AND 2024

<u>INCOME</u>	<u>2022-2023</u>	<u>2023-2024</u>
Property Taxes	\$ 1,576,703	\$ 1,584,734
Other Income	<u>4,937</u>	<u>15,738</u>
Total Projected Income	<u>1,581,640</u>	<u>1,600,472</u>
 <u>APPROPRIATIONS</u>		
Maintenance of Building	79,135	78,780
Insurance and Bonds	35,175	36,935
General & Administration Expense	99,721	89,492
Treasurer's Fee	23,800	23,800
Alarm System	21,700	18,000
Firemen's Annual Allowance	50,700	50,700
Commissioner's Allowance	4,350	4,350
Loan for Ladder New Truck	97,769	97,769
Hydrant Expense	22,500	22,500
Maintenance of Fire Equipment	133,390	137,975
Fire Marshal's Expenses	8,550	8,550
Contribution to Benevolent Assoc.	6,000	6,000
Standby Emergency Fund	1,000	1,000
Emergency Fund	30,000	30,000
Employee Wages (full & part-time)	649,625	987,240
Employee Related Expenses	179,500	297,165
Volunteer Members Pension Fund	12,750	12,750
Full Time Employee Pension Fund	68,016	86,050
Information Technology	17,500	17,500
Capital Expenditures	<u>62,550</u>	<u>33,125</u>
<b>Total Appropriations</b>	<u><b>1,603,731</b></u>	<u><b>2,039,681</b></u>
 <b>Increase (Decrease) to General Fund before Transfers</b>	 <b>(22,091)</b>	 <b>(439,209)</b>
<b>Transfer from General Fund</b>	 <u><b>0</b></u>	 <u><b>0</b></u>
 <b>Increase (Decrease) to General Fund</b>	 <u><b>\$ (22,091)</b></u>	 <u><b>\$ (439,209)</b></u>
 <b>Transfer to Capital &amp; Non-Recurring Fund</b>	 <u><b>\$ 50,000</b></u>	 <u><b>\$ -</b></u>

NORTH THOMPSONVILLE FIRE DISTRICT #10  
PENSION PLAN VALUES  
AS OF APRIL 30, 2023 AND 2022

	<u>APRIL 30, 2022</u>	<u>APRIL 30, 2023</u>	<u>NET CHANGE</u>
<b><u>VOLUNTEER PENSION PLAN</u></b>			
(EDWARD JONES)			
District Contributions	\$ 390,000	\$ 400,000	\$ 10,000
Member Withdrawals	(154,649)	(185,645)	(30,996)
Earnings on Investments	488,985	492,157	3,172
<b>Current Market Value</b>	<b><u>\$ 724,336</u></b>	<b><u>\$ 706,512</u></b>	<b><u>\$ (17,824)</u></b>
<b><u>FULL-TIME PENSION PLAN</u></b>			
(VOYA FINANCIAL)			
District Contributions	\$ 805,678	\$ 864,499	\$ 58,821
Member Withdrawals	(151,231)	(151,231)	0
Earnings on Investments	534,255	539,912	5,657
<b>Current Market Value</b>	<b><u>\$ 1,188,702</u></b>	<b><u>\$ 1,253,180</u></b>	<b><u>\$ 64,478</u></b>
<b>Total Value of Pension Funds</b>	<b><u>\$ 1,913,038</u></b>	<b><u>\$ 1,959,692</u></b>	<b><u>\$ 46,654</u></b>

NORTH THOMPSONVILLE FIRE DISTRICT #10  
TAX REVENUE  
2018 - 2022

OCTOBER GRAND LIST

(in Millions)	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Real Estate	477.668	478.030	393.285	390.784	391.098
Business Personal Property	38.798	37.629	38.533	33.802	31.758
Automobile	<u>64.917</u>	<u>62.749</u>	<u>48.546</u>	<u>45.683</u>	<u>45.728</u>
Total Assessment	581.383	578.408	480.364	470.269	468.584
Mill Rate:					
Real Est / Bus Pers Prop	2.70	2.70	3.15	3.15	3.15
Automobile	<u>2.70</u>	<u>2.70</u>	<u>3.15</u>	<u>3.15</u>	<u>3.15</u>

FISCAL YEARS	<u>2023-2024</u>	<u>2022-2023</u>	<u>2021-2022</u>	<u>2020-2021</u>	<u>2019-2020</u>
(in Thousands)					
Estimated Tax Revenue	1569.734	1561.703	1513.147	1481.347	1476.040
Supplemental Auto Tax	<u>15.000</u>	<u>15.000</u>	<u>15.000</u>	<u>15.000</u>	<u>15.000</u>
Total Estimated Tax Revenue	1584.734	1576.703	1528.147	1496.347	1491.040
Actual Tax Revenue		<u>1567.811</u>	<u>1536.916</u>	<u>1496.037</u>	<u>1492.168</u>
Over (Under)		<u>(8.892)</u>	<u>8.769</u>	<u>(0.310)</u>	<u>1.128</u>



## Independent Auditors' Report

To the Board of Fire Commissioners of  
North Thompsonville Fire District  
Enfield, CT

### Opinions

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

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

### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinions.

### Responsibilities of Management for the Financial Statements

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

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

## Independent Auditors' Report (continued)

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

## Independent Auditors' Report (continued)

### Required Supplementary Information

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

*Fiondella, Milone & LaSaracina LLP*

Glastonbury, Connecticut  
December 20, 2022



North Thompsonville Fire District  
 Balance Sheet  
 Governmental Funds  
 June 30, 2022

	<b>General Fund</b>
<b>Assets</b>	
Cash and cash equivalents	\$ 1,442,530
Prepaid expense	15,549
<b>Total Assets</b>	<b>\$ 1,458,079</b>
<b>Liabilities</b>	
Current liabilities	
Accounts payable	\$ 106,356
Accrued expenses	465
<b>Total Liabilities</b>	<b>106,821</b>
<b>Fund Balances</b>	
Nonspendable	15,549
Assigned	87,276
Unassigned	1,248,433
<b>Total Fund Balances</b>	<b>1,351,258</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,458,079</b>

*See accompanying notes*

North Thompsonville Fire District  
Statement of Net Position  
June 30, 2022

	<u>Governmental Activities</u>
<b>Assets</b>	
Current assets	
Cash and cash equivalents	\$ 1,442,530
Prepaid expense	15,549
Total current assets	<u>1,458,079</u>
Noncurrent assets	
Capital assets not being depreciated	76,668
Capital assets being depreciated, net	2,978,846
Total noncurrent assets	<u>3,055,514</u>
<b>Total Assets</b>	<u>4,513,593</u>
<b>Liabilities</b>	
Current liabilities	
Accounts payable	106,356
Accrued expenses	465
Total current liabilities	<u>106,821</u>
Noncurrent liabilities	
Due within one year	96,030
Due in more than one year	281,999
	<u>378,029</u>
<b>Total Liabilities</b>	<u>484,850</u>
<b>Net Position</b>	
Net investment in capital assets	2,683,679
Unrestricted	1,345,064
	<u>1,345,064</u>
<b>Total Net Position</b>	<u>\$ 4,028,743</u>

*See accompanying notes*

North Thompsonville Fire District  
 Budgetary Comparison Schedule for the General Fund  
 For the Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Favorable (Unfavorable) Variance
<b>Revenues</b>				
Property taxes	\$ 1,528,147	\$ 1,528,147	\$ 1,536,916	\$ 8,769
Intergovernmental	237	237	69	(168)
Investment earnings	3,500	3,500	1,524	(1,976)
Other	3,000	3,000	3,795	795
Total revenues	<u>1,534,884</u>	<u>1,534,884</u>	<u>1,542,304</u>	<u>7,420</u>
<b>Expenditures</b>				
Fire Protection:				
Alarm	16,700	16,700	9,761	6,939
Bank charges and payroll fees	3,500	3,500	3,092	408
Benevolent association contribution	10,000	10,000	10,000	-
Building maintenance	84,086	84,086	82,245	1,841
Commissioners allowance	4,350	4,350	4,350	-
Communications expense	14,200	14,200	3,127	11,073
Computer and information technology	17,500	17,500	20,908	(3,408)
Dues and publications	850	850	1,388	(538)
Emergency	30,000	30,000	-	30,000
Employee related costs	162,300	162,300	156,407	5,893
Equipment maintenance	58,740	58,740	63,808	(5,068)
Fees - secretary/treasurer	23,800	23,800	23,800	-
Firefighter physicals and medical	12,100	12,100	10,947	1,153
Fire marshal	7,300	7,300	4,840	2,460
Wages and payroll taxes	683,646	683,646	699,429	(15,783)
Hydrant expense	11,000	11,000	967	10,033
Insurance	33,500	33,500	32,471	1,029
Miscellaneous	15,500	15,500	586	14,914
Office expense	4,570	4,570	4,115	455
Pension plan and administration	79,301	79,301	72,925	6,376
Professional development	9,200	9,200	4,365	4,835
Professional fees	26,500	26,500	30,983	(4,483)
Stand-by	1,000	1,000	594	406
Station supplies	23,725	23,725	12,400	11,325
Tax collection fee	45,844	45,844	46,107	(263)
Training and education	20,600	20,600	16,444	4,156
Uniforms	6,900	6,900	2,380	4,520
Debt service				
Principal	87,830	87,830	93,868	(6,038)
Interest	9,939	9,939	9,939	-
Capital outlay	57,750	57,750	35,518	22,232
Total expenditures	<u>1,562,231</u>	<u>1,562,231</u>	<u>1,457,764</u>	<u>104,467</u>
<b>Other financing sources (uses)</b>				
Insurance recoveries	-	-	6,057	6,057
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>6,057</u>	<u>6,057</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>				
	<u>\$ (27,347)</u>	<u>\$ (27,347)</u>	<u>\$ 90,597</u>	<u>\$ 117,944</u>
<b>Fund Balance, beginning of year</b>			<u>1,260,661</u>	
<b>Fund Balance, end of year</b>			<u>\$ 1,351,258</u>	

See accompanying notes

**PUBLIC NOTICE  
WARNING  
ANNUAL DISTRICT MEETING**

The Legal voters of the North Thompsonville Fire District #10, Enfield, CT are hereby warned and notified that a District Meeting for the Voters of said North Thompsonville Fire District #10 will be held at the:

**NORTH THOMPSONVILLE FIRE STATION  
439 ENFIELD STREET  
ENFIELD, CONNECTICUT 06082**

**MONDAY MAY 22, 2023 AT 7:30 P. M. D. S. T.  
FOR THE FOLLOWING PURPOSES:**

ARTICLE 1: To nominate and elect a moderator to preside over this meeting.

ARTICLE 2: To hear the reports of the District Officer's.

ARTICLE 3: To act on appropriations for fiscal year 2023-2024.

ARTICLE 4: To levy a district tax rate for Real Estate, Business Personal Property and Motor Vehicles.

ARTICLE 5: To authorize the purchase of a new Heavy Duty Rescue Pumper cost not to exceed \$1,050,500.00

ARTICLE 6: To elect one (1) Commissioner for three year term. Only Candidate who submitted letter of intention to run for position of Commissioner is; Michael S. Hoffman

ARTICLE 7: To transact any other business proper to come before said meeting.

SIGNED: BOARD OF FIRE COMMISSIONERS:

Jason M. Jones	Chairman
Howard G. Coro Jr.	Vice Chairman
Edward N. Deni	Commissioner
Michael S. Hoffman	Commissioner
Stephen Bourque	Commissioner

Timothy Keene, District Secretary/Treasurer  
Dated at Enfield, Connecticut May 10, 2023

Journal Inquirer  
May 10, 2023