

NORTH THOMPSONVILLE

FIRE DISTRICT # 10



ANNUAL REPORT

2021 - 2022

NORTH THOMPSONVILLE FIRE DISTRICT #10
ANNUAL REPORT
2021 - 2022

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

BOARD OF FIRE COMMISSIONERS

JASON M. JONES [2022] - CHAIRMAN
HOWARD G. CORO JR. [2024] - VICE CHAIRMAN
EDWARD N. DENI [2024] - COMMISSIONER
MICHAEL S. HOFFMAN [2022] - COMMISSIONER
RICHARD J. FEDO [2023] - 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 23, 2022 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 2022-2023.
- ARTICLE 4: To levy a district tax rate for Real Estate, Business Personal Property and Motor Vehicles.
- ARTICLE 5: To Act on the recomendaton of the Fire Commisisoners to sell the 2006 International Seagrave pumper "Engine 41" and that all proceeds of this sale will be deposited in the Capital Non-Recurring Fund.
- ARTICLE 6: To Act on the Recommendation of the Board of Fire Commissioners to transfer an amount of \$50,000.00 to the Capital Non-Recurring Fund.
- ARTICLE 7: To elect two (2) commissioners for three year terms.
Candidates who submitted their letters of intentions to run for position of Commissioners are; Jason M. Jones, Michael S. Hoffman & Stephen M. Bourque. (vote for no more than 2)
- ARTICLE 8: 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
Richard J. Fedo	Commissioner

Timothy Keene, District Secretary/Treasurer
Dated at Enfield, Connecticut May 10, 2022

ANNUAL REPORT OF THE BOARD OF FIRE
COMMISSIONERS NORTH THOMPSONVILLE FIRE
DISTRICT #10
FISCAL YEAR 2021-2022

This past year, 2021-2022, 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 and the district's property. After about 15 months of planning, the station's rubber roofing system will be replaced over the summer. We have continued to incrementally replace the pagers to alert department personnel of calls as well as the base radio system. This year's budget includes to add an ice machine on the station floor, lawn maintenance equipment as well as painting and wallpaper work for the interior of the station.

We continue to invest in the equipment that our fire fighters have available to them on emergency response. This year's budget includes funds to purchase two new thermal imaging cameras, a new electric fan for ventilation efforts as well as a Fast Board Rescue Sled.

In our continuing efforts to maintain our apparatus, this year's budget includes funds for a Hurst Ram and light upgrades for Engine 43. We are also urging resident support to set aside \$50,000 in the Capital and Non-Recurring Fund to be used towards anticipated future fire apparatus. This will help reduce the costs when the time comes for the replacement of current apparatus.

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 sale of Engine 41, or "The Queen" as she is more affectionately known. While she has served the district well, she only responded to 16 calls over the last fiscal year, and the Commission, along with the Fire Chief, feel it is in the best interests of the District to move in this direction, which will save on un-necessary maintenance costs given her limited use. The funds from the sale of Engine 41 would revert to the Capital and Non-Recurring Fund as indicated in article 5 for tonight's meeting.

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. The major focus of the inter-local over the past year and half has been the lawsuit with the Town of Enfield over the water line ready to use charges; with the district's having been successful in that unfortunate situation, we look forward to coming together with the other districts to further strengthen the fire service in the town over the coming months.

We have expanded weekend staffing to include Saturday and Sunday days in addition to the Friday and Saturday evening shifts which has been in place for the past few years as we work to find the best method of providing district residents with exceptional fire and emergency medical coverage.

As many of you know, over the past year our full time non-chief officers voted to unionize. We would like to thank the members of the union local for their professionalism as we navigated through that process to reach an amicable agreement on a 3-year contract. I think I speak for the Chief, the Commission, and the unions members that we are all glad to have the first contract finalized and look forward to working together for the long-term benefit of the district.

This year, we are requesting approval of the proposed budget of \$1,603,732 in expenditures, which

includes both operational and capital improvements. We propose using \$22,091 from the fund balance to cover the shortfall on the revenue side of the budget; the commission feels that, given the current fund balance and the current economic environment, combined with the substantial tax increase many

residents in our district are looking at from the Town of Enfield, this is the prudent thing to do. We also proposed lowering the mil rate to 2.7 mils, which equates to a flat funding with the revaluation of the grand list taken into account.

The Board of Fire Commissioners worked diligently with the Chief and Secretary/Treasurer in coming up with this year's proposed budget and feel the mil rate presented are necessary to maintain a healthy fund balance while properly funding for the protection of the district's residents. We are proud to be able to put forth a budget with no tax increase given the uncertainty many of resident's face.

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 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

Richard J. Fedo, 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 724 incidents during the calendar year of 2021. A breakdown of incidents by type is:

5 Fire Calls	141 Good Intent Calls	148 Miscellaneous & Service Calls
26 Hazardous Conditions	367 Medical Calls	37 False Alarms – False Calls

This is an increase of 132 incidents when compared to last year. The dollar loss due to fire was approximately \$92,850.00. There were no reportable injuries to civilians from fire and no substantial injuries to firefighters in 2021. Unfortunately, I can report that since January 1st, four and a half months into 2022, we have had several serious structure fires with the dollar loss already tripling all of 2021. Looking at the chart above, one might say "it seems the fire department does a lot of stuff other than fires". It is true the *Fire* Department does an incredible number of incidents other than fires, but it is also important to note that many of the calls listed come in as fire calls, however they are classified closer to what we find when we arrive for reporting purposes so this can be deceiving.

Both our Fire Marshal Inspection program and our Firefighter training program are getting back to "normal" pre-pandemic levels, however COVID still to this day creates challenges for our staff in these areas as well as on our responses. The members have continued to respond flawlessly during this difficult time.

The North Thompsonville Fire Marshal's office continues to conduct plan reviews and construction inspections on multiple projects. Additionally, the required annual building & hazmat inspections are being done by the Fire Marshal staff.

In 2021, the firefighters of this department dedicated over 3,200 hours at incidents and over 3,800 hours on training. Thanks to all for your efforts.

On the agenda tonight is an article (#5) to sell the 2006 International – Engine 41. I recommend passage of this article as the engine does not get the use that it should due to a lack of brush fires as well the fact that our roster is lower than it has been in years. Unfortunately, this engine sits most often and the costs in regular maintenance, insurance and repairs are beginning to add up. We also use our mutual aid partners when needed so I can assure the district that this sale will not jeopardize the safety of our residents.

I believe many members of the public have seen or heard people around town talking about fire department consolidation. I feel that there may be efficiencies that can be gained by consolidation, however this fire district has the lowest fire tax of all five of the fire districts, additionally, out of the last eighteen (18) years only twice has the tax rate been increased only to go back to the lower rate the next year. What I believe will force us into consolidation, and this isn't necessarily a bad thing, but that would be a lack of members. I have not had a lot to fight for on consolidation as I can assure you a consolidation would increase this district's tax rate to support additional personnel.

As you can see, we have a number of open racks and we are always looking for able bodied people age sixteen and up to fill these racks. No experience is required, we will train, we just need your time. We use a pay call system and offer a great number of benefits. If you or someone you know is interested, please let us know.

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.

The equipment continues to be in great shape great shape and Captain Jake Light works diligently on the maintenance and has saved the District substantial amounts by completing many projects in house. Captain Light is also a certified Car seat Install Technician. If you need your child's car seat installed properly or a safety check, call the station and set up an appointment.

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.

Additionally, 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.

We look forward to another successful and safe year here at Fire District #10 – Keep up the good work!

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 2021 - 2022

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, 2021 as prescribed by the CT State Statutes. Pages 14-18 of this report were taken from their audited financial statements.

Pages 14 and 15 include the independent auditor's report and their opinion that the financial statements are presented fairly.

Page 16 includes the Balance Sheet for the District which reports general fund assets of \$1,371,022 and liabilities of \$110,361 leaving a general fund balance of \$1,260,661 at June 30, 2021. The Statement of Net Position on Page 17 includes capital assets of \$3,312,386 and non-current liabilities of \$470,996. Total assets are \$4,683,408 and total liabilities are \$581,357 leaving a total net position of \$4,102,051.

Page 18 is a detailed schedule comparing actual vs. budgeted revenues and expenditures for the fiscal year ended June 30, 2021. The approved budget included an excess of \$8,740 in total budgeted revenues over total budgeted expenditures. Actual revenues exceeded budgeted revenues by \$32,227, actual other financing sources exceeded budgeted other financing sources by \$35,119 and actual expenditures were short of budgeted expenditures by \$97,826. The result was actual net revenues of \$165,172 over budgeted net revenues. The general fund balance increased by \$173,912 for the fiscal year ended June 30, 2021.

CURRENT FISCAL YEAR 2021-2022

Page 10 compares current fiscal year income and expenses through April 30, 2022 with the current year approved budget. Total actual income received is in excess of total budgeted income by \$7,294. Expenses through April 30 are \$336,261 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 \$1,528,147 to \$1,576,703 due to an increase of about \$98 million in the district's total grand list and a decrease in the mill rate from 3.15 to 2.70. Appropriations are projected to increase from \$1,562,232 to \$1,603,732 primarily because of a \$16,679 increase in budgeted employee wages and a \$30,025 increase in budgeted capital expenditures and equipment maintenance. Expenditures in 2022-2023 are projected to exceed income by \$22,092.

Page 12 reports pension plan activity and ending values as of April 30, 2021 and 2022 for both the volunteer pension plan and the full-time employee pension plan. Total pension plan values decreased slightly from \$1,939,716 at April 30, 2021 to \$1,913,038 at April 30, 2022 due to a downturn in the market in the first few months of 2022.

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.

I would like to thank the Board of Commissioners, Chief Provencher and members of the department who continue to make my position as Secretary/Treasurer a pleasant experience.

Timothy M. Keene
District Secretary / Treasurer

NORTH THOMPSONVILLE FIRE DISTRICT #10
STATEMENT OF INCOME AND EXPENSES
FISCAL YEAR ENDING JUNE 2022

AS OF APRIL 30, 2022

	<u>2021-2022</u> <u>BUDGET</u>	<u>ACTUAL</u> <u>THROUGH</u> <u>4/30/2022</u>	<u>OVER</u> <u>(UNDER)</u> <u>BUDGET</u>
<u>INCOME</u>			
Tax Revenue	\$ 1,528,147	\$ 1,536,916	\$ 8,769
Interest	3,500	986	(2,514)
State of CT	237	-	(237)
Other	3,000	4,276	1,276
Total Income	<u>1,534,884</u>	<u>1,542,178</u>	<u>7,294</u>
<u>EXPENSE BY CATEGORY</u>			
Building Maintenance	84,086	78,381	(5,705)
Insurance	33,500	32,880	(620)
General & Administrative	103,564	80,847	(22,717)
Treasurer's Fee	23,800	23,800	0
Alarm System	16,700	8,368	(8,332)
Firemen's Annual Allowance	50,700	-	(50,700)
Commissioner's Allowance	4,350	-	(4,350)
New Ladder Truck Payments	97,769	97,769	0
Standby Expenses	1,000	143	(857)
Fire Equipment Maintenance	119,665	90,877	(28,788)
Fire Marshal's Expenses	7,300	4,536	(2,764)
Emergency Fund	30,000	-	(30,000)
Hydrant Expenses	11,000	8,388	(2,612)
Benevolent Association	10,000	6,000	(4,000)
Pension Fund Contributions - Volunteer	12,750	12,413	(337)
Pension Fund Contributions - Full Time	66,551	69,636	3,085
Employee Related Expenses	181,300	140,802	(40,498)
Employee Payroll Expenses	632,947	520,779	(112,168)
Information Technology	17,500	17,676	176
Total Operating Expenses	1,504,482	1,193,295	(311,187)
Capital Expenses	57,750	32,676	(25,074)
Total Expenses	1,562,232	1,225,971	(336,261)
Estimated Expenses for May / June 2022	-	336,261	336,261
Total Expenses	<u>1,562,232</u>	<u>1,562,232</u>	<u>0</u>
Est Income in Excess (Short) of Expenses	<u>\$ (27,348)</u>	(20,054)	<u>\$ 7,294</u>
General Fund Balance at 6/30/2021		1,173,642	
Capital and Non-Recurring Fund, 6/30/2021		87,019	
Estimated Total Fund Balance 6/30/22		<u>\$ 1,240,607</u>	

NORTH THOMPSONVILLE FIRE DISTRICT #10
BUDGET COMPARISON
FISCAL YEARS ENDING JUNE 30, 2022 AND 2023

<u>INCOME</u>	<u>2021-2022</u>	<u>2022-2023</u>
Property Taxes	\$ 1,528,147	\$ 1,576,703
Other Income	<u>6,737</u>	<u>4,937</u>
Total Projected Income	<u>1,534,884</u>	<u>1,581,640</u>
 <u>APPROPRIATIONS</u>		
Maintenance of Building	84,086	79,135
Insurance and Bonds	33,500	35,175
General & Administration Expense	103,564	99,721
Treasurer's Fee	23,800	23,800
Alarm System	16,700	21,700
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	11,000	22,500
Maintenance of Fire Equipment	119,665	133,390
Fire Marshal's Expenses	7,300	8,550
Contribution to Benevolent Assoc.	10,000	6,000
Standby Emergency Fund	1,000	1,000
Emergency Fund	30,000	30,000
Employee Wages (full & part-time)	632,947	649,626
Employee Related Expenses	181,300	179,500
Volunteer Members Pension Fund	12,750	12,750
Full Time Employee Pension Fund	66,551	68,016
Information Technology	17,500	17,500
Capital Expenditures	<u>57,750</u>	<u>62,550</u>
Total Appropriations	<u>1,562,232</u>	<u>1,603,732</u>
 Increase (Decrease) to General Fund before Transfers	 (27,348)	 (22,092)
Transfer from General Fund	<u>0</u>	<u>0</u>
Increase (Decrease) to General Fund	<u>\$ (27,348)</u>	<u>\$ (22,092)</u>
 Transfer to Capital & Non-Recurring Fund	 <u>\$ -</u>	 <u>\$ 50,000</u>

NORTH THOMPSONVILLE FIRE DISTRICT #10
PENSION PLAN VALUES
AS OF APRIL 30, 2022 AND 2021

	<u>APRIL 30, 2021</u>	<u>APRIL 30, 2022</u>	<u>NET CHANGE</u>
<u>VOLUNTEER PENSION PLAN</u>			
(EDWARD JONES)			
District Contributions	\$ 380,000	\$ 390,000	\$ 10,000
Member Withdrawals	(138,246)	(154,649)	(16,403)
Earnings on Investments	511,657	488,985	(22,672)
Current Market Value	<u>\$ 753,411</u>	<u>\$ 724,336</u>	<u>\$ (29,075)</u>
<u>FULL-TIME PENSION PLAN</u>			
(VOYA FINANCIAL)			
District Contributions	\$ 735,673	\$ 805,678	\$ 70,005
Member Withdrawals	(151,231)	(151,231)	0
Earnings on Investments	601,863	534,255	(67,608)
Current Market Value	<u>\$ 1,186,305</u>	<u>\$ 1,188,702</u>	<u>\$ 2,397</u>
Total Value of Pension Funds	<u>\$ 1,939,716</u>	<u>\$ 1,913,038</u>	<u>\$ (26,678)</u>

NORTH THOMPSONVILLE FIRE DISTRICT #10
TAX REVENUE
2017 - 2021

OCTOBER GRAND LIST

(in Millions)	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Real Estate	478.030	393.285	390.784	391.098	391.568
Business Personal Property	37.629	38.533	33.802	31.758	32.499
Automobile	<u>62.749</u>	<u>48.546</u>	<u>45.683</u>	<u>45.728</u>	<u>44.605</u>
Total Assessment	578.408	480.364	470.269	468.584	468.672
Mill Rate:					
Real Est / Bus Pers Prop	2.70	3.15	3.15	3.15	3.15
Automobile	<u>2.70</u>	<u>3.15</u>	<u>3.15</u>	<u>3.15</u>	<u>3.15</u>

FISCAL YEARS	<u>2022-2023</u>	<u>2021-2022</u>	<u>2020-2021</u>	<u>2019-2020</u>	<u>2018-2019</u>
(in Thousands)					
Estimated Tax Revenue	1561.703	1513.147	1481.347	1476.040	1476.317
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	1576.703	1528.147	1496.347	1491.040	1491.317
Actual Tax Revenue		<u>1536.916</u>	<u>1496.037</u>	<u>1492.168</u>	<u>1490.735</u>
Over (Under)		<u>8.769</u>	<u>(0.310)</u>	<u>1.128</u>	<u>(0.582)</u>



Independent Auditors' Report

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

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, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility 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; this includes 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Independent Auditors' Report (continued)

Opinion

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 North Thompsonville Fire District as of June 30, 2021, 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.

Other Matters

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 on pages 3 through 7 and 27 through 28 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial 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 15, 2021

North Thompsonville Fire District
 Balance Sheet
 Governmental Funds
 June 30, 2021

	General Fund
Assets	
Cash and cash equivalents	\$ 1,344,407
Prepaid expense	26,615
Total Assets	1,371,022
Liabilities	
Current liabilities	
Accounts payable	104,866
Accrued expenses	5,495
Total Liabilities	110,361
Fund Balances	
Nonspendable	26,615
Assigned	87,140
Unassigned	1,146,906
Total Fund Balances	1,260,661
Total Liabilities and Fund Balances	\$ 1,371,022

See accompanying notes

North Thompsonville Fire District
Statement of Net Position
June 30, 2021

	Governmental Activities
Assets	
Current assets	
Cash and cash equivalents	\$ 1,344,407
Prepaid expense	26,615
Total current assets	1,371,022
Noncurrent assets	
Capital assets not being depreciated	59,929
Capital assets being depreciated, net	3,252,457
Total noncurrent assets	3,312,386
Total Assets	4,683,408
Liabilities	
Current liabilities	
Accounts payable	104,866
Accrued expenses	5,495
Total current liabilities	110,361
Noncurrent liabilities	
Due within one year	99,163
Due in more than one year	371,833
	470,996
Total Liabilities	581,357
Net Position	
Net investment in capital assets	2,846,683
Unrestricted	1,255,368
Total Net Position	\$ 4,102,051

See accompanying notes

North Thompsonville Fire District
 Budgetary Comparison Schedule for the General Fund
 For the Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Favorable (Unfavorable) Variance
Revenues				
Property taxes	\$ 1,496,347	\$ 1,496,347	\$ 1,496,037	\$ (310)
Intergovernmental	237	237	30,986	30,749
Investment earnings	3,500	3,500	2,880	(620)
Other	3,000	3,000	5,408	2,408
Total revenues	<u>1,503,084</u>	<u>1,503,084</u>	<u>1,535,311</u>	<u>32,227</u>
Expenditures				
Fire Protection:				
Alarm	12,000	12,000	8,368	3,632
Bank charges and payroll fees	3,360	3,360	4,460	(1,100)
Benevolent association contribution	10,000	10,000	-	10,000
Building maintenance	82,006	82,006	58,481	23,525
Commissioners allowance	2,850	2,850	4,350	(1,500)
Communications expense	14,200	14,200	3,558	10,642
Computer and information technology	17,500	17,500	18,552	(1,052)
Dues and publications	700	700	1,061	(361)
Emergency	10,000	10,000	4,160	5,840
Employee related costs	167,600	167,600	150,288	17,312
Equipment maintenance	50,330	50,330	99,450	(49,120)
Fees - secretary/treasurer	23,800	23,800	23,800	-
Firefighter physicals and medical	12,100	12,100	9,881	2,219
Fire Marshal	8,000	8,000	2,637	5,363
Fire Training Facility	-	-	-	-
Gross wages and payroll taxes	606,743	606,743	622,500	(15,757)
Hydrant expense	11,000	11,000	2,930	8,070
Insurance	31,920	31,920	30,358	1,562
Miscellaneous	35,500	35,500	531	34,969
Office expense	4,470	4,470	4,099	371
Pension plan and administration	78,091	78,091	82,079	(3,988)
Professional development	9,200	9,200	889	8,311
Professional fees	25,000	25,000	16,199	8,801
Stand-by	1,000	1,000	404	596
Station supplies	23,100	23,100	38,713	(15,613)
Tax collection fee	44,890	44,890	44,881	9
Training and education	17,740	17,740	12,143	5,597
Uniforms	6,900	6,900	2,736	4,164
Debt service				
Principal	85,870	85,870	96,221	(10,351)
Interest	11,899	11,899	11,899	-
Capital outlay	86,575	86,575	40,890	45,685
Total expenditures	<u>1,494,344</u>	<u>1,494,344</u>	<u>1,396,518</u>	<u>97,826</u>
Other financing sources (uses)				
Sale of general capital assets	-	-	5,000	5,000
Insurance recoveries	-	-	30,119	30,119
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>35,119</u>	<u>35,119</u>
Excess (Deficiency) of Revenues over Expenditures				
	<u>\$ 8,740</u>	<u>\$ 8,740</u>	<u>\$ 173,912</u>	<u>\$ 165,172</u>
Fund Balance, beginning of year			<u>1,086,749</u>	
Fund Balance, end of year			<u>\$ 1,260,661</u>	

See accompanying notes