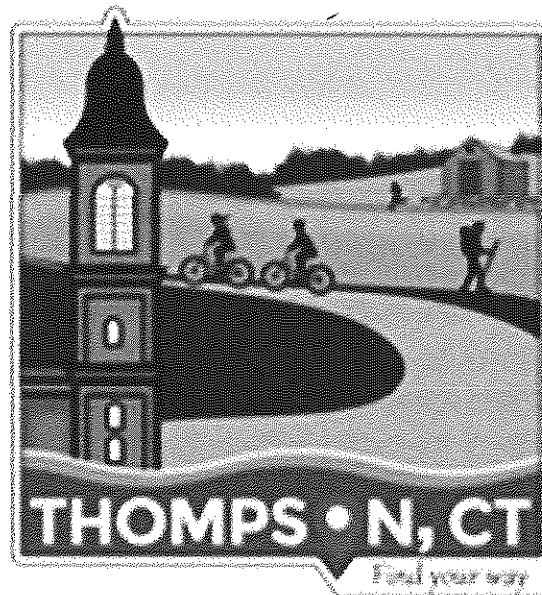


TOWN OF THOMPSON, CONNECTICUT



ANNUAL REPORT

July 1, 2021-June 30, 2022

THOMPSON CONNECTICUT 2021-2022 ANNUAL REPORT INDEX

Town and State Officers

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- Wetlands Agent
- Zoning Enforcement Officer

Public Schools

Public Works Department (DPW)

Recreation

Selectman's Office

Tax Collector

Town Clerk

Veteran's Services

Thompson Boards, Commissions, & Committees:

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Building Committee

Conservation Commission

Economic Development Commission/ Branding Subcommittee

Education, Board of

Finance, Board of

Fire Advisory Committee/ Volunteer Fire Departments

Housing Authority

Inland Wetlands Commission

Library Board of Trustees

Mill Sites Redevelopment Advisory Committee (MSRAC)

Ordinance Review Committee

Planning and Zoning Commission

Recreation Commission

Selectmen, Board of

Trails Committee

Transfer Station Advisory Committee

Water Pollution Control Authority

Zoning Board of Appeals

*** * * * ***

Area Agencies:

Northeast District Department of Health (NDDH)

Thompson Ecumenical Empowerment Group (TEEG)

*** * * * ***

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TOWN AND STATE OFFICERS

As of JUNE 30, 2022

BOARD OF SELECTMEN

Amy St.Onge

Susanne Witkowski

Ken Beausoleil

TOWN CLERK

Renee Waldron

ASSISTANT TOWN CLERK

Gail Livingstone

CHIEF FINANCIAL OFFICER/TREASURER

William Steglitz

REGISTRAR OF VITAL STATISTICS

Renee Waldron

ASSISTANT REGISTRAR OF VITAL STATISTICS

Gail Livingstone

SUB REGISTRAR OF VITAL STATISTICS

Timothy G. Farner

Robert Fournier

William M. Juzwic

TAX COLLECTOR

Rene J. Morin

ASSESSOR

Paul Hopkins

BOARD OF EDUCATION

Kathleen Herbert, Chairman

William D. Witkowski, Vice-Chair

Thomas M. Angelo

Danielle Armstrong-Carlson

Jessica Bolte

Valentine Iamartino

Linda Jarmolowicz

Matthew Polsky

Heather Santos

BOARD OF FINANCE

Aaron McGarry, Chairman

Robert Werge Jr., Vice-Chairman

Laurent Guillot

Stephen L. Herbert

David Johnson

Robert K. Mann

BOARD OF ASSESSMENT APPEALS

Daniel W. Santerre

Erica J. Ellison-Groh

Robert Pederson

AGRICULTURE COMMISSION

Randy C. Blackmer, Jr., Chairman
Jonathan Eddy
Valerie S. Clark

Kies Orr
Art Siegmund

AGRICULTURE COMMISSION ALTERNATES

Vernon Butler
Earl W. Norman
Daniel Kelley

BUILDING OFFICIAL

Terry Bellman

BUILDING CODE – BOARD OF APPEALS

Edward Bibek, Jr.
Robert C. Pelletier

Frederick E. Wojick
Ricardo R. Rovero

BUILDING COMMITTEE

John Rice, Chairman
Thomas Angelo
Francis Langlois
Jonathan Hoenig

Joseph Poplowski
Brian Santos
William D. Witkowski
Justin Yong

BURNING OFFICER

James R. Seney, Jr.
Constantino Galasso

CHARTER COMMUNICATIONS NORTHEAST ADVISORY COUNCIL

A. Richard Trudeau

Amy St. Onge

Vacancy

CONSERVATION COMMISSION

Philip Thomas, Chairman
Norma R O'Leary, Vice-Chair
Peter J. Cummins, Jr.
Dave Clark

Judith Rondeau
Carol A. Smith
Susan Wheeler

CONSERVATION COMMISSION OFFICER

Dan Malo

CONSTABLES, APPOINTED

Donald A. Brown
Christopher Walch
George H. Mooney, Jr.
Norman M. Baker

Alan Pratt
Dennis A. Tackson
James A. Niedzialkoski

DOG WARDEN/ANIMAL CONTROL OFFICER

Janis Smith

ECONOMIC DEVELOPMENT COMMISSION

Brian Yacino, Chairman
JoAnn Hall
Brian S. Santos
Brian Loffredo

Charles Obert
Daniel Bennett, Alt.
Renee Waldron, Alt.

ELDERLY, AGENT OF

Therese Horvath

EMERGENCY MANAGEMENT, Director of
Deputy Director

Stephen F. Benoit
Brian Howell

ETHICS ADVISORY COMMITTEE

Jason Akana
Jimmy Andrews
Al Landry

Kathleen Herbert
Gary Hopkins

FAIR HOUSING OFFICER

Tyra Penn-Gesek

FIRE CHIEFS

Community Fire Company, Inc.
East Thompson Fire Department
Quinebaug Volunteer Fire Department, Inc.
Thompson Hill Fire Engine Company
West Thompson Indep. Fire Association

John Sharpe
Ronald Fournier
Steven T. Bodreau
Matthew Grauer
Mathew Whipple

FIRE MARSHAL

James Seney, Jr.

FIRE INVESTIGATOR

Constantino Galasso

FIRE PROTECTION ADVISORY COMMITTEE

John Sharpe, Chief – Community Fire Company, Inc.
Constantino Gallaso, Alternate – Community Fire Company, Inc.
Mathew Whipple, Chief – West Thompson Fire Department
Matthew Bernier, Alternate – West Thompson Fire Department
Steven T. Bodreau, Chief – Quinebaug Volunteer Fire Department
Justine Gendreau, Alternate – Quinebaug Volunteer Fire Department
Matthew Grauer, Chief – Thompson Fire Engine Company, Inc.
Edward Charlton, Alternate – Thompson Fire Engine Company, Inc.
Ronald Fournier, Chief – East Thompson Volunteer Fire Department
Eric Fiske, Alternate – East Thompson Volunteer Fire Department
Brett Jacobson, Alternate – East Thompson Volunteer Fire Department
Sean Strohman-Member at large

HOUSING AUTHORITY

Michael Darcy, Chairman
Matilda Deotte
James Leite

Lynne Comtois
James Sali

INLAND WETLANDS COMMISSION

George T. O'Neil III, Chairman
 Diane Chapin
 Francesca G. Morano

H. Charles Obert
 2 Vacancies
 1 Alt. Vacancy

INLAND WETLANDS ENFORCEMENT OFFICER

Marla Butts

JUSTICES OF THE PEACE

Kimberly Austin
 John L. Bell, Sr.
 Jane D. Salce
 Herbert E. Cortis
 Michelle Toni Chapdelaine
 Larry Groh, Jr.
 Theodore A. Gagne
 Matthew Bailey Polsky
 Douglas J. Williams
 Amy St. Onge

Michael Krogul
 Christopher Eichner
 Joseph A. Parodi
 Brian Lynch
 Albert J. Marcoux, Jr.
 Valentine L. Iamartino
 Joseph Iamartino
 Marvin J. Wilbur

LIBRARY BOARD OF TRUSTEES

Mary T. Fatsi, Chair
 Robert A. Lachance
 A. Aileen Witkowski

Donna Reynolds Lynch
 Anna A. Naum
 Bernadette Quercia

MILL SITES REDEVELOPMENT ADVISORY COMMITTEE (MSRAC)

Janet J. Blanchette, Chair
 Bernard H. Davis
 Norma R. O'Leary
 Renee Waldron

JoAnn Hall
 Stephen B. Lewis
 Kenneth Beausoleil
 Charlene Langlois

NE DISTRICT DEPARTMENT OF HEALTH

Orla McKiernan-Raftery

Delpha Very Alt.

NE CT COUNCIL OF GOVERNMENTS

Amy St. Onge

ORDINANCE REVIEW COMMITTEE

Celeste B. Guimont
 Joann Hall
 Al Landry

Paulette Hamel
 Richard Trudeau
 Vacancy

PLANNING & DEVELOPMENT, Director of

Tyra Penn-Gesek

PLANNING & ZONING COMMISSION

Joseph A. Parodi, Chairman
 Randolph C. Blackmer, Jr., Vice-Chairman
 Alvan Hill
 Michael Krogul
 Charlene Langlois
 Kies Orr-LaVeck (alt)

Brian Santos (alt)

John B. Lenky
 David Joseph Poplawski
 John J. Rice
 Jane Salce
 Raymond Williams
 Robert Werge, Sr. (alt)

PROBATE, JUDGE OF

Leah Schad

RECREATION COMMISSION

Renee Waldron, Chairman
 Cynthia K. Antos, Vice-Chair
 Wayne Barber
 Dave Clark

Thomas Jourdan
 Robbie L. L'Heureux
 Donna Poitras
 2 Vacancies

REDEVELOPMENT AGENCY

Mercedes J. Robbins, Chair
 Shirley J. Houle

Robert A. LaChance
 Barbara R. Pickett

REGISTRAR OF VOTERS

A. Aileen Witkowski

Francis J. McGarry

SMALL CITIES ADVISORY COMMITTEE

Mercedes J. Robbins, Chair
 Shirley J. Houle

Robert A. Lachance
 Barbara R. Pickett

SOLAR ADVISORY COMMITTEE

William Birch
 Kathleen Herbert

Alvan R. Hill
 Dick Trudeau

SUPERINTENDENT OF SCHOOLS

Dr. Melinda Smith

THOMPSON ECUMENICAL EMPOWERMENT GROUP
T.E.E.G., DIRECTOR OF

Ann Miller

TOURTELLOTTE (SCHOOL) BOARD OF TRUSTEES

Amy St.Onge, First Selectman
 Kathleen Herbert Chairman, Board of Education
 Robert Werge Jr., Board of Finance
 Dr. Melinda Smith, Superintendent of Schools
 Thomas Angelo President, Tourtellotte High School Alumni Association
 Joseph Iamartino, President, Thompson Historical Society
 William Steglitz, Finance Director

TOURISM DISTRICT (EASTERN REGIONAL) MYSTIC COUNTY

Tyra Penn-Gesek

TOURTELLOTTE MEMORIAL ROOM CURATOR

Joseph Iamartino

TOWN HISTORIAN

Joseph Iamartino

TRAILS COMMITTEE

Karen Durlach, Chair
 Patricia Charron
 Michael Lajeunesse
 Al Landry
 Brian Loffredo
 John J. Kochinskaskas

Lucille Langlois
 Charles Obert
 David Ostrowski
 Rob Paton
 Paul Provost

TRANSFER STATION ADVISORY COMMITTEE

Al Landry
 Karen Durlach
 Paul Horanzy
 Steven Houghton

Linda Carli, Alt.
 Lynn Landry
 David Ostrowski
 Kevin Racine, Alt.

VETERANS OFFICER

Robert F. LeBeau

WATER POLLUTION CONTROL AUTHORITY

Michael J. Krogul, Chairman
 H. Charles Obert
 Adrien A. LaPalme

Victor Nizamoff
 Donald M. Pimental

ZONING BOARD OF APPEALS

Kevin M. Beno, Chairman
 Geoffrey Bolte
 Kirby F. Cunha

Jason St. Onge
 Kenneth Weiss

ZONING BOARD OF APPEALS ALTERNATES

Leslie Lavallee

Ross Dimock

Paul Lenky

ZONING OFFICER

Cynthia Dunne

TOWN COUNSEL

Halloran & Sage

REPRESENTATIVE – 51ST

REPRESENTATIVE IN CONGRESS –
2ND CONGRESSIONAL DISTRICT

Joseph Courtney

UNITED STATES SENATORS

Richard M. Blumenthal

Christopher S. Murphy

Assessor: Grand List Report 2021-2022

Assessor: Paul Hopkins

Mission Statement: To effectively discover, value and list all taxable property within the Town annually to include real estate, personal property & motor vehicle assessments.

What we do:

- *Establish assessed values for all real property in the Town
- *Document & verify transfers of real property
- *Process veteran exemptions
- *Process homeowner credits for the elderly & disabled
- *Process renter rebates for the elderly
- *Oversee the revaluation process
- *Maintain a record of sales for comparables
- *Maintain tax maps through GIS
- *Make property cards accessible to the public
- *Discover and value personal property
- *Value motor vehicles received as unpriced from DMV
- *Process adjustments to motor vehicles sold, totaled or moved out of state
- *Process farm and forest PA-490 applications

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SUMMARY 2022 GRAND LIST OF TAXABLE PROPERTY FOR TOWN OF THOMPSON

	TOTAL EXEMPTIONS	GROSS ASSESSMENT	NET
VALUE			
TOTAL PART 1: REAL PROPERTY (CODES 100 - 800)		639,506,459	
TOTAL PART 2: REG.MOTOR VEHICLE (CODES 01-04, #8)		109,358,530	
TOTAL PART 3: PERSONAL PROPERTY (CODE 9- 25)		44,537,425	
TOTAL GROSS GRAND LIST VALUES		793,402,414	
TOTAL PART 4: PROPERTY EXEMPTION (CODES A-R)			
REAL ESTATE	10,062,380		
MOTOR VEHICLE	1,214,780		
PERSONAL PROPERTY	12,565,210		
TOTAL PART 4:	23,842,370		
TOTAL NET GRAND LIST VALUE			769,560,044

Animal Control

Thompson brought the Animal Control function back in-house and worked to refurbish the facility through several means. A Dog Warden/Animal Control Officer was selected: Janis Smith. The facility location is 185 Pasay Road in North Grosvenordale, which functions around the clock to tend to local animals, both domestic and, when needed, wild.

The mission of the Animal Control Department is to protect the public, to protect animals and promote their humane treatment, to find good homes for our animal guests and to run a well-organized, efficient shelter.

Thompson Animal Control has a no-kill philosophy and will make every effort to find good homes for our healthy, non-aggressive animal guests, whether by the general public or by approved animal rescue organizations. To reduce the number of homeless pets, we will ensure that all dogs are spayed or neutered prior to adoption

Building Official

Building Official: Terry Bellman

Hours of Operation: Monday - Thursday: 7:00 AM to 3:00 PM Friday: *Closed*

What We Do: Throughout your building project & home improvement needs, the Building Department is here to serve the residents & contractors of the Town & beyond...from the beginning when a permit application is submitted, through the project's required inspections, until the Certificate of Occupancy is issued...our Department is here to answer any questions & guide you through the permitting & building process with as much knowledge, guidance & service that we can offer with Public Safety our main priority. The 2015 Series of the I.R.C. Building Codes were adopted 10-01-2018.

- Process All Building Permit Applications
- Schedule All Inspections for the Building Official
- Review Structural Plans for Conformance with Codes
- Process All Driveway Permit Applications
- Schedule All Inspections for the Fire Marshal
- Review Site Plans for Conformance with Codes
- Process All TWPCA Permit Applications
- Advise & Refer Land Use Projects for Zoning & Wetlands
- Perform All Requested Inspections
- Process Most NDDH Permit Applications (*that involve building permit activity*)
- Flood Plain Manager

Assessment Appeals, Board of

What We Do: The Board is charged to hear all tax assessment appeal requests in March (or April) and September of every year.

Spring meetings are for appeals of all property (real estate, personal property, and motor vehicles). The deadline to file an appeal is In early spring. September (or October) meetings are solely for appeals on motor vehicles. Meeting details are posted on the website.

Members are elected for a 4-year term.

Erica Ellison-Groh, Chair

Robert Pederson

Daniel W. Santerre

Building Committee

What We Do: The scope of this committee is to oversee major projects for the Town of Thompson. Meetings are the 2nd Wednesday each month at 6:00 PM in the Middle School Media Center.

Members are appointed for a 3-year term

John Rice, Chair

Joseph Poplawski

William D. Witkowski

Francis Langlois

Brian Santos

Jonathan Hoenig

Justin Yong

Thomas Angelo

Conservation Commission (see report on next page)

The mission of the Conservation Commission is to keep an inventory and conserve Thompson's natural and historic resources and open spaces and to serve in an advisory capacity to the Board of Selectmen and other municipal agencies. The Commission advocates the wise use of our natural resources and conservation of priority open space lands.

What We Do:

*Advocate for the wise use of our natural resources and conservation of priority open space land

*Advise the Inland Wetlands Commission and the Planning and Zoning Commission regarding the natural resources involved in development proposals before the boards

*Advise the Board of Selectmen and the land use boards regarding acquisition of priority open space lands and conservation easements

*Oversee stewardship of the town's conservation easement lands

*Update natural resources mapping as new data become available

Members are appointed for a 5-year term.

Meetings - When: 3rd Monday each month unless noted otherwise.

Where: 2nd Floor Conference Room at the Thompson Town Hall Time: 7:00 PM

Philip Thomas, Chair

Norma R O'Leary, Vice-Chair

Dave Clark

Carol A. Smith

Peter J. Cummins, Jr.

Susan Wheeler

Judith Rondeau

Thompson Conservation Commission

Annual Report, Fiscal Year 21-22

July 2021 - June 2022

The Conservation Commission is an official body of the Town of Thompson, with its members appointed by the Board of Selectmen. The enabling legislation for Connecticut conservation commissions is found in Chapter 97, Section 7-131a of the Connecticut General Statutes. Its duties and discretionary abilities are generally related to the supervision of natural resources and water resources within the Town limits.

During the FY, the Conservation Commission held 8 Regular Meetings and 1 Special Meeting to discuss conservation issues and manage ongoing projects, such as administration of the Neglected Cemeteries Grant from the Office of Policy and Management. The efforts of the Commission are supported by a Conservation Agent, who works 20 hours per week, hired shortly after the beginning of the fiscal year.

Activities of the Conservation Commission and Agent included:

- Administration of Bluebird nesting box program and distribution of over 50 bluebird boxes
- Identification and application prep for conservation and cemetery-related grants
- Collaboration with the Wetlands Agent and temporary assignment of Enforcement responsibilities
- Comment on revisions to Zoning and Subdivision Regulations and PA-490 Open Space Ordinance
- Review and reporting on development proposals before Wetlands and Planning/Zoning Commissions
- Recruitment and training of Recording Secretary and 3 new Commission members
- Administration and monitoring of Conservation Easements and open space properties
- Maintenance of the Conservation Commission web-presence on the Town website
- Day-to-day function of the Land Use Office and support of Town Hall operations

Conservation Commission Goals for FY 22-23:

- Continued grant-seeking to support the maintenance of local cemeteries
- Local and Regional collaborations to support other grant-seeking efforts
- Program development for environmental workshops and presentations
- Inspection of Conservation Easement properties and updates to the Easement list
- Identification of potential Open Space acquisitions or easement opportunities
- Updates to the Town's Cemetery list and improvements to the Town website
- Followup with Bluebird box recipients and continuation of distribution program
- Engagement with the development proposals of the other land use commissions
- Outreach and solicitation of volunteers for community conservation efforts
- Continued digital and hard-copy file maintenance and organization
- Increased familiarity with ArcGIS and implementation of map updates
- Attendance at pertinent land use conferences, trainings, and webinars
- Ongoing training for Commission members and staff

Dan Malo, Conservation Agent
05-03-2023

Emergency Management Director: Steve Benoit, Deputy Director: Brian Howell

Mission Statement: Our mission is to utilize effective planning, training and coordination to provide a comprehensive and integrated emergency management system that coordinates community resources to protect lives, property and the environment through mitigation, preparedness, response and recovery from all natural and man-made hazards that may impact the Town of Thompson.

What We Do: Thompson Emergency Management is responsible for coordinating the activities of all Civil Preparedness-Emergency Management Agency forces, both full time and volunteer, and is responsible for the recruitment and training of needed Civil Preparedness-Emergency Management personnel.

The Emergency Management Director assists the Chief Executive in the preparation and updating of Town Emergency Operations Plans and Standard Operating Procedures, maintains contact with the State Civil Preparedness-Emergency Management Area office designated for the Town of Thompson and cooperates with the State Office of Civil Preparedness-Emergency Management in preparation of required reports, procedures, and other necessary paperwork to ensure the Town is receiving all possible funding, equipment, and other benefits available to the Town through State and National Civil Preparedness-Emergency Management.

Thompson Emergency Management performs any such other Civil Preparedness-Emergency Management related functions as may, from time to time, be assigned by the Chief Executive of the Town of Thompson.

One of the services the department provides is assistance to people with disabilities and special needs during disasters, power outages, and evacuations. Please complete our form and update it annually. It is available in the town hall.

Finance (Treasurer)

Director: William (Bill) Steglitz **Financial Clerk:** Paula LeBlanc

Hours of Operation: Monday - Friday: 7:00 AM to 4:00 pm

The Finance Department is responsible for the operation of the Town's financial and accounting records.

What We Do:

- | | |
|--|--|
| - Payroll and Employee Benefits | - Co-ordination, Preparation, & |
| - Fixed Assets | Administration of the Town's Annual Budget |
| - Accounts Receivable and Payable | - Co-ordination of the Annual Audit |
| - Purchase Orders | - Water Pollution Control Authority |
| - Cash and Debt Management | Accounting and Finances |
| - Monthly and Annual Financial Reports | |

Human Resources (HR)

Human Resources Director: Michelle Giammarinaro

Hours are split between Town Hall and the Schools: Monday – Wednesday 9:00 AM - 4:00 PM

Thursday: 9:00 AM - 6:00 PM Friday: 9:00 AM- 2:00 PM

What We Do:

- Accident & Sickness Insurance Administration/General Government and Volunteer Fire Departments
- Benefits Administration
- Board, Commission, Committee Volunteer Application Processing
- Hiring Process Management
- Personnel File Management
- Training Administration
- Union Negotiation
- Worker's Compensation Administration

Library, Thompson Public & Louis P. Faucher Community Center

LIBRARY HOURS

Monday-Thursday: 10-8 Friday: 10-5 Saturday: 10- 2 (closed Saturdays July-Labor Day)

Library Director: Alison Boutaugh

The Thompson Public Library was incorporated in 1902 with a collection of 1,370 books in 1,990 square feet of space. It was located on Thompson Hill in a charming stone building, but the main library outgrew its space. Interim sites were found; the current library was completed in 1994. Today the Thompson Public Library / Louis P. Faucher Community Center is a 20,400 square foot facility in the heart of town.

The library has a collection of 55,000 items, as well as new technology and facilities to offer, while maintaining a friendly, personal service. Some of the many services and programs offered include online databases and apps available 24/7, free wifi, homebound delivery, a play corner in the Children's Area, Art @ the Library, downloadable e-books & audiobooks, movies on the BIG screen, public photocopier, mobile printing, test proctoring, notary service and passes to local attractions.

To request use of a meeting room at the Thompson Library & Louis Faucher Community Center, there are just a few simple steps; see the website or phone.

Mission Statement To provide the best possible informational, educational, cultural and recreational services in a warm and inviting environment.

The ***Friends of the Library*** was established in 1989 to provide support. Funds received by the Friends from membership dues, book sales and fundraisers are used solely for Library needs beyond the budget provided by the town, with an emphasis on Children's Services.



7,064 Card holders .. **220** New cards issued
22,113 Library visitors
48,330 Items loaned .. **4,514** Digital items borrowed
5,859 Reference questions answered
1,797 Computer users .. **1,754** Computer hours
933 Meetings held at the Library/Community Center
50 Programs for adults attended by **582** people

Children & Families

192 Programs attended by **2,533** people
1,051 Take & make kits shared

@ the Library

Monthly art shows, book discussion groups, Book Bundles,
curbside pickup, copier, printer, fax/scan machine, notary services &
The Lab - 3D printer & pens, Cricut, button machine, media conversion

New this year

Launched 100 Books Before High School and Family Read Aloud
Added Chromebooks, Kindle ereaders, puzzles, book sets & disc golf sets

Collection Size .. 60,137 items

Books .. 53,491 Videos .. 3,600 Audios .. 2,889 Other .. 157

www.thompsonpubliclibrary.org 860.923.9779

Library Hours: Mondays -Thursdays .. 10-8 Fridays .. 10-5
Saturdays 10-2 (closed Saturdays July-Labor Day)

Planning & Development Department

Director of Planning & Development: Tyra Penn-Gesek (see Activities Update, next page)

- Advisory Staff Member: Economic Development Commission, Mill Sites Redevelopment Advisory Committee, Planning & Zoning Commission
- Point of contact for economic development inquiries
- Seek out and apply for Federal, State and private foundation grant funding
- Administer and monitor grant funded projects
- *Develop and oversee long-term planning initiatives*
- Oversee the implementation of the Town's Plan of Conservation and Development
- Process all requests that go before the Small Cities (Redevelopment) Commission (currently inactive)

-Zoning Enforcement

Enforcement Officer: Cindy Dunne (Activities Report with Planning and Zoning Commission)

- Advisory Staff Member: Planning & Zoning Commission, Zoning Board of Appeals
- Process all zoning reviews & permits
- *Process and review all applications that go before the Planning & Zoning Commission*
- Process and review all applications that go before the Zoning Board of Appeals
- Provide interpretation for zoning and subdivision regulations
- Carry out enforcement and implementation of policies established by the Planning & Zoning Commission, as articulated in the Zoning Regulations and the Subdivision Regulations of the Town of Thompson, as amended
- Greet and direct residents, developers and other applicants needing assistance
- Enforce the Town of Thompson Junk Vehicle Ordinance

-Conservation Commission Officer

Conservation Officer: Dan Malo (see Activities Report on the subsequent page)

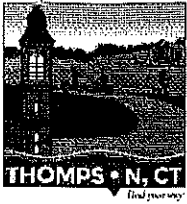
- * Advisory Staff Member: Conservation Commission, and upon request of PZC
- * Oversees conservation efforts and ensure protection of the Town's valuable resources

-Inland Wetlands Enforcement

Wetlands Agent: Marla Butts (see Activities report with Conservation Commission)

- Advisory Staff Member: Inland Wetlands Commission, Planning & Zoning Commission
- Oversee the protection of the Town's wetland resources
- Assist residents and developers wishing to develop within regulated areas
- *Enforce the Town's Inland Wetlands and Watercourses Regulations*

Planning & Development Grant Update: 1 July 2021 – 30 June 2022



TOWN OF THOMPSON

Planning & Development

815 Riverside Drive
P.O. Box 899
North Grosvenordale, CT 06255
PHONE: 860-923-9475
E-MAIL: planner@thompsonct.org
www.thompsonct.org

29 July 2022

Board of Selectmen
Amy St. Onge
Susanne Witkowski
Ken Beausoliel

Re: Update from the Director of Planning & Development

Dear Selectmen,

The following is an update on projects currently underway through my office. The first section will touch on all grants currently in progress, or updated since my last report. The second section will provide updates on my work with the various municipal boards/commissions/committees. Anything that does not fit neatly into either of the first two sections will be addressed after those.

Grants:

Congressional Appropriations Award/Small Business Administration – Renovation of 65 Main St.

The draft agreement has not yet been received. The last email update I had from my contact at SBA appears to have been on 15 June, when I forwarded some revised budget paperwork the agency had requested. I emailed for a new update when preparing this memo, but have not had a response as of yet.

CT DEEP Recreational Trails Grant – Train Wreck Park

I have also not seen this draft agreement from the State, although there has been some incremental progress otherwise: we have received the signed M.O.U. from the Butlers at Morning Beckons Farm, which will allow the Town to undertake the work to recreate the stone turntable as the first-next-step in the project. No work can begin until the State funds are received, since they are to flow toward the site design, legal and acquisition costs. Therefore the \$154k from the ARPA funds also can't be applied until the portion of the project funded by the State has been completed. The position of grants manager at CT DEEP has recently been filled again, following the retirement of my initial contact Laurie Gianotti. I reached out to the new contact, and she replied that the MOU and other information I provided to the agency at the beginning of July have been sent over to CTDEEP's legal team and are under review and the contracting process is under way. ALSO: on Friday 29 July, OPM is considering additional funding requests for recreational trails and alternative transportation projects forwarded to them by CT DEEP. The balance of the Train Wreck Park project (improved parking area, welcome kiosk and playground equipment) is one of the projects that was passed up for their review, so it is possible that more funding for the full project may be approved by the State.

DECD Brownfield Remediation Grant (Environmental Cleanup – River Mill)

We are significantly closer to getting this agreement signed. There have been some delays due to the current owner of the mill being unwilling to sign a certain required document; but, the project partners have devised an alternate strategy that the State finds acceptable, if the stonewalling by the current owner continues. Our partner developer's attorney has given the owner a response deadline of Monday 1 August. If he continues to obstruct the process at this point, we will likely put our alternate strategy in motion. DECD has out most recent markup of the draft agreement as of the last week of July.

LOTICIP – Riverside Drive Sidewalk Replacement

This project is well underway, anticipated to be substantively complete by September, in order to allow CT DOT to come in afterward for milling & paving on Rte 12. Our contractor will complete the crosswalks after the State does its work, and there may also be some odds and ends with landscaping to be done after the sidewalks themselves are completed.

Middle Mile Broadband Grant – municipal broadband loop for North Grosvenordale

Grant application is due 30 September, but as of this moment the other potential partners in this project have dropped out of sight. I was able to reach 2 of the 3 partners earlier this week, and we have a zoom call scheduled for 10 August, to discuss whether we have a viable path forward. If so, I will start on that application immediately thereafter.

STEAP Grant – Thompson Public Library Roof Replacement

Amy and I discovered fairly late that these grants had opened up again, with a due date of 15 August. Upon review of the program requirements, we have settled on an application to complete the replacement of the Library roof. I am about 80% done with the application, and will have plenty of time to complete it once I return from vacation. The BoS should have a resolution to be adopted on the agenda of the 2 August regular meeting, as a component of that application package. I will be asking for \$496,000 to complete the project, which has an estimated price of \$575,000. Adding in contingencies brings the total budget to \$620k. We have \$124k banked in the capital account for the roof project, which satisfies the States preference for “shovel ready” projects with at least a 20% municipal match available. Notification is supposed to be by 15 September.

TLGV Youth Engagement Grant – Litter League

TLGV granted \$500 toward this pilot program, and we have secured another \$2500 in sponsorships to run a short first season September – November. The Recreation Dept is actively soliciting team members to take part. In synopsis: volunteers will be formed into teams who will be assigned monthly areas in Town to clear litter. Once a month the organizers will do a tally of all the bags collected by each team. Prizes will be awarded to the team that clears the most litter during the season. Anyone interested in joining a team should contact the Recreation Dept to sign up.

USDA Rural Development Emergency Health Care Grant – Thompson Fire Engine Co building addition: Decon facility & quarantine area

After putting most of an application together, Chief Grauer and I ran into an obstacle we couldn't clear in time to submit the proposal. If the department can somehow hire an engineer/architect to draw up the plans, then I still have that draft and we could resubmit to a different USDA Rural Development program at a later date.

USDA Urban Agriculture and Innovative Production Grant – 65 Main program development & park design

This grant was submitted on 29 July: a \$126k request with no match-funding requirement. The proposal is to fund the planning & development of the curriculum, business plan & maintenance plan for the small business center proposed as the end-use of the structure, along with the site design for the proposed 3.2 acre permaculture park on the adjacent parcel, an otherwise inaccessible portion of Riverside Park. The grant is a partnership between the Town, CT Resource Conservation & Development, Eastern CT Conservation District, TEEG an Tyche Planning & Policy Group. Notification is supposed to be made by 30 September, with a targeted start of the performance period by 31 January, according to the NOFO.

Municipal Commissions:

Agriculture Commission

The Agriculture Commission did work on some recommendations to pass up to the PZC for their annual Zoning Regulations update, specific to requirements for poultry, livestock and some other relevant provisions for agricultural zoning in Town. Those recommendations have been incorporated into a discussion guide for the PZC, which they will be taking up at a subcommittee meeting on Monday 15 August. Following that meeting, a copy of the recommended updates for this year will be posted for public comment ahead of the August regular meeting.

Economic Development Commission:

EDC is working up an RFP to publish for the architectural/engineering for the 65 Main project, which must be completed prior to starting the renovation funded by the Federal award. Brian Santos has written up a first draft, which I have reviewed & passed back to him. We expect that this design contract will require about \$15k in funding. Negotiations with the Tourtellotte Trust are ongoing to provide that funding, based on their affirmative vote to fund up to \$120k in grant match funding in 2021.

EDC still hopes to move forward with the next step in the 11th Village project, which will involve bringing the shops online for students from the Transitional program at the high school to operate a small used bookstore. I had a meeting with Melinda and Katie Butler in May to establish some action steps to make that possible, but I did not receive the follow up information I requested. I will re-open that conversation with the school once I return from vacation.

Mill Sites Redevelopment Advisory Commission:

In the absence of a DPW Director, MSRAC members suggested that we hire the contractor working on the sidewalks to also construct the Blain Rd intersection. NC Inc is working up a job estimate for me as an additional contract, since the work would be outside the scope of the LOTCIP agreement.

Following the construction of the Blain Rd intersection, MSRAC and I will confer with ECCD, when they come in to complete LID infrastructure and landscaping for the "bump-out" area. That work will be completed by ECCD using previously awarded grant funds from CT DEEP to the district.

MSRAC will also be working on development concepts for 630 Riverside. Depending on how certain actions play out, that may be in conjunction with a private developer or it may be in partnership with the Eastern CT Land Bank and interns from the Brownfields program at UConn.

Planning & Zoning Commission:

As noted previously, in August the PZC will start their annual process to review and make any needed updates to the Zoning Regulations. A preliminary memo has been prepared for their consideration, and the ZEO will also provide her recommendations. The annual update is targeted for the end of September, to stay consistent with the process followed over the last 3 years.

Following that, the PZC will return to the revision of the Subdivision Regulations. J&D Engineering has been hired to work with me on updating the road design & construction standards to meet current best practices, which is the last component needed to finish the draft that would be presented for public comment. The goal is to have the Subdivision Regulations updated and adopted by October or November.

Recreation Dept:

EDC and the Rec Commission have each committed funding to the Riverside Park Basketball/Pickleball court project, and the First Selectman has also agreed to direct \$15k of ARPA funding toward it. EDC funds will be used for the first phase, since they encumbered their portion to the paving company at the end of the fiscal

year. Superior Paving is estimating that they will begin excavating/repaving the basketball court in mid-September. They say worst case scenario, by early October. We have not selected a sealcoat company yet, but it has been recommended that we wait 6 months after repaving before sealcoating begins. The goal is to have the entire surface finished and the court opened by the end of May 2023.

Explore the Trail Camp was again a big success with the participating kids and families. Although we didn't expand to the extent we had planned, we did reach more kids from a wider area, and we have a decent base of funds banked for summer 2023. The project partners will be scheduling a "de-brief" call once I am back from vacation, to set some goals for next year.

As noted earlier, the Rec Dept is also actively working on bringing Litter League online for a pilot season running Sept-Nov. The initiative got a very good write up in the most recent issue of the Villager.

Outside Organizations:

Eastern Region Tourism District – BoD & Marketing Committee

I expect that the Marketing Committee will open its next round of regional partnership funding in the early fall. At this point I am considering building a regional partnership similar to the one that created the Z-maps for the Air Line Trail, this time highlighting historic cemeteries in the region, for self-guided tours. That is very preliminary at this point, and in order to make it happen I would need assistance from Thompson Historical Society and the Conservation Commission, both in terms of identifying the locations to highlight in town, and in terms of networking with other relevant organizations in the northeast corner.

UConn School of Engineering

Two proposals have been submitted to the engineering faculty for consideration by the rising senior student teams:

1. To develop an improved site design for the Transfer Station
2. To work with MSRAC and other partners to develop certain elements of a master concept design for the parcel at 630 Riverside.

The students will be back in school by the end of August, and I believe they make their project selections some time in September.

Public Works (DPW) and Transfer Station, Department of

Director of Public Works: Richard Benoit

Aide to the Director of Public Works: Kelley Genest

Location: 255 Buckley Hill Road Monday - Friday: 7:00 - 3:00

The Thompson Public Works Department handles a wide range of infrastructure maintenance services for the Town of Thompson. We have 95.97 miles of improved roads and 2.08 miles of unimproved roads that we are responsible for maintaining, handling all aspects including mowing, sweeping, drainage, resurfacing, and also grading of our unimproved roads.

The Transfer Station is also operated by the Public Works Department. In Thompson recycling is a priority. Our Transfer Station operates with a wide range of recycling opportunities: cardboard, paper, plastic, and glass are some of the many things we recycle. We also collect electronics, mattresses, mercury products, brush, grass clippings and leaves.

In addition to Road reconstruction, improvements, and maintenance, including obtaining supplies for their upkeep, the DPW department handles:

- * Operating the Town Garage itself, offering support when needed for the school bus fleet kept here, maintaining the facility
- * Care and upkeep of the town vehicles, monitoring Preventative Maintenance, doing long-term planning to be ready for vehicle obsolescence or failure
- * Care of the Library/Community Center, Parks/Playgrounds and public areas as well as several Cemeteries
- * Managing and staffing the Transfer Station and moving containers into place and then out to the appropriate collection or recycling locations
- * Managing snow removal, aware of public safety; ordering/managing supplies
- * Responding to fallen trees and situations which obstruct the roads, endanger public safety
- * Scheduling regular upkeep of the roads

Here at Public Works, we strive to do our best in maintaining our beautiful town year-round.

Our residents' safety is our number one priority. Whether it is a bright and sunny day or some of the harshest weather Mother Nature has to offer, we will be here protecting our town.



Recreation Director: Brian Lievensen

Email: recreation@thompsonct.org Phone: 860-923-9440

Regular Hours:

Monday - Wednesday: 9:00 AM to 4:00 PM Thursday: 9:00 -6:00 Friday: 9:00 - 2:00

Summer Hours: Monday - Friday: 9:00 AM to 5:30 PM

Mission Statement To enhance, promote and support quality recreation facilities and opportunities for all residents of the community.

The Department's task: study and plan for the development of recreation facilities and programs for the Town, as well as maintain responsibility for their supervision and management.

The Department:

- * plans, implements and oversees recreational programs for residents of the Town such as bus trips, community events, after school youth activities, adult fitness, and senior citizen activities
- * collaborates in scheduling & maintenance of Town parks and playgrounds
- * manages a **dedicated website** to identify current activities and offer online registration. Go to: **thompsonct.myrec.com**

Community Day: Thompson is Great! Let's Celebrate! Thompson Community Day is held on a Saturday in September at Riverside Park in North Grosvenordale: there is no entrance fee.

Community Day celebrates the unique people, organizations, and businesses in Thompson and offers all people in the community an opportunity to become familiar with our community asset and to enjoy local talent. To participate: Booth reservations are free to non-profit and civic groups. **Business/Vendor Booths so Businesses can promote themselves and/or sell products on site. **Promotional Banners hang outdoors along Route 12 at Riverside Park during the weeks leading up to Community Day.

**White Elephant booths available on the Riverside Softball Field. Sell used, unwanted, and/or tag-sale items.

Registrars of Voters

Registrars: A. Aileen Witkowski Francis McGarry

Hours of Operation at the Town Hall: Wednesdays from 12:00 pm to 3:00 pm

Thompson's Polling Places:

- *District 1: Thompson Library / Louis P Faucher Community Center, 934 Riverside Drive
- *District 2: Town Hall, Merrill Seney Community Room, 815 Riverside Drive
- *District 3: Quinebaug Fire Station, 720 Quinebaug Road
- *District 4: East Thompson Fire Station, 530 East Thompson Road

Connecticut has Election Day Registration at the Town Hall during voting hours.

Connecticut residents can check their registration and look up their polling place at myvote.ct.gov/lookup.

Curbside Voting: If you are disabled or have difficulty walking, you may vote in your vehicle at your regular polling places. Call the Registrars at 860-923-9636 to have your ballot delivered to your car.

Schools, Public (Thompson Mary R. Fisher Elementary, Middle and Tourtellotte Memorial High School)

Superintendent of Schools: Melinda Smith

Executive Administrative Assistant: Danielle M. Pederson

The school system serves Pre-K through Graded 12. Thompson's three public schools are housed in an educational complex off Riverside Drive in North Grosvenordale, adjacent to the Town Hall.

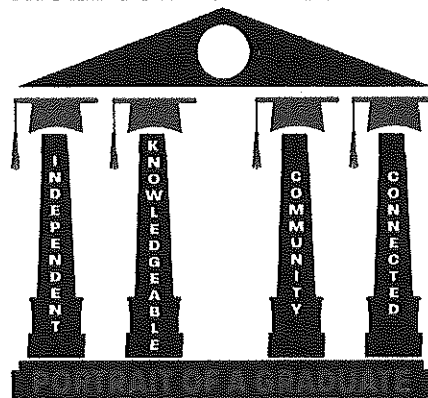
The Thompson Public Schools are committed to excellence throughout the school community. In a positive and caring environment, students will master lifelong learning skills to achieve individual maximum potential. Students will participate in a challenging curriculum that encourages creative and critical thinking. In partnership with community and family, we will foster the values of integrity and respect in a diverse and changing society.

Mission Statement:

We will meet the challenges of our vision by:

- *Providing dedicated leadership*
- *Encouraging community involvement and support*
- *Hiring and retaining an engaged, enthusiastic, focused, and professional staff*
- *Providing state of the art instruction*
- *Maintaining a safe and caring environment that fosters lifelong learning*
- *Ensuring that social/emotional well-being is a priority*
- *Embracing our differences*
- *Striving to help every student reach his or her potential*

THOMPSON PUBLIC SCHOOLS



In 2022, 961 students were enrolled in the system.

Selectmen: 2021-2022

*The Animal Shelter: the Art Department and Tourtellotte Memorial High School put together a team of students and staff to paint the new mural on the Dog Pound. Town Departments and staff contributed improvements/upgrades to the facility as well.

*Redevelopment of the historic North Grosvenordale River Mill: Thompson is one of 14 towns in the State to receive funding from the Brownfield Remediation Program under this grant round, and one of only 3 towns to receive the maximum \$2-million award.

*The Town has been awarded \$16,000 from CT DEEP Recreational Trails program, to enable development of the Train Wreck Park on the Air Line State Park Trail and is awaiting a request for funding from DECD to undertake major placemaking improvements in the North Grosvenordale Historic Mill Village.

*Public Act 490 - Open Space: allows property owners to set aside portions of their property to be preserved as undeveloped land for a minimum of 10 years. The Planning and Zoning Commission completed their revision of the Plan of Conservation and Development (PoCD) regarding PA 490, with a slight modification in the original language, added reference to the program. The BOS accepted the Planning and Zoning Commission's recommended language and approved an Ordinance adopting the Open Space section of the Act.

*The aging DPW facility needs are under review: repairs at the Transfer Station, construction of a modern salt storage facility, continued planning for the replacement of the Buckley Hill Rd bridges, as well as multiple smaller bridge repair projects and other maintenance items throughout the town. A vote was taken to move forward with creation of a Public Safety Complex/Salt Storage facility, addressing water quality issues as well as the DPW needs for equipment storage/management/maintenance.

*The Connecticut Department of Transportation (CONNDOT) awarded a \$2.1 million Local Transportation Capital Improvement Program (LOTICIP) grant to fund the reconstruction of 7400 feet of concrete sidewalks with granite curbs along Riverside Drive (Route 12). Functional improvements will also include updated pedestrian crossings, Americans with Disabilities (ADA) compliant ramps, a bus shelter at Town Hall for the NE CT Transit District bus line, and intersection improvements at Rawson Avenue. * Sidewalks update: the work from RT 200 to Rawson Avenue has a target date of September, 2021; the State will coordinate their work in the same areas for efficiency of getting both projects completed.

*The November 2021 fundraiser Turkey Trot and Wobble and children's Fun Run at West Thompson Dam was successful, despite missing 2020. The event raised close to \$11,000 to support TEEG /Thompson Recreation (Rec) playgrounds and parks/ Thompson Trails.

* On October 3, a ribbon cutting ceremony celebrated the installation of several interpretive signs commemorating the 1891 Great East Thompson Train Wreck. "Windows on the Past" was supported by a grant from CT Humanities

*At West Thompson Lake, the Blain Bridge replacement was installed this winter. Ribbon Cutting: April 22, 2022 with USACE, Thompson Trails and The Last Green Valley present.

* EMS issues developed necessitating investigation of alternatives. The town assumed the 3 ambulances. On 12/2021 the BOS voted to pursue contract negotiations with Putnam EMS. On 06-21-22 the BOS voted to enter into an agreement with Putnam EMS with the stipulation that details of what each town is providing is added.

* Use of the Community Fire Department building was no longer allowed due to structural issues; arrangements were made to re-locate staff and equipment.

* The new electronic changeable sign was installed at the Town Hall thanks to EDC efforts.

* ARPA Funds availability led to the process for public engagement

* The HVAC/schools roof system upgrade was initiated.

* An Affordable Housing Plan was reviewed and adopted.

*Major commitments of the Board of Selectmen this fiscal year: the Salt Storage Facility/Public Safety Facility, Purchase of the Ambulances from Community Fire Department, High School Track Renovation Design Costs and Train Wreck Park Development.

* During the year, the BOS addressed Covid protocols, including at the Senior Housing facility and all aspects related to public safety.

* The Finance Director resigned in January. The BOS worked with the HR Director and the Schools (their Finance Director would be retiring soon) to create a combined Town/Schools position. When the new Finance Director was selected and hired in the spring, that format became active. Schools/Town combined Departments also include IT and Human Resources.

*The State re-drew the boundaries of Senate District 35 impacting West Thompson and Quinebaug, requiring an Ordinance update. The town reviewed locations of voting places, noting that one has very limited parking and accessibility. The BOS agreed that the voting districts of Thompson would be re-drawn, with current voting districts 1 and 2 combined.

* During the Covid period, the Hybrid meeting format was positive; residents could participate in town government including the budget process easily, limiting exposure to Covid exposure.

* On 02-15 the EDC Branding Subcommittee was disbanded; Branding Subcommittee Chair Renee Waldron informed the BOS, which thanked the members of the Subcommittee. Their mission is completed; they were praised for an outstanding job.

Selectman's Office

The First Selectman is the Chief Executive and Administrative Officer of the Town, and is the Town's primary liaison to municipal, state and federal government officials and agencies as well as civic organizations and neighborhood groups.

First Selectman: Amy St. Onge Selectman Ken Beausoleil Selectman Susanne Witkowski
Assistant to the Selectmen: Marie C. Mongeau
The office is open Monday - Wednesday: 9:00 AM to 4:00 PM
Thursday: 9:00 AM to 6:00 pm Friday: 9:00 AM to 2:00 PM

This office supports the Board of Selectmen and the First Selectman in the administrative work of the Town by providing information to the public regarding town services, makes referrals for assistance, makes sure that correspondence and inquiries are addressed and assists in day-to-day operations of the office and the building.

The Office processes comments, concerns, and general questions regarding the town.

Some specific things you should contact this office about include:

- Application to Volunteer on a Board, Commission, or Committee
- Burn Permit – Residential
- Employment Application
- Gazebo Use
- Pistol Permit
- Raffle, Bingo, Bazaar Permits
- Town Hall Room Use
- Vendor / Solicitor Permit

Tax Collector: See 2021-2022 tax reports, end of booklet

Tax Collector Rene Morin, CCMC

Financial Tax Clerk Scott Antonson, CCMC Financial Tax Clerk Lynn Landry, CCMC

Tax office hours: 9:00 A.M. TO 4:00 P.M. Monday thru Wednesday

9:00 A.M. TO 6:00 P.M. Thursday 9:00 A.M. TO 2:00 P.M. Friday

Mission Statement: At the Thompson Tax Collector's Office, our vision is to exceed your expectations by providing all of our customers with a knowledgeable, professional, and courteous staff. We pledge to assist you with the collection of your real estate, motor vehicle, and personal property taxes, as well as the collection of sewer-use taxes, transfer station permits, and building permit fees. We will provide you with answers to any questions you may have or seek the information for you in a timely fashion. We will provide you with these services in a relaxed and friendly atmosphere. All information will be handled with the utmost confidentiality. Our dedicated professional staff works in an environment that promotes growth and fulfillment.

What We Do: The Tax Collectors Office collects Real Estate, Personal Property, Motor Vehicle and Supplemental Motor Vehicle taxes. The Tax Office contracts with the Thompson Water Pollution Control Authority to bill and to collect their sewer usage fees. We also collect the fees for, and issue, the Annual Transfer Station Permits. We provide information to attorneys on Title Searches for real estate closings and refinancing arrangements.



Town Clerk (See detailed report the on following pages)

Renee Waldron, Town Clerk Gail Livingstone, Asst. Town Clerk

Hours of Operation: Monday - Wednesday: 9:00 AM to 4:00 PM

Thursday: 9:00 AM to 6:00 PM Friday: 9:00 AM to 2:00 PM

Mission Statement:

- The Office is dedicated to the proper receipt, recording & maintenance of land records, vital statistics & licenses in conformance with State guidance and regulations.
- We continue to strive to provide residents and customers with the upmost in customer service.

We provide a wide range of services that include:

- Maintain land records, both deeds and maps (online index Land Records Search)
- Issue Marriage Licenses - Both parties must apply in person not more than 65 days before their wedding.
- Copies of Vital Records: Birth, Marriage, Death Certificates available
- Maintain Veterans Discharge Records - see the Assessor's Office for eligibility for property tax exemptions for home and auto.
- Issue and maintain dog licenses
- Issue and maintain hunting & fishing licenses
- Voter Information & Online Voter Registration
- Record Liquor Permits
- Record Notary Commissions
- Notarize Documents (On the advice of Town Attorney we do not notarize Last Wills and Testaments)
- Absentee Voting for referenda and elections (See Documents and Forms to obtain Application for an Absentee ballot)
- Issue Trade Name Certificates for Businesses
- Genealogy Research
- Maintain meeting agendas & minutes of Boards, Commissions and Committees

Veteran's Services Veteran's Officer: Robert LeBeau

Town Hall Hours: Monday, Wednesday, Friday: 10:00 to 11:00 AM or by appointment

What we do: Our office supports Thompson Veterans and their families. This may involve assisting with filing paperwork for Veteran benefits and death benefits. Veterans and their spouses who qualify may receive assistance with such items as food, clothing, medical bills and fuel as well as transportation to medical appointments at the V.A.

The Veteran's Officer participates in ongoing training to stay up-to-date on Federal and State programs for Veterans and their families.

Thompson Town Clerk's office
Renee Waldron, Town Clerk
Gail Livingstone Assistant Town Clerk

State Statute determines the duties and responsibilities of the Town Clerk.

The Town Clerk's Office maintains permanent land records of all documents recorded and survey maps filed for the Town of Thompson.

You can find a list of all Boards and Commissions along with all meeting minutes and agendas for each board in our office. The Town Ordinances, the rules and procedures for Town Meetings, and the minutes of all meetings are kept as permanent record in our vault.

The Town Clerk is the Registrar of Vital Statistics. Records of Birth, Marriage, Death and burial are permanent records in our office and date back to the 1700's. Certified copies of these records can be issued according to the Connecticut General State Statutes. Veteran discharge papers are also filed here which may entitle the Veteran to a Tax Exemption.

The Town Clerk's Office issues Dog licenses, Marriage licenses, and Hunting and Fishing licenses. Trade Name certificates are issued in the clerk's office and Certificates of Notaries Public are recorded here as well. The Town Clerk and Assistant Town Clerk are Notaries Public. Please note that wills and living wills are excluded from this service.

The Town Clerk's Office is also responsible for issuing absentee ballots and registering voters in the absence of the Registrar of Voters. The Town Clerk records and transcribes the minutes of all Town Meetings and certifies action taken by Town Meeting as to bonding and agreements. This office is the custodian of the Town Seal.

**Summary Results of the Town Meetings and Referenda during
FY 2021-22**

March 16, 2022 Special Town Meeting Voting Districts

Adopted

April 27, 2022 Special Town Meeting Repeal of Ordinance No 10-038

THE PLANNING AND ZONING COMMISSION

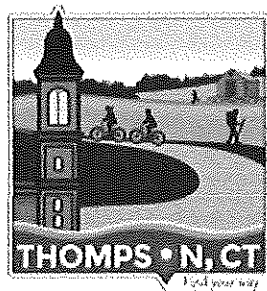
Not Adopted

May 2, 2022 and May 16, 2022 Annual Town Meeting and Referendum

Budget was adopted

The following chart is a breakdown of the services provided by the Town Clerk's office during FY 2021-22

Service		Units of Service
Dog Licenses		1199
Burial/Cremation Permits		29
Hunting and Fishing		243
Land recordings		2581
Map recordings		66
Liquor licenses		20
Military Discharges recorded		19
Notaries recorded		22
Trade names issued		23
Births recorded		27
Deaths recorded		87
Marriages licenses recorded		92
State Election		1
Referenda		1
Town Meeting		3
Vital Certified Copies		570



Thompson
CONNECTICUT

Thompson Boards, Commissions, & Committees:

Agricultural Commission

What We Do: Thompson is a Right-to-Farm community with an agricultural past dating back to the earliest settlers of its land.

The Thompson Agriculture Commission's mission is to maintain, sustain, and enhance agriculture so that it will remain a fundamental part of the Thompson landscape and economy by providing flexibility to assist in the evolution of the agricultural industry.

Meetings are in January, May, July and October at 7:00 PM. in the Merrill Seney Community Room in the Town Hall. The public is always welcome.

Members are appointed for a 5-year term

Randy C. Blackmer Chair

Valerie Clark Art Siegmund Kies Orr Jonathan R. Eddy

Earl Norman-Alt Daniel Kelly-Alt Vernon Butler- Alt

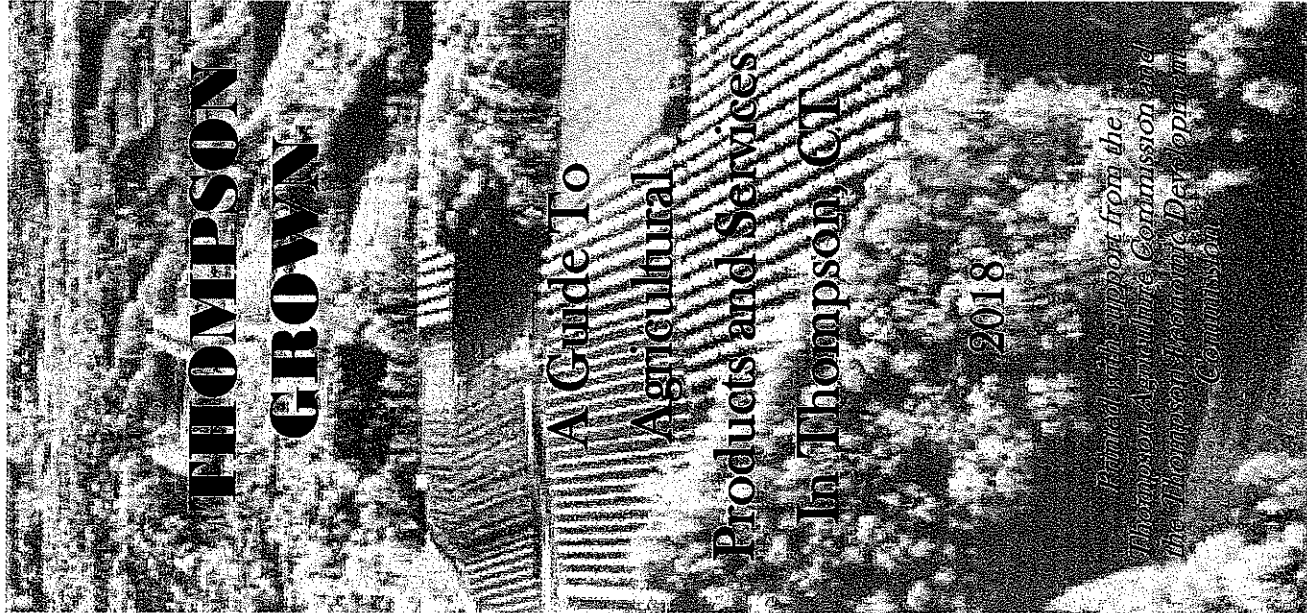
* The Farm Passport program encourages residents to visit each of our farms, where the person's book receives a "Stamp" to show participation.

*The THOMPSON GROWN brochure featuring our agriculture-oriented enterprises, has been widely distributed.

*The raised-bed community garden at the former TEEG building at 65 Main Street, was a first-year success.

* Extensive review of the PA 490 Regulations took place.





THOMPSON GROWN

A Guide To Agricultural Products and Services In Thompson, CT

2018

*Financed with support from the
Thompson Agriculture Commission and
the Thompson Economic Development
Commission*

Thompson is a Right-to-Farm town with an agricultural past dating back to the earliest settlers of its lands. It is a pursuit that has anchored the history of Thompson and continues today as an active and significant part of the community. Thompson is fortunate to have retained active farming operations and to have landowners who lease agricultural fields to farmers. According to the CT Dept. of Agriculture, Thompson contains 7,760 acres of prime and important farm soils. In a 2009 survey, 2,446 acres of land were actively farmed. Farmland also provides excellent wildlife habitat, scenic vistas, and, in some cases, recreational opportunities such as hunting, walking, horseback riding and bird watching. Farmland provides more in tax revenue than it consumes in services.

Support agriculture and maintain the rural character of Thompson. Farming provides a living presence of our history and a reminder for our future.

Connecticut Agriculture Fun Facts:

6,000 farms (110 dairy farms)
128 glasses of milk daily from one cow
22,000 jobs
440,000 acres of farmland
73 acres is average farm size
22% increase in number of farms from 2007 to 2012, the highest rate of farm growth in New England

Top 5 Agriculture Sectors in CT:

1. Greenhouse
2. Dairy
3. Poultry and Eggs
4. Tobacco
5. Aquaculture

Source: CT Dept. of Agriculture



You hold the key to the future of our agriculture by buying food, fiber and forest products from local farms and businesses and by supporting town and state policies that keep farms and forest viable.

Assessment Appeals, Board of

What We Do: The Board is charged to hear all tax assessment appeal requests in March (or April) and September of every year.

Spring meetings are for appeals of all property (real estate, personal property, and motor vehicles). The deadline to file an appeal is In early spring. September (or October) meetings are solely for appeals on motor vehicles. Meeting details are posted on the website.

Members are elected for a 4-year term.

Erica Ellison-Groh, Chair

Robert Pederson

Daniel W. Santerre

Building Committee

What We Do: The scope of this committee is to oversee major projects for the Town of Thompson. Meetings are the 2nd Wednesday each month at 6:00 PM in the Middle School Media Center.

Members are appointed for a 3-year term

John Rice, Chair

Joseph Poplawski

William D. Witkowski

Francis Langlois

Brian Santos

Jonathan Hoenig

Justin Yong

Thomas Angelo

Conservation Commission (see report on next page)

The mission of the Conservation Commission is to keep an inventory and conserve Thompson's natural and historic resources and open spaces and to serve in an advisory capacity to the Board of Selectmen and other municipal agencies. The Commission advocates the wise use of our natural resources and conservation of priority open space lands.

What We Do:

- *Advocate for the wise use of our natural resources and conservation of priority open space land

- *Advise the Inland Wetlands Commission and the Planning and Zoning Commission regarding the natural resources involved in development proposals before the boards

- *Advise the Board of Selectmen and the land use boards regarding acquisition of priority open space lands and conservation easements

- *Oversee stewardship of the town's conservation easement lands

- *Update natural resources mapping as new data become available

Members are appointed for a 5-year term.

Meetings - When: 3rd Monday each month unless noted otherwise.

Where: 2nd Floor Conference Room at the Thompson Town Hall Time: 7:00 PM

Philip Thomas, Chair

Norma R O'Leary, Vice-Chair

Dave Clark

Carol A. Smith

Peter J. Cummins, Jr.

Susan Wheeler

Judith Rondeau

Thompson Conservation Commission

Annual Report, Fiscal Year 21-22

July 2021 - June 2022

The Conservation Commission is an official body of the Town of Thompson, with its members appointed by the Board of Selectmen. The enabling legislation for Connecticut conservation commissions is found in Chapter 97, Section 7-131a of the Connecticut General Statutes. Its duties and discretionary abilities are generally related to the supervision of natural resources and water resources within the Town limits.

During the FY, the Conservation Commission held 8 Regular Meetings and 1 Special Meeting to discuss conservation issues and manage ongoing projects, such as administration of the Neglected Cemeteries Grant from the Office of Policy and Management. The efforts of the Commission are supported by a Conservation Agent, who works 20 hours per week, hired shortly after the beginning of the fiscal year.

Activities of the Conservation Commission and Agent included:

- Administration of Bluebird nesting box program and distribution of over 50 bluebird boxes
- Identification and application prep for conservation and cemetery-related grants
- Collaboration with the Wetlands Agent and temporary assignment of Enforcement responsibilities
- Comment on revisions to Zoning and Subdivision Regulations and PA-490 Open Space Ordinance
- Review and reporting on development proposals before Wetlands and Planning/Zoning Commissions
- Recruitment and training of Recording Secretary and 3 new Commission members
- Administration and monitoring of Conservation Easements and open space properties
- Maintenance of the Conservation Commission web-presence on the Town website
- Day-to-day function of the Land Use Office and support of Town Hall operations

Conservation Commission Goals for FY 22-23:

- Continued grant-seeking to support the maintenance of local cemeteries
- Local and Regional collaborations to support other grant-seeking efforts
- Program development for environmental workshops and presentations
- Inspection of Conservation Easement properties and updates to the Easement list
- Identification of potential Open Space acquisitions or easement opportunities
- Updates to the Town's Cemetery list and improvements to the Town website
- Followup with Bluebird box recipients and continuation of distribution program
- Engagement with the development proposals of the other land use commissions
- Outreach and solicitation of volunteers for community conservation efforts
- Continued digital and hard-copy file maintenance and organization
- Increased familiarity with ArcGIS and implementation of map updates
- Attendance at pertinent land use conferences, trainings, and webinars
- Ongoing training for Commission members and staff

Dan Malo, Conservation Agent

05-03-2023

Economic Development Commission/Branding Subcommittee

What We Do: The Thompson Economic Development Commission is dedicated to further growth and development of the town by attracting, retaining, and assisting businesses, while also preserving the integrity of the town's rich heritage.

EDC is here to help new and/or established local businesses needing assistance. If you are interested in learning more about Thompson as a place to live and set up shop, contact us.

Director of Planning and Development, Tyra Penn-Gesek, is in the town hall on weekdays.

Brian M. Yacino, Chair

JoAnne Hall

H. Charles Obert

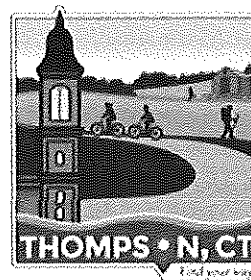
Brian S. Santos

Brian Loffredo

Daniel Bennett, Alt

Renee Waldron, Alt

The logo developed through the efforts of the Committee and the Town Planner through the WAYFINDING public meetings is seen as effective in promoting our town.



A few Projects/Activities:

- Nips into Fish (Roadside Cleanup converts to art)
- The 11th Village Pop-Up Marketing
- Business of the Year recognition and appreciation
- Support for several race/bicycling events
- Business Expo

Education, Board of

The Board of education serves as the public's voice in the Thompson Public Schools. Please visit the school's [website](#) for school-related information.

Meetings are the 2nd Monday each month unless noted otherwise on our calendar.
at the Middle School Media Center at 7:00 PM

Members are elected for a 6-year term

Kathleen Herbert, Chair

Willian Witkowski, Vice Chair

Jessica Bolte

Thomas M. Angelo

Valentine Iamartino

Matthew Polsky

Heather Santos

Linda Jarmolowicz

Danielle Armstrong- Carlson

The concept of **Portrait of a Graduate** took shape and will serve as a guiding document for the strengthening of the Schools and for each student's achievement.

Finance, Board of

This board is required to act in the best financial interest of the Town's taxpayers and follows the Connecticut General Statutes. The Board of Finance prepares the annual budget per state statute. The budget recommendation is presented to the residents at the Annual Town Meeting. Upon approval of the budget, the Board of Finance sets the mill rate.

The Board of Finance is also responsible for:

- providing an annual independent audit of the books and accounts of the Town
- considering all requests for special appropriations, additional capital projects, and budget transfers
- providing oversight and guidance in all financial affairs of the Town

Meetings are held on the third Thursday of each month at 7 PM in the Merrill Seney Meeting Room at the Town Hall using the hybrid model. Occasionally other meetings are scheduled, and accordingly are posted publicly. All are welcome to attend.

Finance Director: William Steglitz

Members are elected for a 6-year term.

Aaron McGarry Chair
Steve Herbert

Robert Werge Vice Chair
Robert K. Mann

Laurent Guillot
David Johnson

Fire Protection Advisory Committee/ Volunteer Fire Departments

The mission of the Fire Advisory Committee is to provide effective and efficient communication to each of the five fire departments in collaboration with public education, fire prevention, and emergency services, through the residents of the town. The FAC is exploring alternate ways to structure the Fire Services for the town and has met with neighboring communities to better understand their structures.

Members of the FPAC:

John Sharpe (Community #81), Constantino Galasso, Alternate
Mathew Whipple (West #82), Matthew Bernier, Alternate
Steven Bodreau (Quinebaug #83), Justine Gendreau, Alternate
Matthew Grauer (Thompson Hill #84), Edward Charlton, Alternate
Ronald Fournier (East #85), Eric Fiske and Brett Jacobson, Alternates
Sean Strohman Member-at-Large

*Fire Marshal James Seney, Jr

*Fire Investigator Constantino Galasso

A PowerPoint presentation was created by the five Fire Chiefs operating the Fire Departments in Town and is on the website. This is a single source overview of the hows and whys of your fire protection system in Thompson, answering many common questions. After reviewing the presentation, if you still have questions, please contact any fire chief for additional explanation and answers.

Housing Authority (Gladys Green/Pineview Court, 500 Riverside Drive)

The Housing Authority provides housing for the elderly and disabled.

Members are appointed for a 5-year term.

Meetings -2nd Tuesday unless noted otherwise at the Housing Authority Office @5:15 PM

Michael Darcy, Chair

Jim Leite

James Sali

Lynne Comtois

Matilda Deotte

Inland Wetlands Commission (See next page for the Agent's report)

The Town of Thompson Inland Wetlands Commission regulates all operations and uses within inland wetlands and watercourses and any earth moving, fill, construction or clear-cutting of trees within 100 feet of any wetland or watercourse, and within 200 feet of the ten most noteworthy wetlands in Thompson, as identified in the Town of Thompson Inland Wetland Inventory, prepared by the Northeast Connecticut Regional Planning Agency (available in the Inland Wetlands Office). The CT General Statutes and town regulations additionally allow for the regulation of activity beyond the 100-foot regulated area if specific conditions, such as steep slopes, exist.

George T. O'Neil, III Chair

H. Charles Obert, Vice Chair

Diane Chapin

Francesca G. Morano

Member and Alternate vacancies

Meetings are the 2nd Tuesday each month at 7 PM (Covid protocol: Zoom meetings)

Pursuant to the Inland Wetlands and Watercourses Act (sections 22a-36 through 22a-45 of the Connecticut General Statutes, "the Act") the Inland Wetlands Commission is authorized to issue regulations to govern the alteration and use of inland wetlands and watercourses in Thompson. Members are appointed by the Board of Selectmen for a 5-year term pursuant to an authorizing ordinance found in Ordinance No.10-011b of the Thompson's Code of Ordinances. The public policy given in the Act is to protect and preserve wetlands and watercourses from random, unnecessary, undesirable and unregulated uses, disturbance or destruction. To do this, the Commission, with the help of its Wetlands Agent, reviews and acts on all developmental activities proposed within and adjacent to wetlands and watercourses.

Library Board of Trustees

Mary Fatsi, Chair

Robert LaChance

Anna A. Naum

A. Aileen Witkowski

.

Donna R. Lynch

Bernadette Quercia

Members are elected for a 6-year term.

Meeting: 3rd Thursday each month at the Library/Community Center/2:00 PM unless noted

What We Do: Existing by ordinance enacted by the Town of Thompson on March 10, 1976, the mission of the Thompson Public Library is to provide the best possible informational, educational, cultural and recreational services in a warm and inviting environment. The Board of Trustees may take such action and set appropriate policy consistent with the Library's mission as to further the growth and development of library services to the public.

Inland Wetlands Commission
Annual Report FY 21-22

Pursuant to the Inland Wetlands and Watercourses Act (sections 22a-36 through 22a-45 of the Connecticut General Statutes, "the Act") the Inland Wetlands Commission is authorized to issue regulations to govern the alteration and use of inland wetlands and watercourses in Thompson. Members are appointed by the Board of Selectmen pursuant to an authorizing ordinance found in Ordinance No.10-011b of the Thompson's Code of Ordinances. The public policy given in the Act is to protect and preserve wetlands and watercourses from random, unnecessary, undesirable, and unregulated uses, disturbance or destruction. To do this, the Commission, with the help of its Wetlands Agent reviews and acts on all developmental activities proposed within and adjacent to wetlands and watercourses.

Activities in FY 21-22

Regular meetings held	12
Special Meetings not as part of a public hearing held	2
Public hearing sessions held	0
Applications for individual permits received	7
Granted	5
Denied	0
Proposed subdivisions reviewed	1
Requests for Ruling of Jurisdiction	6
Wetlands Agent Approvals processed	25
Complaints investigated	15
Violations initiated	5
Building permits reviewed	86

At 15 hours per week significant portions of the Wetlands Agent's time was spent assisting the Selectman's Office and Public Works Department in actions required to comply with the Connecticut Department of Energy and Environmental Protection's revised General Permit for the Discharge of Stormwater from Small Municipal Separate Storm Sewer Systems (a.k.a the MS4 Permit), including in developing and overseeing contracts and attempting to keep track on actions taken to comply with the permit. The transfer of these MS4 permit responsibilities from the Wetlands Office to the Public Works Department was begun in FY 21-22.

Significant time was also dedicated to reviewing revisions to the Ninth and Tenth Editions of the Thompson Zoning Regulations as well as reviewing and commenting on multiple revision drafts of the Thompson Subdivision Regulations. Besides the regular day-to-day assistance to the public on wetlands / watercourse functions and regulation, the Wetlands Agent continued work on cataloging and destroying old permit / approval files allowed for under existing records disposal authorizations to free up much needed storage space and developing a new fee schedule for the processing of wetlands applications.

Goals for FY 22-23

- Complete the transfer of responsibility for the MS4 Permit to the Department of Public Works staff.
- Continue records disposal as already authorized and seek additional records disposal authorization.
- Finish drafting revisions to the Inland Wetlands and Watercourses Regulations and associated application forms.
- Continue processing applications in a timely fashion.
- Investigate complaints of unauthorized regulated activities
- Coordinate actions with Planning & Zoning Commission and Building Official support staff.

Mill Sites Redevelopment Advisory Committee (MSRAC)

Janet Blanchette, Chairperson

Meetings are at 9:00 AM in the Town Hall Merrill Seney Room on the 2nd Friday each month unless otherwise noticed in advance The Committee's charge:

1. Research ways to improve/enhance/promote the Town's historic mill sites, and search for funding and grants to accomplish same
2. Serve as the lead for the ongoing 630 Riverside Drive (Belding site) grant funded brownfield project, which is nearing completion
3. Serve as lead for the 929 Riverside Drive (River Mill/North Grosvenordale Mill) grant funded brownfield project, which is just beginning
4. Provide quarterly updates of any ongoing work to the Board of Selectmen

Members: Janet Blanchette, Chair Steve Lewis, Vice Chair Ken Beausoleil
Renee Waldron Bernie Davis JoAnn Hall Charlene Langlois Norma O'Leary
Members are appointed for indefinite terms.

Staff: Tyra Penn-Gesek, Director of Planning and Development

2021-2022 Mill Sites Redevelopment Advisory Committee (MSRAC) Activities:

* A Brownfield Area Wide Revitalization (BAR) grant was awarded by CT DECD for the two-mile corridor along Riverside Drive from Belding Mill in the south to the intersection with Rte. 131 in the north. The goal of the BAR program is to develop implementation plans to improve corridors with multiple brownfields. Thompson will use grant funds to assess and make recommendations for the improved flow of vehicular and pedestrian traffic throughout the corridor. It will also be used for additional environmental assessments at 915 Riverside Drive and for drafting new zoning regulations to help revitalize the corridor. Another Grant will fund the work.

* River Mill Environmental Assessment: The Town's Consultant completed the Phase III Environmental Assessment for the Rivermill property. They are currently working with the developer and the State of CT DEEP and EPA to prepare an action plan for the environmental remediation of the site. The FEMA Flood Plain Map is under review with the aim of modification near the River Mill; the parcel of 150 acres includes North Grosvenordale Pond.

* Downtown streetscape projects utilizing portions of grant funding has been a focal point for MSRAC and town departments. Local engineering firm Provost and Rovero was hired to redesign the Blain Road/ Riverside Drive intersection to increase safety and improve aesthetics. The area will be landscaped with LID drainage and the damaged fence removed. That project will lead into another major infrastructure construction project, also enabled in part by the BAR Grant, as well as the Wayfinding project.

* River Mill Redevelopment Project: The developer is planning approximately 300 market-rate (90%) housing units with amenities as well as commercial development. He has met with local, state, and federal officials. MSRAC will continue to host public information meetings. The developer continues to push steadily forward with financing and permitting for the redevelopment of the mill. The supply chain impediments brought on during the Covid pandemic, construction will probably be pushed ahead by several months.

*LOTICIP Rt 12 sidewalk reconstruction project: Hartford-based firm Freeman Companies, LLC was retained (bid awarded 05-09-2022) for sidewalk replacements along the east side of Riverside Drive from the intersection with Route 200 extending north up to Rawson Avenue. The designs include new concrete sidewalks with granite curbs, ADA ramps, decorative crosswalks and a bus shelter for the Northeast Transit District bus adjacent to the Town Hall parking lot. ConnDOT issued a letter of Commitment to Fund the project, in the amount of \$2.1 million. Construction is to be coordinated with additional work planned by ConnDOT for re-paving along Route 12. In combination, these three projects will provide a much-needed facelift and functional upgrade to Thompson's main travel corridor.

* Swanson Park: Diagonal parking is being considered as an encouragement to shoppers.

* The Downtown Mill Historic District: authorized by the BOS and implemented by the PZC, the District boundaries and regulations have been put in place. This will impact several buildings within the footprint. New zoning regulations will facilitate re-use and renovation along the Route 12 corridor

* Eastern CT Land Bank (ECLB) Partnership: MSRAC is exploring working with ECLB to remediate Thompson's brownfield sites and return them to productive use. ECLB is eligible to receive federal funds, unlike private entities, to clean up sites. Wayne Bugden has met with MSRAC for planning.

* Blain Road: No potential start date has been established for the project, or the work to be done by ECCD under the LID grant.

* As the work of the BAR (Brownfield Area Remediation) Grant has been fulfilled, MSRAC has discontinued that subcommittee.

Ordinance Review Committee

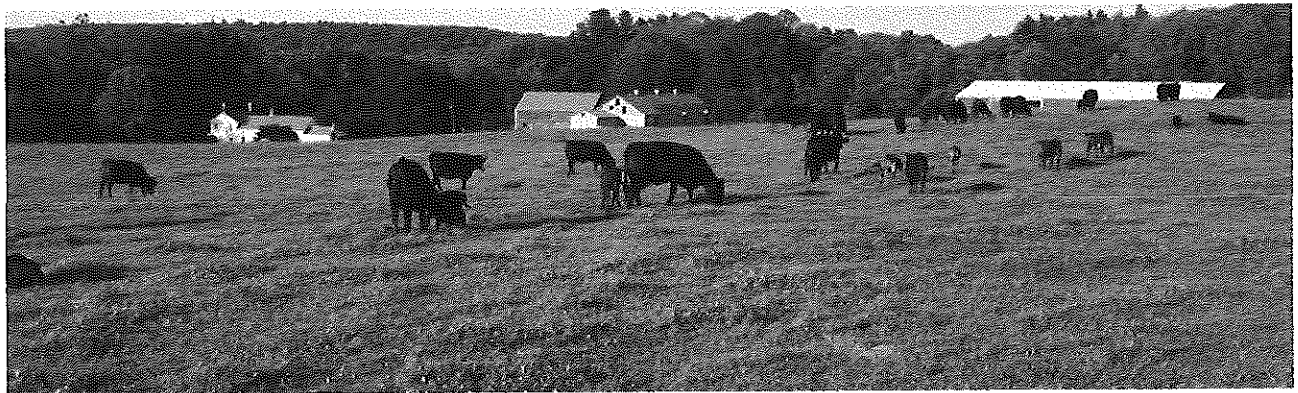
What We Do: The Ordinance Review Committee was established in 2008 by the Board of Selectmen with the charge of review of all Town Ordinances to update active Ordinances & archive out-of-date Ordinances in order to make the Ordinance Book more user friendly to the public. The Committee also recommends new Ordinances & modifications to existing Ordinances. Any Ordinance Review Committee recommendations are forwarded to the Board of Selectmen for review & forwarded to a Town Meeting for acceptance.

The Committee meets on an as-needed basis.

Al Landry, Chair	Celeste B. Guimont	Paulette Hamel	Joann Hall
	Richard Trudeau	Angela Authier	Vacancy

Connecticut Public Act, PA-490 was reviewed in detail along with Thompson's Open Space provisions as provided by Ordinance. Working with the Assessor and Town Planner, many details were examined and proposed modifications developed.

State of CT Text- Public Act 490 is Connecticut's law from 1963 (Connecticut General Statutes Sections 12-107a through 107-f) that allows a farm, forested area, or open space land to be assessed at its use value rather than its fair market or highest and best use value (as determined by the property's most recent "fair market value" revaluation) for purposes of local property taxation. Without the lower use value assessment, some landowners might have to sell land because they would not be able to afford the property taxes on farm, forest, or open space land.



Planning and Zoning Commission

Meetings are the 4th Monday each month unless noted otherwise at 7:00 PM in the Merrill Seney Community Room at the Thompson Town Hall and via Zoom

Members are elected for a 6-year term.

Joseph A. Parodi, Chair Randolph C. Blackmer, Jr, Vice-Chair David Joseph Poplawski
Charlene Langlois John B. Lenky Michael Krogul John J. Rice Jane Salce Alvan Hill
Robert W. Werge, Sr-Alt Brian Santos-Alt Kies Orr-LaVeck-Alt

What We Do: The objectives and purposes of the Planning and Zoning Commission of Thompson are those set forth in Chapters 124 (Zoning) and 126 (Planning) of the Connecticut General Statutes, 1958 revision, as amended, and those powers and duties delegated to the Planning and Zoning Commission by the aforementioned statutes, by a Town Meeting of the Town of Thompson, Connecticut, on March 18, 1980, effective April 2, 1980, amended February 22, 2022 by the Planning and Zoning Commission and Subdivision regulations put in place on February 3, 1969 and amended December 22, 2008 in accordance with the above Connecticut General Statute and Town Meeting.

Activities 2021-2022 - Permits

Applications Approved:

24	Home Occupation	5	Permits with Site Plan Review
1	Gravel Operation New	3	Special Permits
6	Gravel Operation Renewal	3	Re-Subdivision
1	Scenic Road	1	Application Withdrawn:
1	Zone Change	.	Day Care Center
3	Zoning Amendments		

Activities - Town of Thompson Plan of Conservation & Development 2021
Adopted 4 March 2021 and Amended 18 May 2022

Recreation Commission

Meetings are the 4th Wednesday each month unless noted otherwise at 6:30 PM in the Merrill Seney Community Room at the Thompson Town Hall

Members are appointed for a 3-year term.

Renee Waldron, Chair Cynthia K. Antos, Vice-Chair Wayne Barber Robbie L. L'Heureux
Donna Poitras Robert J. Monahan Thomas Jourdan Dave Clark 2 Vacancies

Mission Statement: To enhance, promote and support quality recreational facilities and opportunities for all residents of the community. Please visit the Thompson Recreation website to learn about, and register for, our numerous programs, activities and trips.

Activities: Purely Rec, Adventure Camp, Care4Kids, many sports programs including Soccer Clinics, Bus Trips, Senior Crafts and LifeLong Learning, Garden by the River, Community Day, Town Wide Yard Sale, Pickleball, Youth Co-Ed Basketball, "Pound Exercise" and many others.

School: Tourtellotte Board of Trustees

In 1906, Mrs. Harriett Arnold Tourtellotte, with the support of her husband Dr. Jacob Francis Tourtellotte, approached Thompson Town officials with a proposal to build a free and public high school; the Town accepted their generous offer. The proposed high school, to be named the Tourtellotte Memorial High School (TMHS), would serve two purposes. One- to stand as a lasting memorial to Dr. and Mrs. Tourtellotte's daughters. Two- to provide a free, state-of-the-art secondary educational facility for the children of Thompson, the Tourtellottes' hometown.

Existing by ordinance enacted by the Town of Thompson on June 11, 2009, the Jacob F. Tourtellotte and Harriett Arnold Tourtellotte Reserve Fund was created to honor the wishes of the original donors at the conclusion of a 100-year endowment. The Tourtellotte Board of Trustees focus continues, as stated in the original 1909 fund, to ensure the Town of Thompson had the financial resources to properly maintain the TMHS building and Memorial Room.

Meetings 2021: January 6 & February 1 at 6:00 PM via Zoom until further notice

The Board shall consist of seven members:

- First Selectman of the Town of Thompson
- Chairperson of the Board of Education of the Town of Thompson
- Chairperson of the Board of Finance of the Town of Thompson
- Superintendent of School of the Town of Thompson
- President of the Tourtellotte Memorial High School Alumni Association
- President of the Thompson Historical Society
- Finance Director of the Town of Thompson

Selectmen, Board of

Thompson operates in the Town Meeting form of government. The Board of Selectmen is the legislative body of Town government, and the First Selectmen is the Chief Executive Officer.

The Town of Thompson's operations are subject to the Connecticut General Statutes, Town Ordinances, Planning & Zoning Regulations, Inland Wetland Regulations, Subdivision Regulations and Water Pollution Control Authority Policies and Procedures.

The Board of Selectmen discusses and votes on policy issues affecting the Town such as labor agreements and legal claims. They develop the Town budget, make appointments to Commissions and Committees, and authorize the use of Town facilities.

Members of the Board of Selectmen are elected for a 2-year term.

First Selectman Amy St Onge; Selectman Ken Beausoleil and Susanne Witkowski

Meetings are the 1st and 3rd Tuesdays each month unless otherwise noted at 7:00 PM. in the Merrill Seney Community Room in the Thompson Town Hall. Occasionally there is a change of location; it has been a custom to meet once annually in the former Town Hall building on the Thompson Green, currently owned by the Thompson Historical Society, at Thomson Hill Road and Chase Road.



Trails Committee

The Thompson Trails Committee is an all-volunteer committee. The Committee receives no taxpayer funding, generating income through volunteer fundraising, private sponsorships for events, grants, and t-shirt sales. Our primary fund-raiser, the November Turkey Trot road race, brings in sponsorships and participant registrations, raising funds to support TEEG, the rest split between Thompson Recreation Dept. and Thompson Trails.

Members are appointed for an indefinite term.

Meetings are the 1st Monday of alternate months unless otherwise noted, at 7 PM
at the Merrill Seney Room at Thompson Town Hall

Karen Durlach, Chair	Lucille Langlois	John Kochinskas	H. Charles Obert
Michael Lajeunesse	Paul Provost	Al Landry	Brian Loffredo
David Ostrowski	Rob Paton	Patricia Charron	

Mission: The Thompson Trails Committee will build, maintain and promote the use of public trails in Thompson, and work to connect Thompson Trails to neighboring communities. We will work with landowners, non-profit organizations and local, state and federal officials.

What We Do: The Town of Thompson is lucky to have within its borders many publicly accessible trails available for hiking or easy walking, nature study, biking, horseback riding and boating. These trails are diverse in terrain. Some provide handicapped accessibility and some connect to trail systems in neighboring communities. They include Town-owned and State-owned properties, the Wyndham Land Trust, and U.S. Army Corps of Engineering land.

The Trails Committee has organized activities for the public, including hikes, nature and historical walks, horseback rides, and canoe paddles. We have participated in Connecticut Trails Day, Community Day, and Walktober. We host a fundraiser in November at the West Thompson Lake: the Turkey Trot (a 5K cross-country race) and the Turkey Wobble (a 2.5/5K walk) for teams and individuals. Registration is available at the Recreation website.

Trail Maps are available at the Thompson Library, at Town Hall. or on the downloadable app.

Water Pollution Control Authority

Please see the Tax Collector's Report for WPCA financial details fy 21-22

The WPCA governs and maintains the public sewage system located in Thompson. Their budget is separate from the Town budget.

Members are elected for a 6-year term.

Meets the 2nd Friday each month at the WPCA Office at 6:00 PM

Michael Krogul, Chair	Adrien LaPalme	David M. Pimental
	Victor Nizamoff	H. Charles Obert



Transfer Station Advisory Committee

Established in 2001, the Thompson Transfer Station Advisory Committee works with the Board of Selectmen regarding issues facing the system regarding cost, regulations, recycling, recycling education, and options for efficient operations and enforcement, which will be cost effective, equitable for users of the Transfer Station and environmentally sound.

The Transfer Station is used directly by approximately half of Thompson households. Each year there are approximately 1,200 Regular Permits, 7-10 Senior Permits, and 10 Multi-Unit Permits for those who own multi-unit dwellings or transport for more than one household.

Working with the Board of Selectmen, the Director of Public Works, and the Transfer Station Staff, we strive to increase recycling and to reduce Transfer Station costs. By acting as a forum for Transfer Station issues, we hope to increase awareness of Thompson residents to recycle, to care for the environment, and to be responsible citizens for the beautification of our town.

Members are appointed for a 2-year term

Al Landry	Karen Durlach	Paul Horanzy	Lynn Landry	David Ostrowski
Steve Houghton	Kevin Racine- Alt			Linda Carli-Alt

Meetings: The Covid Pandemic impacted our goal to resume educational activities at the Transfer Station and also to hold committee meetings. Usually, meetings are the 4th Thursday of January and August in the Merrill Seney Community Room at the Thompson Town Hall at 7 PM. Special meetings, if needed, are posted with the Town Clerk.

Zoning Board of Appeals

The Zoning Board of Appeals hears appeals from decisions of the Zoning Enforcement Officer (ZEO) and is empowered to grant variances to the Zoning Regulations.

Members are elected for a 6-year term.

Meetings are the 2nd Monday each month at 7:00 PM in Thompson Town Hall.

Zoning Officer: Cynthia Dunn

Kevin Beno, Chair	Kirby Cunha	Geoffrey Bolte	Jason St Onge
Kenneth Weiss	Leslie Lavallee- Alt	Ross Dimock- Alt	Paul Lenky-Alt

In 2021-2022, 5 Variances and 1 Certificate of Operation were issued.

Area Agencies:

Thompson Ecumenical Empowerment Group (TEEG)

Director: Ann Miller

Northeast District Department of Health (NDD)

Thompson Representatives: Orla McKiernan-Raferly Delpha Very



TEEG (Thompson Ecumenical Empowerment Group, Inc.)

TEEG's Have a Heart

is a small grassroots non-profit social service agency centered in Thompson, begun in 1985 as a group of volunteers who joined together to meet the needs of the largest mill village in the North Grosvenordale section of Thompson (incorporated as a 501(c)(3) not-for-profit organization in 1988). The community volunteers determined our focus to be to create a safe place for children to play and to foster "self-help."

At TEEG, we have always believed that the quality of our service rests on two things: compassion for those who seek our service, and accountability to those who fund our programs.

Our vision: A community that aspires to care for and support one another.

Our Mission: We are committed to empowering individuals to live independently, strengthening families to live respectfully, engaging the community to work collaboratively, and connecting resources to promote a better future for all.

Board of Directors

- | | |
|--|--------------------------|
| ▪ Denise Baum, President | ▪ Stephen Herbert, Sr. |
| ▪ Erica Groh, Vice President | ▪ Mary Ellen Jones |
| ▪ Dr. Mary Cheyne, Secretary | ▪ Danielle Marrow-Rivera |
| ▪ Sara Dziedzic, Treasurer | ▪ Scott Moorehead |
| ▪ Christopher Burke,
Esquire, Assistant Treasurer | ▪ Pam Olson |
| ▪ Rene Comtois | ▪ Linda Peiczarka |
| ▪ Ashley Danenhowser | ▪ Barbara Pickett |
| ▪ Polly Dean | ▪ Anne Richards |
| ▪ Mary Anne Fontaine | ▪ Leah Schad |
| | ▪ Lauren Wheaton |

Anne Miller, Executive Director

Thompson Connecticut

TEEG

Annual Report

The total value of services provided by TEEG to the town of Thompson during fiscal year 2021-2022 was \$550,555. This amount shows a marked jump in services provided to the town, with a \$48,115 increase in value compared to FY20/21. We expect this trend to continue as we saw 189 new households in FY21/22 and have already seen 47 more in the first 6 months of FY22/23. It is not surprising that our Monthly/Weekly Food Distribution increased by 271 bags and the value of our Early Childhood and Youth Services increased by \$38,384. (Please note: These increases represent not only increased service, but in some cases, an adjustment of the value of services.)

Youth who face our Juvenile Review Board are served by our Attendance Mentoring program, or any of our Youth Service Bureau (YSB) programs; they received a total of \$46,475 in services and we provided \$30,952 in early childhood services.

Food distribution showed the highest value with a total of \$287,054 to Thompson residents between our three markets and including deliveries in FY 21/22. Residents most often first touch our services for food. When they do, we use case management in the markets to determine how we can help them to stabilize and improve their household budgets. Our Case Management services have been stretched in the past few years as we have only one full time staff to address these needs. Where people were using our markets once a month in the past, many are now using them twice a month or even weekly. Thompson residents can receive food at our North Grosvenordale, Pomfret, as well as at Woodstock Mobile sites.

Seniors have seen the least amount of governmental support and we have worked to help them with food, heat, and assistance with Medicare and Medicaid. Thompson seniors received \$7,900 in adult care supplies in the one-year period. We have also implemented a program to help them with their small home repairs and yard clean up: "Step up to Fix up."

TEEG currently offers the following services to Thompson residents:

- Youth Mentoring
- All Star Adventure Program
- MARS (Music at Rectory School)
- Parent/Child Playgroup
- Got Drama?
- Adolescent Anger Aside (Pathways to Peace)
- Parent Education Series
- Hand in Hand Program
- Attendance Mentoring
- Juvenile Review Board
- Pop-up Youth Events
- Community Youth Programming
- Back to School backpacks and vouchers
- Youth Service Bureau Support
- TEEG Community Garden
- *Fuel Assistance, state, private and municipal*
- SMART Recovery
- SMART Recovery Friends and Family
- Adult Anger Aside
- Case Management
- Household budgeting assistance
- Salvation Army and Private Funder Emergency Aid
- Monthly and emergency food distributions
- Woodstock Mobile and Pomfret Market
- On-site food distribution to Carriage Square and Gladys Green
- Thanksgiving food baskets
- Christmas food baskets
- Christmas gifts to children and seniors 65 +
- Assistance with Veterans benefits referrals
- Qualifying seniors for energy assistance during fuel season
- Volunteer opportunities
- Resume compilation, interview preparation, and job searches
- Medicare/Medicaid questions/appeals
- Senior Adult Care Program
- Step Up to Fix Up for Seniors
- Reverse Trick or Treat for seniors
- Completion of DSS, SNAP, and Husky applications
- Homelessness respite, diversion, aid, referral, and counseling services
- Referrals to appropriate help and services not offered by our agency.

The programs above are current offerings. In true grassroots fashion, we are continually assessing needs and adapting, deleting, and developing programs to best meet those need.

As the future of the economy remains uncertain, we asked for an additional \$5,000 for Social Services. The monies received in FY20/21 represent only 9.3% of the actual value of service provided to town residents in that year.



Northeast District Department of Health

69 South Main Street, Unit 4, Brooklyn, CT 06234

860-774-7350 / Fax 860-774-1308 www.nddh.org



Public Health
Prevent. Promote. Protect.

A MESSAGE FROM THE DIRECTOR OF HEALTH, Fiscal Year 2022



The Northeast District Department of Health (NDDH)—your local health department—remained busy over the past year developing and delivering services and programs to transition from the grips of the COVID-19 pandemic to the freedom to get out, get active, and stay safe in northeast CT. NDDH and community partners continued to promote and provide vaccination services for the most vulnerable groups in our community. These partnerships and the outpouring of support from the community were integral to our efforts, as was the response from our Medical Reserve Corps (MRC) volunteers. They provided endless hours of work, thousands of vaccinations, and heaps of compassion and caring. We are fortunate to work in a state with a strong public health system—and local communities dedicated to working cooperatively to care for friends and neighbors. Learn more about becoming an MRC volunteer on our NDDH.org website, which was newly designed this year to streamline information and provide more online services.

While COVID remained a top priority, life went on in many other areas requiring public health expertise and response from our NDDH Environmental Health, Community Health, and Administrative teams. NDDH worked closely with State and local officials to respond to a 25K gallon fuel oil spill in our district; our teams conducted lead poisoning prevention investigations and case management as well as investigations to prevent rabies, Mpox, and food-borne illness. We worked with the Killingly Youth Substance Use Prevention Coalition and completed training on suicide prevention that we can, in turn, teach to other community partners so they can help prevent suicides. NDDH returned to the ever-popular Veterans Stand Down event at Quinebaug Valley Community College, providing free COVID-19 vaccines and coordinating over 90 free health screenings for veterans and their family members. We safely returned to indoor and outdoor settings to educate our communities about tobacco cessation, tick and mosquito-borne disease, fall prevention, and more.

NDDH's HealthQuest coalition encouraged everyone to improve mental, physical, and social well-being by exploring over 500 miles of trails throughout the Last Green Valley National Heritage Corridor and is working with UCONN Extension to add these trails on the new CT Trailfinder website at ctrailfinder.com. HealthQuest also reconvened the Follow the Fifty Models of Heart Health for a 10-year ReZOOMion and engaged their participation in our ConNECTicuTRAILS initiative.

This short summary represents *thousands* of public health activities delivered to over 85,000 residents in our 12 towns. We kept our NDDH Board of Directors and town leaders apprised of our public health services, challenges, and successes at regular board meetings and our biennial town leader orientation.

We will continue to deliver these successful public health programs and more to make the great communities we serve even healthier and happier. We'll keep striving, so you keep thriving.

Susan Starkey, MPH MS RD

Susan Starkey, MPH, MS, RD
Director of Health



TOWN OF THOMPSON, CONNECTICUT

Annual Financial Statements

For the Year Ended June 30, 2022



KING, KING & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

TOWN OF THOMPSON, CONNECTICUT

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Financial Section



INDEPENDENT AUDITOR'S REPORT

To the Board of Finance
Town of Thompson, Connecticut

Report on the Audit of the Financial Statements

Opinions

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Thompson, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Thompson 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.

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 the Town of Thompson'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.

Auditor's Responsibility 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 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 judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgement 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 Town of Thompson'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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Thompson'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, budgetary comparison information, and the pension and OPEB schedules on pages 4-11, 58-63, and 64-71 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.

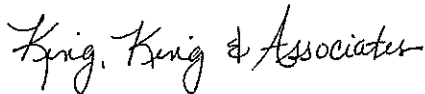
Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Thompson's basic financial statements. The accompanying combining and individual nonmajor fund financial statements, and other supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, and other supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2023, on our consideration of the Town of Thompson's internal control over financial reporting and on our test 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 the Town of Thompson'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 the Town of Thompson's internal control over financial reporting and compliance.



King, King & Associates, P.C., CPAs
Winsted, CT
March 31, 2023

TOWN OF THOMPSON, CONNECTICUT
Management's Discussion and Analysis
June 30, 2022

As management of the Town of Thompson, CT, we offer readers of the Town of Thompson, CT's financial statements this narrative overview and analysis of the financial activities of the Town of Thompson, CT for the fiscal year ended June 30, 2022.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the Town of Thompson, CT exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$36,629,295 (*net position*). Governmental activities reflect an unrestricted net position in the amount of \$2,722,227 which may be used to meet ongoing obligations to citizens and creditors. Restricted Net Position of \$2,845,640 is restricted for trust purposes.
- As of the close of the current fiscal year, the Town of Thompson, CT's governmental funds reported combined ending fund balances of \$7,016,077, a decrease of \$2,973,526 in comparison with the prior year. Of this amount, \$1,432,077 is available for spending at the government's discretion (*unassigned fund balance*).
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$1,466,966 or 4 percent of total General Fund budget basis expenditures. The total fund balance of the General Fund was \$1,609,131 or 5 percent of total General Fund budget basis expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Town of Thompson, CT's basic financial statements. The Town of Thompson, CT's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the Town of Thompson, CT's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Town of Thompson, CT's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator whether the financial position of the Town of Thompson, CT is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position is 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 periods (e.g., earned but unused vacation leave).

TOWN OF THOMPSON, CONNECTICUT
Management's Discussion and Analysis
June 30, 2022

Both of the government-wide financial statements distinguish functions of the Town of Thompson, CT that are principally supported by intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The Town has no business-type activities. The governmental activities of the Town of Thompson, CT include education, public safety, general government, public works, human services, civic and cultural, and development and planning. Property taxes, state and federal grants, and local revenues such as fees and licenses finance most of these activities.

The government-wide financial statements can be found on pages 12-13 of this report.

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 Town of Thompson, CT, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town of Thompson, CT can be divided into three categories: governmental funds, proprietary funds, and fiduciary 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 government'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 government'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.

The Town of Thompson, CT, maintains a number of individual 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, Capital Projects Fund, Other Grants Fund and Tourtellotte Trust Fund. Data from the other governmental funds are combined into a single, aggregate presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The Town of Thompson, CT, adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 14-17 of this report.

Proprietary Funds. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. Internal Service Funds are used to accumulate and allocate costs internally among the Town's various functions. The Town uses internal service funds to account for health insurance benefits offered to certain employees. Because this service predominantly benefits governmental rather than business-type functions, it has been included within governmental activities in the government-wide financial statements.

The basic proprietary fund financial statements can be found on pages 18-20 of this report.

TOWN OF THOMPSON, CONNECTICUT
Management's Discussion and Analysis
June 30, 2022

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town of Thompson, CT's own programs. The accounting used for fiduciary funds is much like that used for Proprietary Funds.

The basic fiduciary fund financial statements can be found on pages 21-22 of this report.

Notes to the 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. The notes to the financial statements can be found on pages 23-57 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Town of Thompson, CT, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$36,629,295 at the close of the most recent fiscal year.

Summary Statement of Net Position

	2022	Restated 2021	Variance
Current and Other Assets	\$ 12,746,036	\$ 18,215,351	\$ (5,469,315)
Capital Assets	39,940,400	37,541,794	2,398,606
Total Assets	52,686,436	55,757,145	(3,070,709)
Deferred Outflows of Resources	3,124,711	2,998,577	126,134
Long-term Liabilities	12,928,628	17,639,284	(4,710,656)
Other Liabilities	3,571,204	3,353,443	217,761
Total Liabilities	16,499,832	20,992,727	(4,492,895)
Deferred Inflows of Resources	2,619,489	1,523,038	1,096,451
Net Position:			
Net Investment in Capital Assets:	31,061,428	29,827,918	1,233,510
Restricted for Trust Purposes:			
Nonexpendable	2,602,881	2,602,881	-
Expendable	242,759	768,344	(525,585)
Unrestricted:	2,722,227	3,040,814	(318,587)
Total Net Position	\$ 36,629,295	\$ 36,239,957	\$ 389,338

The largest portion of the Town's net position reflects its investment in capital assets (land, buildings and systems, machinery and equipment, and infrastructure assets such as roads and bridges) less any related debt used to acquire those assets that is still outstanding. The Town uses these assets to provide services to its citizens; consequently, these assets are not available for spending. Net investment in capital assets increased by \$1,233,510 primarily due to fixed asset additions greater than depreciation and the pay down of related debt.

The Town's restricted net position of \$2,845,640 decreased by \$525,585 compared to last years restricted net position of \$3,371,225.

The Town's unrestricted net position of \$2,722,227 decreased by \$318,587 compared to last years unrestricted net position of \$3,040,814.

TOWN OF THOMPSON, CONNECTICUT
Management's Discussion and Analysis
June 30, 2022

Summary Statement of Changes in Net Position

	2022	2021	Variance
REVENUES			
<i>General Revenues:</i>			
Property Taxes	\$ 18,374,952	\$ 17,603,288	\$ 771,664
Unrestricted Grants & Contributions	115,597	98,948	16,649
Unrestricted Investment Income	81,295	428,852	(347,557)
Other General Revenues	449,806	376,650	73,156
<i>Program Revenues:</i>			
Charges for Services	1,535,687	1,342,137	193,550
Operating Grants and Contributions	12,440,540	16,304,917	(3,864,377)
Capital Grants and Contributions	458,999	54,248	404,751
Total Revenues	<u>33,456,876</u>	<u>36,209,040</u>	<u>(2,752,164)</u>
EXPENSES			
<i>Governmental Activities:</i>			
General Government	2,319,834	2,422,178	(102,344)
Public Safety	1,006,939	794,541	212,398
Public Works	2,754,499	3,518,073	(763,574)
Human Services	170,665	58,983	111,682
Civic and Cultural	1,147,695	846,424	301,271
Development and Planning	227,705	154,086	73,619
Education	25,151,074	27,117,883	(1,966,809)
Interest on Long-Term Debt	289,127	265,431	23,696
Total Expenses	<u>33,067,538</u>	<u>35,177,599</u>	<u>(2,110,061)</u>
Changes in Net Position	389,338	1,031,441	<u>\$ (642,103)</u>
Beginning Net Position, As Restated	<u>36,239,957</u>	<u>35,397,826</u>	
Ending Net Position	<u>\$ 36,629,295</u>	<u>\$ 36,429,267</u>	

Governmental activities. Governmental activities increased the Town of Thompson, CT's net position by \$389,338.

Key elements of this increase are as follows:

- Decrease in Public Works expenses due to a lower level of road maintenance activities in fiscal 2022.
- Decrease in Educational expenses due primarily to changes in actuarial assumptions related to the teachers' pension and other post-employment benefits.
- Increase in tax revenues collected.

Fifty-four percent (54%) of the revenues of the Town were derived from property taxes, followed by forty percent (40%) from grants and contributions, five percent (5%) from charges for services and one percent (1%) of the Town's revenue in the fiscal year was derived from investment and other income.

TOWN OF THOMPSON, CONNECTICUT
Management's Discussion and Analysis
June 30, 2022

Fifty-six percent (56%) of the expenses of the Town relate to education, twenty percent (20%) relate to debt service, seven percent (7%) relate to capital outlay, five percent (5%) relate to public works, three percent (3%) relate to general government, three percent (3%) relate to public safety and six percent (6%) related to the remainder of the government's expenses.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

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

As of the end of the current fiscal year, the Town of Thompson, CT's governmental funds reported combined ending fund balances of \$7,016,077, a decrease of \$2,973,526 in comparison with the prior year. Twenty percent (20%) of this total amount constitutes *unassigned fund balance*, which is available for spending at the government's discretion.

General Fund. The General Fund is the chief operating fund of the Town of Thompson, CT. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$1,609,131. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents 4 percent of total General Fund Budget Basis expenditures.

The fund balance of the Town of Thompson, CT's General Fund decreased by \$171,292 during the current fiscal year. Along with the used of budgeted deficit, key factors in this decrease are as follows:

- Expenditures coming in higher than originally budgeted in Education (Special Education costs) and Public Safety (private ambulance service related costs).

Tourtellotte Trust Fund. The fund balance of the Tourtellotte Trust Fund decreased by \$517,437 during the current fiscal year. This decrease is primarily attributable to the change in fair value of investments.

Other Grants Fund. The fund balance of the Other Grants Fund decreased by \$20,178 during the current fiscal year.

Capital Projects Fund. The fund balance of the Capital Projects Fund decreased by \$2,258,969 during the current fiscal year. This decrease is primarily related the school roof project and road work.

TOWN OF THOMPSON, CONNECTICUT
Management's Discussion and Analysis
June 30, 2022

GENERAL FUND BUDGETARY HIGHLIGHTS

Over the course of the year, the Board of Finance can revise the Town budget with additional appropriations and budget transfers. Transfers do not increase the total budget, but instead move appropriations from one department to another department. State Statutes allow these transfers to be made by the Board of Finance without a Town Meeting. Below is a summarized view of the final budget and actual results for the General Fund:

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Property Taxes	\$ 18,368,374	\$ 18,594,259	\$ 225,885
Intergovernmental	7,632,923	7,641,045	8,122
Local Revenues	956,400	1,139,293	182,893
Total Revenues	<u>26,957,697</u>	<u>27,374,597</u>	<u>416,900</u>
EXPENSES			
General Government	1,107,545	1,107,597	(52)
Public Safety	832,990	1,114,636	(281,646)
Public Works	1,749,584	1,671,011	78,573
Human Services	177,434	170,665	6,769
Civic and Cultural	604,037	594,418	9,619
Development and Planning	182,435	184,806	(2,371)
Sundry	1,489,921	1,291,729	198,192
Board of Education	19,119,331	19,333,837	(214,506)
Capital Outlay	40,000	40,000	-
Debt Service	1,148,580	1,195,067	(46,487)
Total Expenses	<u>26,451,857</u>	<u>26,703,766</u>	<u>(251,909)</u>
OTHER FINANCING SOURCES (USES)			
Capital Projects Fund Appropriation	(835,000)	(835,000)	-
Use of Fund Balance	15,000	-	(15,000)
Transfers	314,160	313,000	(1,160)
Total Other Financing Sources (Uses)	<u>(505,840)</u>	<u>(522,000)</u>	<u>(16,160)</u>
INCREASE (DECREASE) IN FUND BALANCE			
	<u>\$ -</u>	<u>\$ 148,831</u>	<u>\$ 148,831</u>

The original approved budget projected a use of fund balance of \$15,000. The Town did not approve additional appropriations from fund balance during the year.

Actual revenues came in \$416,900 over budget. Much of this is due to higher-than-expected revenues from expected tax collections (over budget by \$225,885).

Expenditures were \$251,909 over the final budget with a number of departments coming in over budget.

TOWN OF THOMPSON, CONNECTICUT

Management's Discussion and Analysis

June 30, 2022

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. The Town of Thompson, CT's reported value in capital assets for its governmental activities as of June 30, 2022, amounts to \$39,940,400 (net of accumulated depreciation). This reported value in capital assets includes land, buildings and improvements, machinery and equipment, and infrastructure. The total increase in the Town's investment in capital assets for the current fiscal year was \$2,398,606, which consisted of capital additions of \$4,212,201 offset by current year depreciation of \$1,807,386 and disposals of \$6,209.

	2022	2021
Land	\$ 2,475,200	\$ 2,475,200
Construction in progress	5,044,867	2,743,626
Buildings and Improvements	26,142,187	27,060,050
Machinery and Equipment	2,326,478	1,835,295
Infrastructure	3,951,668	3,427,623
	<u>\$ 39,940,400</u>	<u>\$ 37,541,794</u>

Major capital asset additions during the current fiscal year included the following:

- Various IT equipment both at the Town and BOE.
- School roof project.
- Replacement of windows at the 1909 Tourtellotte Memorial High School building.
- 2021 Freightliner roll-off truck

Additional information on the Town of Thompson, CT's capital assets can be found in Note 6 on page 34 of this report.

Long-term debt. At the end of the current fiscal year, the Town of Thompson, CT had long-term debt and liabilities outstanding of \$12,928,628.

	2022	2021
General Obligation Bonds	\$ 8,337,197	\$ 7,197,273
CWF Bonds	431,226	455,636
Bond Anticipation Note	-	2,514,957
Equipment Financing Notes	453,006	455,360
Compensated Absences	241,270	274,013
Net Pension Liability	2,074,169	2,342,189
OPEB Liability	1,391,760	3,013,140
	<u>\$ 12,928,628</u>	<u>\$ 16,252,568</u>

The Town of Thompson, CT's total long-term debt and liabilities decreased by \$3,323,940 (25.7 percent) during the current fiscal year. Additional information on the Town of Thompson, CT's long-term debt can be found in Note 7 on pages 35-37.

Other obligations include accrued vacation pay and sick leave. More detailed information about the Town's long-term liabilities is presented in Note 7 to the financial statements.

TOWN OF THOMPSON, CONNECTICUT
Management's Discussion and Analysis
June 30, 2022

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

A summary of key economic factors affecting the Town are as follows:

- The Town receives intergovernmental revenues from the State of Connecticut. Connecticut's economy moves in the same general cycle as the national economy, which from time to time will affect the amount of intergovernmental revenues the Town will receive.
- Increased threat of losing State funding will continue to be a variable in our local budget. Current economic conditions are a major concern to the municipality.

All of these factors were considered in preparing the Town of Thompson, CT's budget for the 2023 fiscal year and the Boards of Selectmen and Finance are preparing a plan of action for the worst-case scenarios.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the Town of Thompson, CT'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 the Board of Finance, Town of Thompson, 815 Riverside Drive, Thompson, CT 06255.

Basic Financial Statements

TOWN OF THOMPSON, CONNECTICUT

Statement of Net Position

June 30, 2022

	Governmental Activities
Assets	
Cash and Cash Equivalents	\$ 7,851,159
Restricted Cash	171,600
Investments	2,288,478
Receivables, Net	2,416,466
Other Assets	18,333
Capital Assets:	
Assets Not Being Depreciated	7,520,067
Assets Being Depreciated, Net	32,420,333
Total Assets	52,686,436
Deferred Outflows of Resources	
Deferred Amounts on Refunding	342,457
Deferred Outflows - Pension	2,120,528
Deferred Outflows - OPEB	599,195
Total Deferred Outflows of Resources	3,062,180
Liabilities	
Accounts Payable and Accrued Items	1,901,873
Accrued Interest Payable	43,318
Unearned Revenue	1,454,413
Performance Bonds Payable	171,600
Noncurrent Liabilities:	
Due Within One Year	1,367,272
Due In More Than One Year	11,561,356
Total Liabilities	16,499,832
Deferred Inflows of Resources	
Deferred Inflows - Pension	1,026,664
Deferred Inflows - OPEB	1,592,825
Total Deferred Inflows of Resources	2,619,489
Net Position	
Net Investment in Capital Assets	31,061,428
Restricted for Purposes of Trust:	
Nonexpendable	2,602,881
Expendable	242,759
Unrestricted	2,722,227
Total Net Position	\$ 36,629,295

The notes to the financial statements are an integral part of this statement

TOWN OF THOMPSON, CONNECTICUT

Statement of Activities

For the Year Ended June 30, 2022

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					
General Government	\$ 2,319,834	\$ 281,233	\$ 330,795	\$ -	\$ (1,707,806)
Public Safety	1,006,939	21,364	-	-	(985,575)
Public Works	2,754,499	957,005	417,545	-	(1,379,949)
Human Services	170,665	-	-	-	(170,665)
Civic and Cultural	1,147,695	127,294	58,936	-	(961,465)
Development and Planning	227,705	24,152	-	-	(203,553)
Education	25,151,074	124,639	11,633,264	458,999	(12,934,172)
Interest on Long-Term Debt	289,127	-	-	-	(289,127)
Total Governmental Activities	33,067,538	1,535,687	12,440,540	458,999	(18,632,312)

General Revenues:

Property Taxes, Interest and Lien Fees	18,374,952
Grants and Contributions not Restricted to Specific Programs	115,597
Unrestricted Investment Earnings	81,295
Other	449,806
Total General Revenues	19,021,650
Change in Net Position	389,338
Net Position - Beginning of Year, Restated	36,239,957
Net Position - End of Year	\$ 36,629,295

The notes to the financial statements are an integral part of this statement

TOWN OF THOMPSON, CONNECTICUT

Balance Sheet
Governmental Funds
June 30, 2022

	General Fund	Capital Projects	Tourtellotte Trust Fund	Other Grants Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets						
Cash and Cash Equivalents	\$ 7,085,981	\$ 7,074	\$ 198,825	\$ 10	\$ 247,174	\$ 7,539,064
Restricted Cash	171,600	-	-	-	-	171,600
Investments	-	-	2,288,478	-	-	2,288,478
Receivables, Net of Allowance	1,517,121	-	-	30,881	868,464	2,416,466
Inventory	-	-	-	-	18,333	18,333
Due from Other Funds	305,620	2,142,618	41,093	1,234,642	631,772	4,355,745
Total Assets	\$ 9,080,322	\$ 2,149,692	\$ 2,528,396	\$ 1,265,533	\$ 1,765,743	\$ 16,789,686
Liabilities						
Accounts Payable and Accrued Items	\$ 1,738,099	\$ 782	\$ -	\$ 88,764	\$ 64,837	\$ 1,892,482
Performance Bonds Payable	171,600	-	-	-	-	171,600
Unearned Revenue	-	-	-	1,176,547	277,866	1,454,413
Due to Other Funds	4,128,748	-	-	-	305,620	4,434,368
Total Liabilities	6,038,447	782	-	1,265,311	648,323	7,952,863
Deferred Inflows of Resources						
Unavailable Revenues:						
Property Taxes and Interest	1,432,744	-	-	-	-	1,432,744
Mortgage Loans	-	-	-	-	55,487	55,487
Sewer Use Charges	-	-	-	-	332,515	332,515
Total Deferred Inflows of Resources	1,432,744	-	-	-	388,002	1,820,746
Fund Balances						
Nonspendable	-	-	2,349,116	-	253,765	2,602,881
Restricted	-	-	179,280	222	166,416	345,918
Committed	-	2,148,910	-	-	344,126	2,493,036
Assigned	142,165	-	-	-	-	142,165
Unassigned	1,466,966	-	-	-	(34,889)	1,432,077
Total Fund Balances	1,609,131	2,148,910	2,528,396	222	729,418	7,016,077
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 9,080,322	\$ 2,149,692	\$ 2,528,396	\$ 1,265,533	\$ 1,765,743	\$ 16,789,686

The notes to the financial statements are an integral part of this statement

TOWN OF THOMPSON, CONNECTICUT

Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position June 30, 2022

Fund balances reported in governmental funds Balance Sheet	\$ 7,016,077
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.	
<i>Capital Assets</i>	78,780,530
<i>Depreciation</i>	(38,840,130)
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	
<i>Property taxes, interest and liens receivable greater than 60 days</i>	1,432,744
<i>Housing loans</i>	55,487
<i>Sewer use charges</i>	332,515
Internal service funds are used by management to charge the costs of risk management to individual funds. The assets and liabilities of the internal service funds are reported with the governmental activities in the Statement of Net Position.	381,327
Governmental funds report the effect of premiums, deferred charges and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Net Position.	342,457
Certain changes related to pensions are deferred and amortized over time.	
<i>Deferred Outflows - Pension</i>	2,183,059
<i>Deferred Outflows - OPEB</i>	599,195
<i>Deferred Inflows - Pension</i>	(1,026,664)
<i>Deferred Inflows - OPEB</i>	(1,592,825)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the fund statements.	
<i>Accrued Interest Payable</i>	(43,318)
<i>Bonds Payable</i>	(8,337,197)
<i>Equipment Financing Notes Payable</i>	(453,006)
<i>Clean Water Fund Payable</i>	(431,226)
<i>Compensated Absences</i>	(241,270)
<i>Total OPEB Liability</i>	(1,391,760)
<i>Net Pension Liability</i>	<u>(2,074,169)</u>
Net position of governmental activities	<u>\$ 36,691,826</u>

The notes to the financial statements are an integral part of this statement

TOWN OF THOMPSON, CONNECTICUT
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2022

	General Fund	Capital Projects	Tourtellotte Trust Fund	Other Grants Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues						
Property Taxes, Interest and Lien Fees	\$ 18,594,259	\$ -	\$ -	\$ -	\$ -	\$ 18,594,259
Intergovernmental Revenues	9,967,637	417,545	-	359,742	2,912,253	13,657,177
Licenses, Permits, and Charges for Services	953,602	3,783	-	22,124	735,759	1,715,268
Investment Income	8,498	6	71,946	-	845	81,295
Other Revenue	169,761	46,188	-	-	45,657	261,606
Total Revenues	29,693,757	467,522	71,946	381,866	3,694,514	34,309,605
Expenditures						
Current:						
General Government	1,159,721	-	-	373,097	-	1,532,818
Public Safety	1,129,349	-	-	-	14,809	1,144,158
Public Works	1,703,764	-	-	-	439,006	2,142,770
Human Services	170,665	-	-	-	-	170,665
Civic and Cultural	619,630	-	-	28,947	153,138	801,715
Development and Planning	184,806	-	-	-	-	184,806
Sundry	1,291,729	-	-	-	-	1,291,729
Education	21,848,318	-	319,383	-	3,016,911	25,184,612
Debt Service	6,375,067	2,567,447	-	-	33,300	8,975,814
Capital Outlay	217,139	2,994,044	-	-	-	3,211,183
Total Expenditures	34,700,188	5,561,491	319,383	402,044	3,657,164	44,640,270
Excess/(Deficiency) of Revenues over Expenditures	(5,006,431)	(5,093,969)	(247,437)	(20,178)	37,350	(10,330,665)
Other Financing Sources/(Uses)						
Issuance of Bonds	-	2,000,000	-	-	-	2,000,000
Issuance of Equipment Financing Notes	177,139	-	-	-	-	177,139
Issuance of Refunding Bonds	5,180,000	-	-	-	-	5,180,000
Transfers In	313,000	835,000	-	-	23,618	1,171,618
Transfers Out	(835,000)	-	(270,000)	-	(66,618)	(1,171,618)
Total Other Financing Sources/(Uses)	4,835,139	2,835,000	(270,000)	-	(43,000)	7,357,139
Net Change in Fund Balances	(171,292)	(2,258,969)	(517,437)	(20,178)	(5,650)	(2,973,526)
Fund Balances at Beginning of Year, As Restated	1,780,423	4,407,879	3,045,833	20,400	735,068	9,989,603
Fund Balances at End of Year	\$ 1,609,131	\$ 2,148,910	\$ 2,528,396	\$ 222	\$ 729,418	\$ 7,016,077

The notes to the financial statements are an integral part of this statement

TOWN OF THOMPSON, CONNECTICUT

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities For the Year Ended June 30, 2022

Net Change in Fund Balances - Total Governmental Funds	\$ (2,973,526)
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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 as depreciation expense.

Capital outlay	4,212,201
Depreciation expense	(1,807,386)
Loss on disposal	(6,209)

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenue in the funds.

Property taxes, interest and liens collected accrual basis change	(219,307)
Sewer use receivable accrual basis change	50,002

Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.

Proceeds from long-term debt - general obligation bonds	(2,000,000)
Proceeds from long-term debt - general obligation refunding bonds	(5,180,000)
Proceeds from long-term debt - equipment financing notes	(177,139)
Bonds refunded	5,140,000
Principal payments on long-term debt - general obligation bonds	900,076
Principal payments on long-term debt - bond anticipation note	2,514,957
Principal payments on long-term debt - loans	24,410
Principal payments on long-term debt - equipment financing notes	179,493
Amortization of deferred charge on refunding	(451,469)
Deferred charge on refunding	399,533

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 the governmental funds.

Accrued Interest	(20,313)
Compensated Absences	32,743
Change in Deferred Outflows - Pension	242,754
Change in Deferred Outflows - OPEB	(64,684)
Change in Deferred Inflows - Pension	441,523
Change in Deferred Inflows - OPEB	(1,537,974)
Net Pension Asset	(1,195,731)
Net Pension Liability	268,020
Total OPEB Liability	1,621,380

Internal service funds are used by management to charge costs to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.

Change in net position of governmental activities	<u>58,515</u> \$ 451,869
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The notes to the financial statements are an integral part of this statement

TOWN OF THOMPSON, CONNECTICUT

Statement of Net Position

Proprietary Funds

June 30, 2022

	Governmental Activities
	Internal Service Fund
Assets	
Cash and Cash Equivalents	\$ 312,095
Due from Other Funds	78,623
Total Assets	<u>390,718</u>
Liabilities	
Due to Other Funds	-
Claims Payable	9,391
Total Liabilities	<u>9,391</u>
Net Position	
Unrestricted	<u>\$ 381,327</u>

The notes to the financial statements are an integral part of this statement

TOWN OF THOMPSON, CONNECTICUT
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2022

	Governmental Activities Internal Service Fund
Operating Revenues	
Charges for Services	<u>\$ 181,897</u>
Operating Expenses	
Claims	111,490
Administrative Charges	<u>11,892</u>
Total Operating Expenses	<u>123,382</u>
Income (Loss) from Operations	<u>58,515</u>
Non-Operating Revenues	
Interest Income	<u>-</u>
Change in Net Position	<u>58,515</u>
Net Position - Beginning of Year	<u>322,812</u>
Net Position - End of Year	<u><u>\$ 381,327</u></u>

The notes to the financial statements are an integral part of this statement

TOWN OF THOMPSON, CONNECTICUT

Statement of Cash Flows

Proprietary Funds

For the Year Ended June 30, 2022

	Governmental Activities
	Internal Service Fund
Cash Flows from Operating Activities	
Cash Received from Charges for Services	\$ 181,897
Cash Paid to Other Funds	(74,029)
Cash Paid for Benefits	(106,759)
Cash Paid for Administration	(11,892)
Net Cash Provided by (Used in) Operating Activities	<u>(10,783)</u>
Cash Flows from Investing Activities	
Interest Income	-
Net Cash from Investing Activities	-
Net Increase (Decrease) in Cash and Equivalents	<u>(10,783)</u>
Cash and Equivalents - Beginning of Year	<u>322,878</u>
Cash and Equivalents - End of Year	<u>\$ 312,095</u>
Reconciliation of Income from Operations to Net Cash Provided by (Used in) Operating Activities	
Income (Loss) from Operations	\$ 58,515
Adjustments to Reconcile Income to Net Cash Provided by (Used in) Operating Activities:	
Changes in Assets and Liabilities:	
(Increase) Decrease in Due from Other Funds	(74,029)
Increase (Decrease) in Claims Payable	<u>4,731</u>
Net Cash Provided by (Used in) Operating Activities	<u>\$ (10,783)</u>

The notes to the financial statements are an integral part of this statement

TOWN OF THOMPSON, CONNECTICUT

Statement of Fiduciary Net Position

Fiduciary Funds

June 30, 2022

	Pension Trust Fund
Assets	
Cash and Cash Equivalents	\$ 108,976
Investments, at Fair Value	
Mutual Funds	<u>6,986,504</u>
Total Assets	<u>7,095,480</u>
Deferred Outflows of Resources	<u>-</u>
Liabilities	
Payables	<u>-</u>
Total Liabilities	<u>-</u>
Deferred Inflows of Resources	<u>-</u>
Net Position	
Restricted for Pension Benefits	<u>\$ 7,095,480</u>

The notes to the financial statements are an integral part of this statement

TOWN OF THOMPSON, CONNECTICUT
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2022

	Pension Trust Fund
Additions	
Contributions:	
Employer	\$ 117,554
Plan Members	93,453
Investment Income:	
Net Appreciation/(Depreciation) in Fair Value of Investments	(1,594,871)
Interest and Dividends	513,414
Total Investment Income	(1,081,457)
Less: Investment Management Fees	(5,166)
Total Additions	(875,616)
Deductions	
Pension Benefits	519,842
Administrative Expenses	25,217
Total Deductions	545,059
Change in Net Position	(1,420,675)
Net Position at Beginning of Year	8,516,155
Net Position at End of Year	<u>\$ 7,095,480</u>

The notes to the financial statements are an integral part of this statement

TOWN OF THOMPSON, CONNECTICUT
Notes to the Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the Town of Thompson, Connecticut (the "Town") have been prepared in conformance with accounting principles generally accepted in the United States of America as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing the governmental accounting and financial reporting principles. The Town's significant accounting policies are described below.

Reporting Entity

The Town is a municipal corporation governed by a selectmen town meeting form of government. Under this form of government, the town meeting is the legislative body. A town meeting is required to make appropriations, levy taxes and borrow money. The administrative branch is led by an elected three-member Board of Selectmen. The selectmen oversee most of the activities not assigned specifically to another body. An elected board of education oversees the public-school system. The elected Board of Finance is the budget making authority and supervises the Town financial matters.

The Town's financial statements include the accounts of all Town controlled operations. As required by generally accepted accounting principles, the financial statements of the reporting entity include those of the Town of Thompson (the primary government) and its component units. The basic criteria for inclusion of a component unit in a governmental unit's reporting entity for financial reporting is the exercise of oversight responsibility. Oversight responsibility is determined on the basis of financial interdependence, selection of governing authority, designation of management, ability to significantly influence operations, accountability for fiscal matters and scope of public service. Currently, there are no entities considered component units of the Town. The Town includes all funds, agencies, boards, commissions, and authorities that are controlled by or dependent on the Town's executive and legislative branches. The financial statements presented herein do not include agencies which have been formed under applicable State laws or separate and distinct units of government apart from the Town of Thompson.

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 nonfiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are 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. Taxes and other items not properly included among program revenues are reported instead as general revenues.

The accounts of the Town are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts which comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balances, revenues and expenditures. Fund accounting segregates funds according to their intended purpose and is used to aid management in the demonstrating compliance with finance related legal and contractual provisions. The Town maintains the minimum number of funds consistent with legal and managerial requirements. The focus of governmental fund financial statements is on major funds as that term is defined in professional pronouncements. Each major fund is to be presented in a separate column, with non-major funds, if any, aggregated and presented in a single column. The Town maintains proprietary and fiduciary funds which are reported by type. Since the governmental

TOWN OF THOMPSON, CONNECTICUT

Notes to the Financial Statements

fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental activities column, a reconciliation is presented on the pages following, which briefly explains the adjustments necessary to transform the fund based financial statements into the governmental activities column of the government-wide presentation.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Adoption of New Accounting Standards

In June 2017, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 87, Leases. This standard requires the recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and as inflows of resources or outflows of resources recognized based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principles that leases are financings of the right to use an underlying asset. The Entity adopted the requirements of the guidance effective July, 1, 2021, however, management concluded that they did not have any significant arrangements that met the requirement of this standard.

Measurement Focus, Basis of Accounting, and Financial Statements Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting* as are the proprietary and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Their revenues are recognized when they become measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recorded when a liability is incurred. Exceptions to this general rule include: compensated absences, debt service, capital leases, other post-employment benefit obligations, and claims and judgments that are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in the governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, charges for services, licenses and interest 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. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Town's Internal Service Fund (ISF) are charges for medical insurance premiums. Operating expenses for the ISF include the cost of medical claims and administrative expenses. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

TOWN OF THOMPSON, CONNECTICUT

Notes to the Financial Statements

Governmental Funds are those through which most governmental functions typically are financed. The following are the Town's major governmental funds:

- The *General Fund* is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another manner. Revenues are derived primarily from property taxes, state grants, licenses, permits, charges for services, and earnings on investments.
- The *Capital Projects Fund* is used to account for the construction or acquisition of major capital facilities and assets. The major sources of revenues for this fund are capital grants, and the proceeds from the issuance of general obligation bonds.
- The *Tourtellotte Trust Fund* is used to account for donated funds provided for the maintenance and educational efforts of Free Memorial High School. The major sources of revenues for this fund are donations and investment income.
- The *Other Grants Fund* is used to account for and report financial resources related to local, state and federal grants.

Fiduciary Funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, and other governments. Fiduciary funds are not included in the government-wide financial statements. The fiduciary funds are as follows:

- The *Pension Trust Fund* accounts for the activities of the Board of Education non-teacher retirement system, which accumulates resources for pension benefit payments to qualified Board of Education employees.

Additionally, the Town reports the following funds types:

- The *Internal Services Fund* (proprietary) accounts for the self-insurance activities related to health benefits and deductibles on commercial insurance policies.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes and other charges between certain Town functions because the elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Estimates

The preparation of 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 and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity

Cash and Cash Equivalents – The Town's cash and cash equivalents are considered to be cash on hand, demand deposits, and pooled investment funds, with original maturities of three months or less from the date of acquisition. This definition also applies to the proprietary funds statement of cash flows.

TOWN OF THOMPSON, CONNECTICUT

Notes to the Financial Statements

Investments - In general, State of Connecticut Statutes allow the Town to invest in obligations of the United States of America or United States government sponsored corporations, in shares or other interests in any custodial arrangement, pool, or no-load, open-end management type investment company or investment trust whose portfolios are limited to obligations of the United States and its agencies, in obligations of any state or political subdivision rated within the top two rating categories of any nationally recognized rating service, or in obligations of the State of Connecticut or political subdivision rated within the top three rating categories of any nationally recognized rating service. Investments are stated at fair value, based on quoted market prices. Certificates of Deposit are reported at cost.

The Short-Term Investment Fund ("STIF") is a money market investment pool managed by the Cash Management Division of the State Treasurer's Office created by Section 3-27 of the Connecticut General Statutes ("CGS"). Pursuant to CGS 3-27a through 3-27f, the State, municipal entities, and political subdivisions of the State are eligible to invest in the fund. The fund is considered a "2a7-like" pool and, as such, reports its investments at amortized cost (which approximates fair value). The pool is overseen by the Office of the State Treasurer. The pool is rated AAAm by Standard & Poor. This is the highest rating for money market funds and investment pools.

The pooled investment funds' risk category cannot be determined since the Town does not own identifiable securities but invests as a shareholder of the investment pool. The fair value of the position in the pool is the same as the value of the pool shares.

Due To/From Other Funds - Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (the current portion of interfund loans) or "advances to/from other funds" (the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

Taxes and Other Receivables - Property taxes are assessed as of October 1 and billed the following July. Payments not received within one month after the due date become delinquent, with interest charged at the rate of 1.5% per month. Property tax revenues are recognized when they become available. Available means due or past due and receivable within the current period or expected to be collected soon enough thereafter (within 60 days) to be used to pay liabilities of the current period. Property taxes receivable not expected to be collected during the available period are reflected as a deferred revenue. Liens are filed on real property, which have unpaid property taxes as of June 30. All trade and property tax receivables are shown net of an allowance for uncollectibles. The property tax receivable allowance of \$9,000 is equal to 1.0% of outstanding taxes as of June 30, 2022.

Inventories and Prepaid Items - All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

Capital Assets - Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

TOWN OF THOMPSON, CONNECTICUT

Notes to the Financial Statements

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 is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	40
Improvements other than buildings	10-25
Machinery and Equipment	3-10
Infrastructure	25-50

Unearned Revenues - Unearned revenues arise when assets are recognized before revenue recognition criteria have been satisfied. In the government-wide financial statements, unearned revenues consist of revenue received in advance and/or amounts from grants received before the eligibility requirements have been met.

Long-term obligations - In the government-wide and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are recognized as an expense in the period they are incurred.

Deferred Outflows/Inflows of Resources - In addition to assets, the statement of financial 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 that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The Town reports deferred pension and OPEB, and a deferred charge on refunding in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of the refunded debt and its reacquisition price. Deferred pension and OPEB expense results from differences between expected and actual experience, changes in assumptions or other inputs. These amounts are deferred and included in pension and OPEB expense 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 and inactive employees).

In addition to liabilities, the statement of financial 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 that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Within the government-wide statements of net position the Town reports as deferred inflows amounts representing the net difference between expected and actual results, changes in assumptions and projected and actual earnings of its pension and OPEB plans. These amounts are deferred and included in pension and OPEB expense over a period equal to the average of the expected remaining service lives of all employees that are provided with benefits through the pension and OPEB plan (active and inactive employees). Also, for governmental funds, the Town reports unavailable revenue, which arises only under the modified accrual basis of accounting. The governmental funds report unavailable revenues from several sources: property taxes, interest and lien fees, and long-term loans and sewer use charges. These amounts are deferred and recognized as an inflow of resources in the period during which the amounts become available.

TOWN OF THOMPSON, CONNECTICUT

Notes to the Financial Statements

Compensated absences - Town employees accumulate vacation and sick leave hours for subsequent use or for payment upon termination or retirement. Vacation and sick leave expenses to be paid in future periods are accrued when incurred in the government-wide financial statements. Additionally, the Board of Education offers employees, by contract, certain retirement incentives. A liability for these amounts is reported in the governmental funds only if the liability has matured through employee resignation or retirement.

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.

Net Pension Liability - The net pension liability is measured as the portion of the actuarial present value of projected benefits that is attributed to past periods of employee service (total pension liability), net of the pension plan's fiduciary net position. The pension plan's fiduciary net position is determined using the same valuation methods that are used by the pension plan for purposes of preparing its statement of fiduciary net position. The net pension liability is measured as of a date (measurement date) no earlier than the end of the employer's prior fiscal year, consistently applied from period to period.

Fund equity and net position - Net position represents the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources. In the government-wide financial statements, net position is classified in the following categories:

Net Investment in Capital Assets - This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduces this category.

Restricted Net Position - This category presents external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position - This category represents the net position of the Town, which is not restricted for any project or other purpose.

When both restricted and unrestricted resources are available for certain expenses, the Town expends restricted resources first and uses unrestricted resources when the restricted funds are depleted.

In the fund financial statements, fund balances of governmental funds are classified in the following five separate categories:

Nonspendable Fund Balance - Indicates amounts that cannot be spent because they are either not in spendable form, or are legally or contractually required to be maintained intact.

Restricted Fund Balance - Indicates amounts that are restricted to specific purposes. The spending constraints placed on the use of fund balance amounts are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

TOWN OF THOMPSON, CONNECTICUT
Notes to the Financial Statements

Committed Fund Balance – Indicates amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Finance (the highest level of decision making authority of the Town) and cannot be used for any other purpose unless the Town removes or changes the specified use by taking the same formal action.

Assigned Fund Balance – Indicates amounts that are constrained by the Town's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by action of Town Officials.

Unassigned Fund Balance – Represents the remaining fund balance after amounts are set aside for all other classifications.

When both restricted and unrestricted (committed, assigned, unassigned) amounts of fund balance are available for use for expenditures incurred, it is the Town's policy to use restricted fund balance first if the expenditure meets the restricted purpose, followed by committed, assigned and unassigned amounts.

Fair Value of Financial Instruments

In accordance with GASB Statement No. 72, the Town is required to measure the fair value of its assets and liabilities under a three-level hierarchy, as follows:

Level 1: Quoted market prices for identical assets or liabilities to which an entity has access to at the measurement date.

Level 2: Inputs and information other than quoted market indices included in Level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 inputs include:

- a. Quoted prices for similar assets or liabilities in active markets;
- b. Quoted prices for identical or similar assets in markets that are not active;
- c. Observable inputs other than quoted prices for the assets or liability;
- d. Inputs derived principally from, or corroborated by, observable market data by correlation or by other means.

Level 3: Unobservable inputs for the asset or liability. Unobservable inputs should be used to measure the fair value to the extent that observable inputs are not available.

Observable inputs reflect the assumptions market participants would use in pricing the asset or liability developed from sources independent of the reporting entity; and *unobservable inputs* reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available in the circumstances.

Certificates of Deposit are reported at amortized cost and are excluded from the fair value disclosures.

TOWN OF THOMPSON, CONNECTICUT
Notes to the Financial Statements

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information - General Fund

The First Selectman compiles preliminary estimates for all departments and agencies, with the exception of the Board of Education, for the annual budget for presentation to the Board of Selectmen. After making such alterations or changes as it deems necessary, the Board of Selectmen presents the compiled budget to the Board of Finance. The Board of Education submits its estimates directly to the Board of Finance.

The Board of Finance may make such revisions to the Selectmen's and Education budget estimates as it deems desirable, holds one or more public hearings and presents a proposed budget to the Annual Town Meeting.

Additional appropriations may be approved by the Board of Finance upon recommendation of the Board of Selectmen. Town meeting approval may be required as determined by State Statute. There were no additional appropriations made during the year. Unexpended appropriations of the General Fund lapse at fiscal year end.

The General Fund budget is prepared on a modified accrual basis of accounting. 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 reflected in budgetary reports as expenditures in the current year. The Town overexpanded the final budget for Public Safety and Board of Education.

NOTE 3 – CASH, CASH EQUIVALENTS, RESTRICTED CASH, AND INVESTMENTS

The deposit of public funds is controlled by the Connecticut General Statutes (Section 7-402). Deposits may be made in a "qualified public depository" as defined by Statute or in amounts not exceeding the Federal Deposit Insurance Corporation insurance limit in an "out of state bank" as defined by the Statutes, which is not a "qualified public depository".

The following is a summary of cash and cash equivalents at June 30, 2022:

	Governmental Funds	Proprietary Funds	Fiduciary Funds	Total
Cash	\$ 6,175,320	\$ 312,095	\$ 108,976	\$ 6,596,391
Cash Equivalents	1,363,744	-	-	1,363,744
Restricted Cash	171,600	-	-	171,600
Total	<u>\$ 7,710,664</u>	<u>\$ 312,095</u>	<u>\$ 108,976</u>	<u>\$ 8,131,735</u>

Custodial Credit Risk - Deposits: Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town's custodial credit risk policy is to only use banks that are in the State of Connecticut. The State of Connecticut requires that each depository maintain segregated collateral in an amount equal to a defined percentage of its public deposits based upon the bank's risk-based capital ratio. The following is a reconciliation of the Town's deposits subject to custodial credit risk:

Cash, Cash Equivalents, and Restricted Cash	\$ 8,131,735
Less: Cash Equivalents (STIF)	<u>(1,363,744)</u>
	<u>\$ 6,767,991</u>

TOWN OF THOMPSON, CONNECTICUT
Notes to the Financial Statements

At year-end, the Town's carrying amount of deposits subject to custodial credit risk was \$6,767,991 and the bank balance was \$6,937,345. Of the bank balance, Federal Depository Insurance Corporation insured \$766,148.

As of June 30, 2022, \$6,171,197 of the Town's bank balance of \$6,937,345 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 5,503,982
Uninsured and collateral held by pledging bank's Trust department not in the Town's name	<u>667,215</u>
Total	<u>\$ 6,171,197</u>

Cash Equivalents

At June 30, 2022, the Town's cash equivalents (Short-Term Investment Fund "STIF") amounted to \$1,363,744. STIF is rated AAAM by Standard and Poor's and has an average maturity of under 60 days.

Investments

The following is a summary of investments measured at fair value:

Description	June 30, 2022	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
U.S. Treasury	\$ 586,845	\$ -	\$ 586,845	\$ -
Corporate Bonds	597,360	-	597,360	-
Mutual Funds	7,496,736	7,496,736	-	-
Common Stock	594,041	594,041	-	-
Total Investments	<u>\$ 9,274,982</u>	<u>\$ 8,090,777</u>	<u>\$ 1,184,205</u>	<u>\$ -</u>

Custodial Credit Risk - Investments. This is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The Town does not have a policy for custodial credit risk.

Credit Risk – The Town does not have an investment policy that limits investment choices further than the Connecticut General Statutes. Generally, credit risk is defined as the risk that an issuer of a debt type investment will not fulfill its obligation to the holder. This is measured by assignment of a rating by a nationally recognized rating organization. Presented below is the average rating of investments in debt securities.

TOWN OF THOMPSON, CONNECTICUT
Notes to the Financial Statements

Average Rating	Corporate Bonds
AAA	\$ 122,592
AA2	104,962
A1	175,011
A2	72,268
BAA1	50,074
BAA2	47,903
WR	24,550
	<u>\$ 597,360</u>

Concentrations of Credit Risk – Concentration of credit risk is the risk attributed to the magnitude of a government's investments in a single issuer. The Town follows the limitations specified in the Connecticut General Statutes. Generally, the Town's deposits cannot be 75% or more of the total capital of any one depository.

Interest Rate Risk - The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

As of June 30, 2022, the Town had the following investments subject to interest rate risk:

	Total	Investment Maturities (In Years)		
		Less Than 1	1 - 5	6 - 10
U.S Treasury	\$ 586,845	\$ -	\$ 586,845	\$ -
Corporate Bonds	597,360	229,937	367,423	-
Total	<u>\$ 1,184,205</u>	<u>\$ 229,937</u>	<u>\$ 954,268</u>	<u>\$ -</u>

NOTE 4 – RECEIVABLES

Receivables as of year-end for the Town's individual major funds and nonmajor and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General Fund	Other Grants Fund	Nonmajor and Other Funds	Total
Receivables:				
Property taxes	\$ 880,541	\$ -	\$ -	\$ 880,541
Interest, Liens, and Fees	645,580	-	-	645,580
Usage Charges	-	-	342,822	342,822
Loans	-	-	34,761	34,761
Intergovernmental	-	30,881	490,881	521,762
Accounts	-	-	-	-
Gross Receivables	<u>1,526,121</u>	<u>30,881</u>	<u>868,464</u>	<u>2,425,466</u>
Less allowance for uncollectibles:				
Property taxes	(9,000)	-	-	(9,000)
Interest, Liens, and Fees	-	-	-	-
Total allowance	<u>(9,000)</u>	<u>-</u>	<u>-</u>	<u>(9,000)</u>
Net Total Receivables	<u>\$ 1,517,121</u>	<u>\$ 30,881</u>	<u>\$ 868,464</u>	<u>\$ 2,416,466</u>

TOWN OF THOMPSON, CONNECTICUT
Notes to the Financial Statements

Governmental funds report unavailable revenue in connection with receivables that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of unavailable revenue and unearned revenue reported in the governmental funds were as follows:

	<u>Unavailable</u>	<u>Unearned</u>
General Fund:		
Property Taxes and Interest	\$ 1,432,744	\$ -
Other Grants Fund:		
Advances on Grants	-	1,176,547
Other Governmental Funds:		
Advances on Grants	-	232,038
Fees Collected in Advance	-	45,828
Mortgage loans	55,487	-
Sewer use charges	332,515	-
	<u>332,515</u>	<u>-</u>
Total Unavailable/Unearned Revenue for Governmental Funds	<u>\$ 1,820,746</u>	<u>\$ 1,454,413</u>

NOTE 5 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Fund transfers are used to: 1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and 2) to account for unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Interfund transfers during the year ended June 30, 2022 were as follows:

<u>Transfer Out:</u>	<u>Transfer In:</u>	<u>Total</u>
General Fund	Capital Projects Fund	\$ 835,000
Nonmajor Funds	Nonmajor Funds	23,618
Nonmajor Funds	General Fund	43,000
Tourtellotte Trust Fund	General Fund	270,000
		<u>\$ 1,171,618</u>

The outstanding balances between funds result mainly from the time lag between the dates that: 1) interfund goods and services are provided or reimbursable expenditures occur; 2) transactions are recorded in the accounting system; and 3) payments between funds are made. Interfund receivables and payables during the year ended June 30, 2022 were as follows:

<u>Receivable Fund:</u>	<u>Payable Fund:</u>	<u>Total</u>
Governmental Funds:		
ISF- Dental Insurance	General Fund	\$ 78,623
Other Grants Fund	General Fund	1,234,642
Nonmajor Governmental Funds	General Fund	631,772
Tourtellotte Trust Fund	General Fund	41,093
Capital Nonrecurring Fund	General Fund	2,142,618
General Fund	Nonmajor Governmental Funds	305,620
		<u>4,434,368</u>
	Total Governmental Funds	<u>4,434,368</u>

TOWN OF THOMPSON, CONNECTICUT
Notes to the Financial Statements

NOTE 6 – CAPITAL ASSETS

The following is a summary of the change in capital assets as of June 30, 2022:

<i>Governmental Activities</i>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balances</u>
Capital assets, not being depreciated				
Land	\$ 2,475,200	\$ -	\$ -	\$ 2,475,200
Construction in Progress	2,743,626	2,301,241	-	5,044,867
Total capital assets, not being depreciated	<u>5,218,826</u>	<u>2,301,241</u>	<u>-</u>	<u>7,520,067</u>
Capital assets, being depreciated				
Buildings and Improvements	54,922,026	138,697	-	55,060,723
Machinery & Equipment	4,617,269	911,457	(95,271)	5,433,455
Infrastructure	9,905,479	860,806	-	10,766,285
Total capital assets, being depreciated	<u>69,444,774</u>	<u>1,910,960</u>	<u>(95,271)</u>	<u>71,260,463</u>
Less accumulated depreciation for:				
Buildings and Improvements	27,861,976	1,056,560	-	28,918,536
Machinery & Equipment	2,781,974	414,065	(89,062)	3,106,977
Infrastructure	6,477,856	336,761	-	6,814,617
Total accumulated depreciation	<u>37,121,806</u>	<u>1,807,386</u>	<u>(89,062)</u>	<u>38,840,130</u>
Total capital assets, being depreciated	<u>32,322,968</u>	<u>103,574</u>	<u>(6,209)</u>	<u>32,420,333</u>
<i>Governmental Activities capital assets, net</i>	<u>\$ 37,541,794</u>	<u>\$ 2,404,815</u>	<u>\$ (6,209)</u>	<u>\$ 39,940,400</u>

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

Governmental Activities:	
General Government	\$ 2,481
Public Works	397,905
Civic and Cultural	137,290
Education	<u>1,269,710</u>
Total Depreciation Expense	
Governmental Activities	<u>\$ 1,807,386</u>

Construction Commitments

The Town has one active construction project as of June 30, 2022. At year-end, the Town's commitments are as follows:

	<u>Spent to Date</u>	<u>Remaining Commitment</u>
Tourtellotte Trust Windows Project	\$ 779,456	\$ 40,544

TOWN OF THOMPSON, CONNECTICUT

Notes to the Financial Statements

The trust is carrying out an ongoing project to replace all windows in the 1909 Tourtellotte Memorial High School Building. Phase 2 of the project will start and hope to be completed in 2023. It is paid for via funds appropriated through the Tourtellotte Trust under the governance of the board of trustees, Board of Finance, and Board of Education.

NOTE 7 – LONG-TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2022 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Governmental Activities					
General Obligation Bonds	\$ 7,197,273	\$ 7,180,000	\$ 6,040,076	\$ 8,337,197	\$ 1,076,304
CWF Bonds	455,636	-	24,410	431,226	24,902
Bond Anticipation Notes	2,514,957	-	2,514,957	-	-
Equipment Financing Notes	455,360	177,139	179,493	453,006	142,018
Net Pension Liability	2,342,189	515,157	783,177	2,074,169	N/A
OPEB Liability	3,013,140	-	1,621,380	1,391,760	N/A
Compensated Absences	274,013	578	33,321	241,270	124,048
Total Governmental Activities					
Long-Term Liabilities	<u>\$ 16,252,568</u>	<u>\$ 7,872,874</u>	<u>\$ 11,196,814</u>	<u>\$ 12,928,628</u>	<u>\$ 1,367,272</u>

Each governmental fund liability is liquidated by the respective fund to which it relates, primarily the General Fund. Interest on these obligations is expensed to the respective fund, primarily the General Fund.

General Obligation Bonds

The Town issues general obligation bonds to provide financing for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations of the Town and pledge the full faith and credit of the Town. General obligation bonds outstanding as of June 30, 2022 consisted of the following:

Purpose	Year of Issue	Original Amount	Interest Rates	Final Maturity	Principal Outstanding June 30, 2022
School bonds- Refunding	2022	\$ 5,180,000	1.420%	2027	\$ 5,180,000
School bonds	2022	\$ 2,000,000	1.860%	2030	2,000,000
Sewers	2016	\$ 1,268,000	1.375%	2056	1,141,622
Sewers	2016	\$ 913,000	1.835%	2056	15,575
Total Outstanding					<u>\$ 8,337,197</u>

Bonds Authorized and Unissued

At June 30, 2022, the Town has debt authorized but unissued of \$1,132,000 and \$246,312 for the Marianapolis Sewer Extension, and Phosphorus Removal Project, respectively.

TOWN OF THOMPSON, CONNECTICUT
Notes to the Financial Statements

The annual debt service requirements of the Town's general obligation bonds are as follows:

<u>Year(s)</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2023	\$ 1,076,304	\$ 119,008	\$ 1,195,312
2024	1,071,082	102,829	1,173,911
2025	1,086,441	86,608	1,173,049
2026	1,091,805	70,240	1,162,045
2027	1,107,173	53,726	1,160,899
2028-2032	2,036,573	118,430	2,155,003
2033-2037	151,578	55,552	207,130
2038-2042	162,289	44,840	207,129
2043-2047	173,758	33,372	207,130
2048-2052	186,037	21,092	207,129
2053-2057	194,157	7,643	201,800
	<u>\$ 8,337,197</u>	<u>\$ 713,340</u>	<u>\$ 9,050,537</u>

Interest paid and expensed on general obligation bonds for the year ended June 30, 2022 totaled \$145,132.

Clean Water Fund Loan

The Town's Phosphorous Removal Fund is funded by the State of Connecticut Clean Water Fund 2% Loan and Grant program. The Town received total funding for the loan of \$553,687.

The annual debt service requirements of the Town's CWF bond are as follows:

<u>Year(s)</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2023	\$ 24,902	\$ 8,397	\$ 33,299
2024	25,405	7,894	33,299
2025	25,918	7,382	33,300
2026	26,441	6,858	33,299
2027	26,975	6,325	33,300
2028-2032	143,263	23,233	166,496
2033-2037	158,322	8,181	166,503
	<u>\$ 431,226</u>	<u>\$ 68,270</u>	<u>\$ 499,496</u>

TOWN OF THOMPSON, CONNECTICUT
Notes to the Financial Statements

Equipment Financing Notes

The Town has equipment financing notes for the acquisition of various equipment.

Equipment	Year of Issue	Original Amount	Interest Rate	Final Maturity	Principal Outstanding June 30, 2022
Governmental Activities					
Rolloff Truck	2022	\$ 177,139	1.420%	6/18/2026	\$ 144,482
Ford F550	2018	65,005	4.13%	8/31/2022	13,815
HO Penn Paving Dump Truck	2019	369,751	3.89%	7/11/2025	193,954
Ford F350 2 Pick up Trucks	2020	107,186	3.59%	1/28/2024	44,354
John Deer Backhoe	2020	136,377	3.54%	5/7/2024	56,401
					<u>\$ 453,006</u>

Annual debt service requirements on equipment financing notes as of June 30, 2022 are as follows:

Year(s)	Principal	Interest	Total
2023	\$ 142,018	\$ 21,206	\$ 163,224
2024	134,189	14,380	148,569
2025	86,418	8,112	94,530
2026	90,381	4,148	94,529
Total	<u>\$ 453,006</u>	<u>\$ 47,846</u>	<u>\$ 500,852</u>

Compensated Absences

Vacation time earned during the fiscal year can be carried over to the succeeding year, subject to limitations as provided in the respective collective bargaining agreements. Employees are entitled to accumulate sick leave up to a maximum amount stipulated in each contract. Payment for accumulated sick leave is dependent upon the length of service and accumulated days. The value of all compensated absences has been reflected in the government-wide financial statements.

TOWN OF THOMPSON, CONNECTICUT
Notes to the Financial Statements

NOTE 8 - FUND BALANCE COMPONENTS

The components of fund balance for the governmental funds at June 30, 2022 are as follows:

	General Fund	Capital Projects Fund	Tourtellotte Trust Fund	Other Grants Fund	Nonmajor Governmental Funds	Total
Fund Balances:						
Nonspendable:						
Permanent fund principal	\$ -	\$ -	\$ 2,349,116	\$ -	\$ 253,765	\$ 2,602,881
Total Nonspendable	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,349,116</u>	<u>\$ -</u>	<u>\$ 253,765</u>	<u>\$ 2,602,881</u>
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ 222	\$ -	\$ 222
Civic and cultural	-	-	-	-	48,809	48,809
Education	-	-	179,280	-	117,607	296,887
Total Restricted	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 179,280</u>	<u>\$ 222</u>	<u>\$ 166,416</u>	<u>\$ 345,918</u>
Committed to:						
General government	\$ -	\$ -	\$ -	\$ -	\$ 104,711	\$ 104,711
Public safety	-	-	-	-	44,021	44,021
Public works	-	-	-	-	117,934	117,934
Civic and cultural	-	-	-	-	53,485	53,485
Education	-	-	-	-	23,975	23,975
Capital projects	-	2,148,910	-	-	-	2,148,910
Total Committed	<u>\$ -</u>	<u>\$ 2,148,910</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 344,126</u>	<u>\$ 2,493,036</u>
Assigned:						
Future year's budget	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchases on order	142,165	-	-	-	-	142,165
Total Assigned	<u>\$ 142,165</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 142,165</u>
Unassigned:	<u>\$ 1,466,966</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (34,889)</u>	<u>\$ 1,432,077</u>
Total Fund Balances	<u>\$ 1,609,131</u>	<u>\$ 2,148,910</u>	<u>\$ 2,528,396</u>	<u>\$ 222</u>	<u>\$ 729,418</u>	<u>\$ 7,016,077</u>

Encumbrances of \$142,165, \$322,488, \$4,849 and \$105,743 at June 30, 2022 are contained in the above table in the assigned category of the General Fund, the committed category of the Capital Projects Fund, the restricted category of the Other Grants Fund, and the restricted and committed categories of the Nonmajor Governmental Funds, respectively.

Fund Deficit

The following funds had a fund deficit as of June 30, 2022:

Nonmajor Governmental Funds	
Educational Grants Fund	\$ 34,564
Cemetery Trust	325
Total	<u>\$ 34,889</u>

The Town plans to fund the deficit through transfers from general fund, along with charges and fees for services.

TOWN OF THOMPSON, CONNECTICUT
Notes to the Financial Statements

NOTE 9 – RETIREMENT BENEFITS

Connecticut State Teacher's Retirement System

Plan Description: Teachers, principals, superintendents, or supervisors engaged in service of public schools are provided with pensions through the Connecticut State Teachers' Retirement System (the "System"). The System is a cost sharing multiple-employer defined benefit pension plan administered by the Connecticut State Teachers' Retirement Board (CTRB). Chapter 167a of the State Statutes grants authority to establish and amend the benefited terms to the CTRB Board. The CTRB issues a publicly available financial report that can be obtained at www.ct.gov.

Benefit Provisions: The Plan provides retirement, disability and death benefits. Employees are eligible to retire at age 60 with 20 years of credited service in Connecticut, or 35 years of credited service including at least 25 years of service in Connecticut.

Normal Retirement: Retirement benefits for the employees are calculated as 2% of the average annual salary times years of credited service (maximum benefit is 75% of average annual salary during the 3 highest years of salary). In addition, amounts derived from the accumulation of the 6% contributions made prior to July 1, 1989, and voluntary contributions are payable.

Early Retirement: Employees are eligible after 25 years of credited service including 20 years of Connecticut service, or age 55 with 20 years of credited service including 15 years of Connecticut service with reduced benefit amounts.

Disability Retirement: Employees are eligible for service-related disability regardless of length of service. Five years of credited service is required for non-service-related disability or eligibility. Disability benefits are calculated as 2% per year of service times the average of the highest three years of pensionable salary, as defined per the plan, but not less than 15% of average annual salary, nor more than 50% of average annual salary.

Contributions: Per Connecticut General Studies Section 10-183z, contribution requirements of active employees and the State of Connecticut are approved, amended, and certified by the State Teachers Retirement Board and appropriated by the General Assembly.

Employer (School Districts): School District employers are not required to make contributions to the plan. The statutes require the State of Connecticut to contribute 100% of each school districts' required contributions, which are actuarially determined as an amount, that, when combined with employee contributions, is expected to finance the costs of the benefits earned by employees during the year, with any additional amount to finance any unfunded accrued liability.

Employees: Participants are required to contribute 7% of their annual salary to the System as required by the CGS Section 10-183b(7). For the year ended June 30, 2022, the certified teachers' contribution to the Connecticut Teachers Retirement Board was \$509,738. Covered payroll for the town for the year ended June 30, 2022 was approximately \$7,281,971.

Pension Liabilities, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions: At June 30, 2022 the Town reports no amounts for its proportionate share of the net pension liability, and related deferred outflows and inflows due to the statutory requirement that the State pay 100% of the required contribution. The amount recognized by the Town as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the Town were as follows:

TOWN OF THOMPSON, CONNECTICUT
Notes to the Financial Statements

Town's proportionate share of the net pension liability	\$ -
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State's proportionate share of the net pension liability associated with the Town	<u>27,146,693</u>
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Total	<u>\$ 27,146,693</u>
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The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. At June 30, 2022, the Town had no proportionate share of the net pension liability.

For the year ended June 30, 2022, the Town recognized benefits expense and contribution revenue of \$2,273,102 in the governmental funds for on-behalf amounts for the benefits provided by the State. In the government-wide financial statements, the Town recognized \$1,752,382 for pension expense related to actuarial liabilities for on-behalf amounts for the benefits provided by the State.

Actuarial Assumptions: The total pension liability was determined by an actuarial valuation as of June 30, 2021, using the following actuarial assumptions, applied to all periods included in the measurement.

Inflation	2.50 Percent
Salary increases, including inflation	3.00-6.50 Percent
Long-term investment rate of return, net of pension investment expense, including inflation.	6.90 Percent

Mortality rates were based on the PubT-2010 Healthy Retiree Table (adjusted 105% for males and 103% for females as ages 82 and above), projected generationally with MP-2019 for the period after service retirement.

Future cost-of-living increases for members who retired prior to September 1, 1992, are made in accordance with increases in the Consumer Price Index, with a minimum of 3% and a maximum of 5% per annum. For teachers who were members of the Teachers' Retirement System before July 1, 2007, and retire on or after September 1, 1992, pension benefit adjustments are made that are consistent with those provided for Social Security benefits on January 1 of the year granted, with a maximum of 6% per annum. If the return on assets in the previous year was less than 8.5%, the maximum increase is 1.5%. For teachers who were members of the Teachers' Retirement System after July 1, 2007, pension benefit adjustments are made that are consistent with those provided for Social Security benefits on January 1 of the year granted, with a maximum of 5% per annum. If the return on assets in the previous year was less than 11.5%, the maximum increase is 3%, and if the return on the assets in the previous year was less than 8.5%, the maximum increase is 1.0%.

The long-term expected rate of return on pension investments was determined using a log-normal distributions analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The current capital market assumptions and the target asset allocation as provided by the Treasurer's Office are summarized in the following table:

TOWN OF THOMPSON, CONNECTICUT

Notes to the Financial Statements

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity Fund	20.00%	5.60%
Developed Market Intl. Stock Fund	11.00%	6.00%
Emerging Market Intl. Stock Fund	9.00%	7.90%
Core Fixed Income Fund	16.00%	2.10%
Inflation Linked Bond Fund	5.00%	1.10%
Emerging Market Debt Fund	5.00%	2.70%
High Yield Bond Fund	6.00%	4.00%
Real Estate Fund	10.00%	4.50%
Private Equity	10.00%	7.30%
Alternative Investments	7.00%	2.90%
Liquidity Fund	1.00%	0.40%

Discount Rate: The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that State contributions will be made at the actuarially determined rates in future years. Based on those assumptions, the pension's fiduciary net position was projected to be available to make all projected future benefit payments of current members. Therefore, the long-term expected rate of return on pension investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate: The Town's proportionate share of the net pension liability is \$0 and therefore the change in the discount rate would only impact the amount recorded by the State of Connecticut.

Connecticut Municipal Employees' Retirement System

Plan Description: All Town employees not covered by the teacher retirement system participate in the Municipal Employees' Retirement System (MERS). This is a cost-sharing multiple-employer public employee retirement system (PERS) established by the State of Connecticut and administered by the State Retirement Commission to provide pension benefits for the employees of participating local government authorities. Chapters 7-425 to 7-451 of the State of Connecticut General Statutes, which can be amended by legislative action, establishes MERS benefits, member contribution rates and other plan provisions. MERS is considered to be part of the State of Connecticut's financial reporting entity and is included in the State's financial reports as a pension trust fund. Those reports can be obtained at www.ct.gov.

Benefit Provisions: The Plan provides retirement, disability and death benefits, and annual cost-of-living adjustments to plan members and their beneficiaries. Employees are eligible to retire at age 55 with 5 years of continuous service, or 15 years of active aggregate service, or 25 years of aggregate service. In addition, compulsory retirement is at age 65 for police and fire members.

TOWN OF THOMPSON, CONNECTICUT
Notes to the Financial Statements

Normal Retirement: For members not covered by social security, retirement benefits are calculated as 2% of average final compensation, times years of service. For members covered by social security, retirement benefits are calculated as 1.5% of the average final compensation not in excess of the year's breakpoint plus 2% of average final compensation in excess of the year's breakpoint, times years of service. Maximum benefit is 100% of average final compensation and the minimum benefit is \$1,000 annually.

Early Retirement: Members must have 5 years of continuous or 15 years of active aggregate service. Benefits are calculated as a service retirement allowance on the basis of the average of the three highest paid years of service to the date of termination. Deferred to normal retirement age, or an actuarially reduced allowance may begin at the time of separation.

Disability Retirement – Service Connected: Employees who are totally and permanently disabled and such disability has arisen out of and in the course of employment with the municipality. Disability due to heart and hypertension in the case of fire and police, who began employment prior to July 1, 1996, is presumed to have been suffered in the line of duty. Benefits are calculated as a service retirement allowance based on compensation and service to the date of the disability with a minimum benefit (including worker's compensation benefits) of 50% of compensation at the time of disability.

Disability Retirement – Non-Service Connected: Employees who have 10 years of service and are totally and permanently disabled. Benefits are calculated as a service retirement allowance based on compensation and service to the date of the disability.

Pre-Retirement Death Benefit: The plan offers a lump-sum return of contributions with interest or if vested and married, the surviving spouse will receive a lifetime benefit.

Contributions - Member: Contributions for members not covered by social security are 6% of compensation; for members covered by social security, 3.25% of compensation up to the social security taxable wage base plus 6%, if any, in excess of such base.

Contributions – Employer: Participating employers make annual contributions consisting of a normal cost contribution, a contribution for the amortization of the net unfunded accrued liability and a prior service amortization payment, which covers the liabilities of MERS not met by member contributions. In addition, there is also an annual administrative fee per active and retired member.

Pension Liabilities, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions: At June 30, 2022 the Town reports a total liability of \$1,559,012 for government-wide financials for its proportionate share of the net pension liability. The net pension liability was measured at June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation at that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participants, actuarially determined. At June 30, 2021, the Town's proportion was 0.6587%.

TOWN OF THOMPSON, CONNECTICUT

Notes to the Financial Statements

For the year ended June 30, 2022, the Town recognized pension expense of \$559,795. As of June 30, 2022, the Town reported deferred inflows and outflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Town contributions subsequent to the measurement date	\$ 265,424	\$ -
Difference between projected and actual earnings	-	667,900
Difference between expected and actual experience	135,712	227,859
Change of assumptions	209,711	-
Change in proportional share	698,288	21,259
Total	<u>\$ 1,309,135</u>	<u>\$ 917,018</u>

Amounts reported as deferred outflows of resources related to Town contributions after the measurement date will be recognized as a reduction of the net pension liability in the subsequent year. Amounts reported as deferred outflows of resources related to pension will be recognized in the pension expense as follows:

Year ended June 30:

2023	\$ 301,768
2024	13,488
2025	5,189
2026	(193,752)
	<u>\$ 126,693</u>

The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021.

Actuarial Assumptions: The total pension liability was determined by an actuarial valuation as of June 30, 2021, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 Percent
Salary increases, including inflation	3.50-10.00 Percent
Long-term investment rate of return, net of pension investment expense, including inflation.	7.00 Percent

Mortality rates were based on the RP-2014 Combined Mortality Table adjusted to 2006 and projected to 2015 with Scale MP-2017 and projected to 2022 with Scale BB for General Employees for the period after retirement and for dependent beneficiaries. The RP-2014 Blue Collar Mortality Table adjusted to 2006 and projected to 2015 with Scale MP-2017 and projected to 2022 with Scale BB is used by Police and Fire for the period after retirement and for dependent beneficiaries. For disabled retirees, the RP-2014 Disabled Retiree Mortality Table projected to 2020 by Scale BB is used.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2012 – June 30, 2017.

TOWN OF THOMPSON, CONNECTICUT
Notes to the Financial Statements

The long-term expected rate of return on pension investments was determined using a statistical analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	20.00%	5.30%
Developed Market International	11.00%	5.10%
Emerging Market International	9.00%	7.40%
Core Fixed Income	16.00%	1.60%
Inflation Linked Bond	5.00%	1.30%
Emerging Market Debt	5.00%	2.90%
High Yield Bonds	6.00%	3.40%
Real Estate	10.00%	4.70%
Private Equity	10.00%	7.30%
Alternative Investments	7.00%	3.20%
Liquidity Fund	<u>1.00%</u>	0.90%
Total	<u>100.00%</u>	

Discount Rate: The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at the actuarially determined contribution rates in the future years. Based on those assumptions, the pension's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate: The following presents the Town's proportionate share of the net pension liability, calculated using the discount rate of 7.00%, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
	<u>6.0%</u>	<u>7.0%</u>	<u>8.0%</u>
Net Pension Liability as of June 30, 2022	<u>\$ 2,602,055</u>	<u>\$ 1,559,012</u>	<u>\$ 660,925</u>

TOWN OF THOMPSON, CONNECTICUT
Notes to the Financial Statements

BOE Noncertified Plan

Plan Description – The Board of Education Retirement System (BERS) is a single-employer retirement system established and administered by the Board to provide pension benefits to substantially all full-time employees, except certified personnel covered under the State Teachers' Retirement System. The BERS is considered to be part of the Town's financial reporting entity and is included in the Town's financial reports as a pension trust fund.

Management of the plan rests with the Board of Education, which consists of nine elected members.

Benefit Provisions – The BERS provides retirement and death benefits to plan members and their beneficiaries. Plan members vest in accrued services benefits after 5 years of eligible service, are eligible for normal retirement at age 65 and early retirement at age 55 and are eligible for benefit payments of a maximum of 50% of average monthly earning (final 5 years), reduced by the percentage of credited service under the maximum service period of 20 years.

Plan Membership - Membership of the Plan consisted of the following as of July 1, 2021, the date of the latest actuarial valuation:

Inactive plan members or beneficiaries currently receiving benefits	33
Inactive plan members entitled to but not yet receiving benefits	14
Active plan members	42
	<u>89</u>

Summary of Significant Accounting Policies

Basis of Accounting – BERS financial statements are prepared using the accrual basis of accounting for the three defined benefit pension plans. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions are recognized when due and a formal commitment to provide the contributions has been made. Benefits and refunds are recognized when due and payable in accordance with the terms of the BERS.

Method Used to Value Investments – Investments are reported at fair value. Securities traded on a national exchange are valued at the last reported sales price. Investment income is recognized as earned.

Investment Policy – The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the Board of Education by a majority vote of its members. It is the policy of the Board to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. The following was the Board's adopted asset allocation policy as of July 1, 2021:

TOWN OF THOMPSON, CONNECTICUT
Notes to the Financial Statements

Target Allocation and Expected Rate of Return

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>	<u>Weighting</u>
U.S. Large Cap	37.00%	4.65%	1.72%
U.S. Mid/Small Cap	8.00%	5.50%	0.44%
Developed International Equities	10.00%	5.50%	0.55%
Emerging Market Equities	4.00%	6.50%	0.26%
Intermediate Corporate	31.00%	2.25%	0.70%
Intermediate Government	4.00%	1.65%	0.07%
High-Yield Bonds	4.00%	3.25%	0.13%
Money Market/Short-Term Bonds	1.00%	0.00%	0.00%
Commodities	1.00%	5.25%	0.05%
	100.00%		3.92%
Long-Term Inflation Expectation			2.60%
Long-Term Expected Nominal Return			6.52%

Long-Term Expected Rate of Return – The long term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return are developed. Best estimates of the real rates of return for each major asset class are included in the pension plan's target asset allocation.

The information above is based on geometric means and does not reflect additional returns through investment selection, asset allocation and rebalancing. An expected rate of return of 6.75% was used.

Funding Policy – The contribution requirements of plan members are established and may be amended by the Board of Education, subject to union contract negotiation. Plan members are required to contribute a variable rate equal to one-half of the ratio of normal cost to covered payroll, with no contributions required after 20 years of service. Plan members' contributions are 7.32% of annual covered payroll. The Board is required to contribute at an actuarially determined rate; the current rate is 32.08% of annual covered payroll.

Net Pension Liability (Asset)

The components of the net pension liability (asset) of the Town at June 30, 2022, were as follows:

Total pension liability	\$ 7,610,637
Plan fiduciary net position	7,095,480
Net pension liability (asset)	<u>\$ 515,157</u>
Plan fiduciary net position as a percentage of total pension liability	93.23%

TOWN OF THOMPSON, CONNECTICUT
Notes to the Financial Statements

Actuarial Methods and Significant Assumptions

The following actuarial methods and assumptions were used in the July 1, 2021 valuation and projected forward to a measurement date of June 30, 2022:

Actuarial cost method	Entry Age Normal
Amortization method	Level percent of salary
Inflation	2.60%
Payroll growth	4.6% at age 20, graded down to 2.6% at age 60, including inflation
Investment rate of return	6.75%, net of pension plan investment expense, including inflation
Post-retirement mortality	Pub-2010 Public Retirement Plans Amount-Weighted Mortality Tables (with separate tables for General Employees, Public Safety and Teachers), projected to the valuation date with Scale MP-2021.

Changes of assumptions include a change in the mortality projection table.

Discount Rate – The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that Town contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on the pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The components of the changes in the net pension asset for the Plan for the year ended June 30, 2022 was as follows:

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
	(a)	(b)	(a) - (b)
Balance at June 30, 2021	\$ 7,320,424	\$ 8,516,155	\$ (1,195,731)
Changes for the year:			
Service Cost	196,687	-	196,687
Interest	490,201	-	490,201
Differences Between Expected and Actual Experience	103,739	-	103,739
Changes in Assumptions	17,810	-	17,810
Employer Contributions	-	117,554	(117,554)
Member Contributions	-	93,453	(93,453)
Net Investment Income	-	(1,098,362)	1,098,362
Benefit Payments	(518,224)	(518,224)	-
Administrative Expenses	-	(15,096)	15,096
Net Changes	290,213	(1,420,675)	1,710,888
Balance at June 30, 2022	\$ 7,610,637	\$ 7,095,480	\$ 515,157
Plan fiduciary net position as a percentage of the total pension liability			93.23%

TOWN OF THOMPSON, CONNECTICUT

Notes to the Financial Statements

Sensitivity Analysis – The following presents the net pension asset of the Town, calculated using the current discount rate, as well as what the Town's net pension asset would be if it were calculated using a discount rate that is 1 percentage-point lower or 1 percentage-point higher:

	1% Decrease 5.75%	Current Discount Rate 6.75%	1% Increase 7.75%
Net Pension Liability/(Asset)	\$ 1,349,330	\$ 515,157	\$ (196,838)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2022, the Town recognized pension expense of \$183,145. At June 30, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net differences between projected and actual earnings	\$ 200,366	\$ 28,664
Differences between expected and actual experience	596,577	-
Changes of assumptions	14,450	80,982
Total	<u>\$ 811,393</u>	<u>\$ 109,646</u>

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

Year ended June 30:	
2023	\$ 128,062
2024	136,142
2025	69,390
2026	361,269
2027	6,884
Thereafter	-
	<u>\$ 701,747</u>

Other Post-Employment Benefits

Plan Description: The Town, in accordance with various collective bargaining agreements, is committed to providing medical benefits to certain eligible retirees and their spouses. The Post-Retirement Medical Programs (RMP) covered Town and Board of Education employees. Retired program members and beneficiaries currently receiving benefits are required to contribute active employee premiums if under 65 years of age and premiums for Medicare supplement if over 65 years of age. The percentage contribution of the employees and retirees for these benefits vary and are detailed within the Town's various bargaining agreements. The Town does not issue a separate stand-alone financial statement for this program.

TOWN OF THOMPSON, CONNECTICUT

Notes to the Financial Statements

Contributions: The Town funding and payment of postemployment benefits are accounted for in the General Fund on a pay-as-you-go basis. The Town has not established a trust fund to irrevocably segregate assets to fund the liability associated with postemployment benefits in accordance with GASB guidelines. The Town is currently developing a funding strategy to provide for normal cost and the amortization of the accrued liability. Although a trust fund may not be established in the future to exclusively control the funding and reporting of postemployment benefits, the Town anticipates a commitment to fund normal cost and a long-term approach to the amortization of the actuarial accrued liability. The goal is to absorb, within the budgetary process, the actual cost of benefits in the determination of the costs of providing services to taxpayers. The Town's funding strategy for postemployment obligations is based upon characteristics of benefits on ten distinct groups of employees established within their respective collective bargaining units and/or contracts and includes the following:

- Full-Time employees of the Town or the Board of Education who retire from the Town are eligible if they meet the following criteria by bargaining group.
 - Town Employees and Secretaries: Age 55 with 10 years of service
 - Business Manager, Technicians and Teachers: Age 55 with 20 years of service or Age 60 with 10 years
 - Paraprofessional, Cafeteria, Nurses and Media: 25 years of service
 - Facilities Manager: 10 years of service
- Retirees who are under 65 years of age pay the active employee premium
- Retirees who are over 65 pay the premium for a Medicare Supplement.
- Life insurance is only available to active employees. Upon retirement, no life insurance is available.
- Spouses of retirees are eligible for postretirement medical coverage and contribute the full premium for medical benefits.
- Dental insurance is available to both employee and spouse and contribute the full cost of the dental insurance.

Employees Covered by Benefit Terms: As of January 1, 2022, the following employees are covered by the benefit terms:

Retirees and beneficiaries receiving benefits	3
Active plan members	158
	<u>161</u>

Total OPEB Liability: The Town's total OPEB liability of \$1,391,760 was measured as of June 30, 2022 and was determined by an actuarial valuation as of January 1, 2022.

Actuarial Assumptions and Other Inputs: The total OPEB liability was determined based upon a January 1, 2022 actuarial valuation for the Town using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.4%
Salary increases	2.4%, average, including inflation
Discount rate	3.54%
Healthcare cost trend rates	6.5% for 2022, decreasing 0.2% per year to an ultimate rate of 4.4% for 2033 and later years
Retirees' share of benefit-related costs	100% of projected health insurance premiums for retirees

TOWN OF THOMPSON, CONNECTICUT

Notes to the Financial Statements

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

Changes of assumptions include a change in the mortality rates, retirement, withdrawals, interest rate, and health care cost trend rates.

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

The actuarial assumptions used in the January 1, 2022 valuation were based on industry surveys, plan experience and plan provisions.

Changes in the Total OPEB Liability:

	Total OPEB Liability
Balance at 6/30/21	\$ 3,013,140
Changes for the year:	
Service Cost	65,635
Interest	65,726
Changes of Benefit Terms	-
Difference Between Expected and Actual Experience	(1,536,758)
Changes in Assumptions	(143,763)
Benefit Payments	(72,220)
Net Changes	(1,621,380)
Balance at 6/30/22	\$ 1,391,760

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate: The following presents the total OPEB liability of the Town, as well as what the Town's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.54%) or 1-percentage-point higher (4.54%) than the current discount rate:

	1% Decrease 2.54%	Current Discount Rate 3.54%	1% Increase 4.54%
Total OPEB Liability	\$ 1,531,206	\$ 1,391,760	\$ 1,268,919

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates: The following presents the total OPEB liability of the Town, as well as what the Town's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Current Trend Rates	1% Increase
Total OPEB Liability	\$ 1,244,193	\$ 1,391,760	\$ 1,563,856

TOWN OF THOMPSON, CONNECTICUT
Notes to the Financial Statements

OPEB Expense and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2022, the Town recognized OPEB expense of \$42,655. As of June 30, 2022, the Town reported 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	\$ 50,270	\$ (1,416,471)
Change of assumptions	548,925	(176,354)
Total	<u>\$ 599,195</u>	<u>\$ (1,592,825)</u>

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

Year ended June 30:

2023	\$ (77,863)
2024	(77,863)
2025	(77,863)
2026	(77,863)
2027	(77,863)
Thereafter	(604,315)
	<u>\$ (993,630)</u>

Connecticut Teachers' Retirement System - OPEB

Plan Description - Teachers, principals, superintendents or supervisors engaged in service of public schools are provided with benefits, including retiree health insurance, through the Connecticut Teachers' Retirement System—a cost sharing multiemployer defined benefit pension plan administered by the TRB. Chapter 167a of the State Statutes grants authority to establish and amend the benefit terms to the TRB. TRS issues a publicly available financial report that can be obtained at www.ct.gov.

Benefit Provisions - The Plan covers retired teachers and administrators of public schools in the State who are receiving benefits from the Plan. The Plan provides healthcare insurance benefits to eligible retirees and their spouses. Any member that is currently receiving a retirement or disability benefit through the Plan is eligible to participate in the healthcare portion of the Plan. Subsidized Local School District Coverage provides a subsidy paid to members still receiving coverage through their former employer and the TRB Sponsored Medicare Supplemental Plans provide coverage for those participating in Medicare, but not receiving Subsidized Local School District Coverage.

Any member that is not currently participating in Medicare Parts A & B is eligible to continue healthcare coverage with their former employer. A subsidy of up to \$110 per month for a retired member plus an additional \$110 per month for a spouse enrolled in a local school district plan is provided to the school district to first offset the retiree's share of the cost of coverage, any remaining portion is used to offset the district's cost. The subsidy amount is set by statute, and has not increased since July of 1996. A subsidy amount of \$220 per month may be paid for a retired member, spouse or the surviving spouse of a member who has attained the normal retirement age to participate in Medicare, is not eligible for Part A of Medicare without cost, and contributes at least \$220 per month towards coverage under a local school district plan. Employees are eligible to retire at age 60 with 20 years of credited service in Connecticut, or 35 years of credited service including at least 25 years of service in Connecticut.

TOWN OF THOMPSON, CONNECTICUT
Notes to the Financial Statements

Any member that is currently participating in Medicare Parts A & B is eligible to either continue health care coverage with their former employer, if offered, or enroll in the plan sponsored by the system. If they elect to remain in the Plan with their former employer, the same subsidies as above will be paid to offset the cost of coverage.

Contributions - Per Connecticut General Statutes Section 10-183z (which reflects Public Act 79-436 as amended), contribution requirements of active employees and the State of Connecticut are amended and certified by the TRB and appropriated by the General Assembly. The State pays for one-third of plan costs through an annual appropriation in the General Fund.

School district employers are not required to make contributions to the Plan. The State of Connecticut's estimated allocated contribution to the Plan on behalf of the Town was \$53,490.

The cost of providing plan benefits is financed on a pay-as-you-go basis as follows: active teachers' pay for one-third of the Plan costs through a contribution of 1.25% of their pensionable salaries, and retired teachers pay for one-third of the Plan costs through monthly premiums, which helps reduce the cost of health insurance for eligible retired members and dependents.

Actuarial Assumptions - The total OPEB liability was determined by an actuarial valuation as of June 30, 2020 using the following actuarial assumptions and other inputs, applied to all periods included in the measurement:

Inflation	2.50%
Real Wage Growth	0.50%
Wage Inflation	3.00%
Salary increases	3.00-6.50%, including inflation
Long-term investment rate of return	3.00%, net of OPEB plan investment expense, including inflation
<u>Municipal bond index rate:</u>	
Measurement Date	2.17%
Prior Measurement Date	2.21%

The projected fiduciary net position is projected to be depleted in 2023.

Single equivalent interest rate

Measurement Date	2.17%, net of OPEB plan investment expense, including price inflation
Prior Measurement Date	2.21%, net of OPEB plan investment expense, Including price inflation

Healthcare cost trend rates:

Medicare	5.125% for 2020 decreasing to an ultimate Rate of 4.50% by 2023
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Mortality rates were based on the PubT-2010 Health Retiree Table (adjusted 105% for males and 103% for females as ages 82 and above), projected generationally with MP-2019 for the period after service retirement.

TOWN OF THOMPSON, CONNECTICUT
Notes to the Financial Statements

Long-Term Rate of Return - The long-term expected rate of return on plan assets is reviewed as part of the GASB 75 valuation process. Several factors are considered in evaluation the long-term rate of return assumption, including the Plan's current asset allocations and a log-normal distribution analysis using the best-estimate ranges of expected future real rates of return (expected return, net of investment expense and inflation) for each major asset class.

The long-term expected rate of return was determined by weighing the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The assumption is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years.

The target asset allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Expected 10-Year Geometric Real Rate of Return	Standard Deviation
U.S. Treasuries (Cash Equivalents)	100.0%	-0.42%	1.78%
Price inflation		2.50%	
Expected rate of return (Rounded nearest 0.25%)		2.00%	

Discount Rate - The discount rate used to measure the total OPEB liability was 2.17%. The projection of cash flows used to determine the discount rate was performed in accordance with GASB 75. The projection's basis was an actuarial valuation performed as of June 30, 2020. In addition to the actuarial methods and assumptions of the June 30, 2020 actuarial valuation, the following actuarial methods and assumptions were used in the projection of cash flows:

- Total payroll for the initial projection year consists of the payroll of the active membership present on the valuation date. In subsequent projection years, total payroll was assumed to increase annually at a rate of 3.00%.
- Employee contributions were assumed to be made at the current member contribution rate. Employee contributions for future plan members were used to reduce the estimated amount of total service costs for future plan members.
- Annual State contributions were assumed to be equal to the most recent five-year average of state contributions toward the fund.

Based on those assumptions, the plan's fiduciary net position was projected to be depleted in 2023 and, as a result, the Municipal Bond Index Rate was used in the determination of the single equivalent rate.

TOWN OF THOMPSON, CONNECTICUT
Notes to the Financial Statements

Sensitivity of the Net OPEB Liability to Changes in Healthcare Cost Trend Rates - The following presents the total OPEB liability, calculated using current cost trend rates, as well as what the Plan's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage point lower or 1-percentage point higher than current healthcare cost trend rates:

	1% Lower Trend Rates	Current Trend Rates	1% Higher Trend Rates
Initial Healthcare Cost Trend Rate	4.125%	5.125%	6.125%
Ultimate Healthcare Cost Trend Rate	3.50%	4.50%	5.50%
Total OPEB Liability	\$ 2,477,134	\$ 2,957,582	\$ 3,614,582

Sensitivity of the Net OPEB Liability to Changes in Discount Rates - The following presents the net OPEB liability, calculated using the current discount rate, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease (1.17%)	Current Discount Rate (2.17%)	1% Increase (3.17%)
Net OPEB liability	\$ 3,619,978	\$ 2,957,582	\$ 2,441,262

Pension Liabilities, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions: At June 30, 2022 the Town reports no amounts for its proportionate share of the net OPEB liability, and related deferred outflows and inflows due to the statutory requirement that the State pay 100% of the required contribution. The amount recognized by the Town as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the Town were as follows:

Town's proportionate share of the net OPEB liability	\$ -
State's proportionate share of the net OPEB liability associated with the Town	<u>2,957,582</u>
Total	<u>\$ 2,957,582</u>

The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2020. At June 30, 2022, the Town had no proportionate share of the net OPEB liability.

For the year ended June 30, 2022, the Town recognized OPEB expense and revenue of \$53,490 in the governmental funds for on-behalf amounts for the benefits provided by the State. In the government-wide financial statements, the Town recognized (\$109,214) for OPEB expense and revenue related to actuarial liabilities for on-behalf amounts for the benefits provided by the State.

TOWN OF THOMPSON, CONNECTICUT
Notes to the Financial Statements

NOTE 10 – RISK MANAGEMENT

The Town is exposed to various risks of loss involving torts, theft of, damage to, and destruction of assets, errors and omissions, injuries of employees, natural disaster and public official liabilities. The Town generally obtains commercial insurance for these risks. Coverage has not been significantly reduced and settled claims have not exceeded commercial coverage in any of the last three fiscal years.

Dental Insurance Internal Service Fund

The Town's dental self-insurance fund is used to account for dental insurance coverage for Town employees. The Town examines the coverage on a yearly basis to determine adequate coverage and minimize risk. A schedule of changes in the claims liability for the last three years are presented below:

	Claims Payable July 1	Claims and Changes in Estimates	Claims Paid	Claims Payable June 30
2019-2020	\$ 4,728	\$ 75,516	\$ 76,470	\$ 3,774
2020-2021	3,774	100,337	99,451	4,660
2021-2022	4,660	111,490	106,759	9,391

NOTE 11 – LITIGATION AND CONTINGENCIES

The Town is not a defendant in any lawsuits that, in the opinion of Town Management, in consultation with the Town Attorney, will have an adverse, material effect on the Town's financial position.

NOTE 12 – UPCOMING PRONOUNCEMENTS

GASB Pronouncements Issued, But Not Yet Effective

The Governmental Accounting Standards Board (GASB) has issued several pronouncements that have effective dates that may impact future financial presentations. Management has not currently determined what, if any, impact implementation of the following statements may have on the financial statements:

GASB Statement No. 91 – *Conduit Debt Obligations* – The primary objectives of this statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The requirements of this statement are effective for the Town's reporting period beginning July 1, 2022.

GASB Statement No. 94 – *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* – The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). The requirements of this statement are effective for the Town's reporting period beginning July 1, 2022.

TOWN OF THOMPSON, CONNECTICUT
Notes to the Financial Statements

GASB Statement No. 96 – *Subscription-Based Information Technology Arrangements* – This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The requirements of this statement are effective for the Town's reporting period beginning July 1, 2022.

GASB Statement No. 99 – *Omnibus 2022* - The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance. The requirements related to leases, PPPs, and SBITAs are effective for the Town's reporting period beginning July 1, 2022. The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for the Town's reporting period beginning July 1, 2023.

GASB Statement No. 100 – *Accounting Changes and Error Corrections* - The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this Statement are effective for the Town's reporting period beginning July 1, 2023.

GASB Statement No. 101 – *Compensated Absences* - The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for the Town's reporting period beginning July 1, 2024.

TOWN OF THOMPSON, CONNECTICUT
Notes to the Financial Statements

NOTE 13 – PRIOR PERIOD RESTATEMENT

The Town corrected errors which were identified related to prior years. The effect of these corrections on the fund balances and net position are as follows:

	<u>Governmental Activities</u>	<u>General Fund</u>
Net position/fund balance as reported at June 30, 2021	\$ 36,429,267	\$ 1,969,733
Adjustment for prior period	<u>(189,310)</u>	<u>(189,310)</u>
Net position/fund balance as restated at July 1, 2021	<u>\$ 36,239,957</u>	<u>\$ 1,780,423</u>

Required Supplementary Information

TOWN OF THOMPSON, CONNECTICUT
Schedule of Revenues and Other Financing Sources
Budget and Actual (Budgetary Basis)
For the Year Ended June 30, 2022

Page 1 of 3

	Budgeted Amounts		Actual Budgetary Basis	Variance
	Original	Amended		
Property Taxes				
Current	\$ 17,588,374	\$ 17,588,374	\$ 17,454,759	\$ (133,615)
Back Taxes	400,000	400,000	531,818	131,818
Interest and Lien Fees	180,000	180,000	298,794	118,794
Motor Vehicle Supplement	200,000	200,000	308,888	108,888
Total Property Taxes	18,368,374	18,368,374	18,594,259	225,885
Intergovernmental				
General Government:				
Disability Exemption	2,593	2,593	2,141	(452)
Grant in Lieu of Tax	7,960	7,960	11,159	3,199
In Lieu of Taxes - Federal	4,900	4,900	5,188	288
Veteran Reimbursement	20,000	20,000	13,817	(6,183)
Pequot Indian Grant	38,307	38,307	38,307	-
Municipal Stabilization	4,459	4,459	4,459	-
Miscellaneous	10,000	10,000	40,526	30,526
Total General Government	88,219	88,219	115,597	27,378
Education:				
Education Cost Sharing	7,534,704	7,534,704	7,525,448	(9,256)
Special Health Grant	5,000	5,000	-	(5,000)
Magnet School Transportation	5,000	5,000	-	(5,000)
Total Education	7,544,704	7,544,704	7,525,448	(19,256)
Total Intergovernmental	7,632,923	7,632,923	7,641,045	8,122
Local Revenues				
Finance:				
Telephone Access Line	13,000	13,000	11,058	(1,942)
Investment Income	15,000	15,000	8,498	(6,502)
Cell Tower Rent	34,000	34,000	33,606	(394)
Miscellaneous	15,000	15,000	122,771	107,771
Fuel Reimbursement Income	80,000	80,000	87,527	7,527
Housing Authority	16,000	16,000	16,625	625
Three Rows PILOT	45,000	45,000	37,041	(7,959)
Rental Income- Garage	24,000	24,000	24,000	-
PILOT - Justice Institute	30,000	30,000	24,000	(6,000)
Total Finance	272,000	272,000	365,126	93,126

See accountant's report.

TOWN OF THOMPSON, CONNECTICUT
Schedule of Revenues and Other Financing Sources
Budget and Actual (Budgetary Basis)
For the Year Ended June 30, 2022

Page 2 of 3

	Budgeted Amounts		Actual Budgetary Basis	Variance
	Original	Amended		
Town Clerk and Treasurer:				
Licenses and Permits	\$ 26,700	\$ 26,700	\$ 17,031	\$ (9,669)
Conveyance Tax	130,000	130,000	175,661	45,661
Town Clerk Fees	72,500	72,500	67,617	(4,883)
Driveways	800	800	850	50
Total Town Clerk and Treasurer	230,000	230,000	261,159	31,159
Education:				
Tuition Payments	30,000	30,000	17,982	(12,018)
Library:				
Fines and Lost Books	500	500	173	(327)
Copier	400	400	405	5
Total Library	900	900	578	(322)
Development and Planning:				
Planning Hearings	17,000	17,000	28,521	11,521
Conservation	1,500	1,500	1,201	(299)
Building Fees	140,000	140,000	117,977	(22,023)
Total Development and Planning	158,500	158,500	147,699	(10,801)
Recycling	20,000	20,000	53,624	33,624
Tipping Fees	35,000	35,000	39,183	4,183
Transfer Station Permits	210,000	210,000	199,520	(10,480)
Prior Year Encumbrances Cancelled	-	-	54,422	54,422
Total Local Revenues	956,400	956,400	1,139,293	182,893
Total Budgeted Revenues	26,957,697	26,957,697	27,374,597	416,900

See accountant's report.

TOWN OF THOMPSON, CONNECTICUT
Schedule of Revenues and Other Financing Sources
Budget and Actual (Budgetary Basis)
For the Year Ended June 30, 2022

Page 3 of 3

	Budgeted Amounts		Actual	
	Original	Amended	Budgetary	Variance
			Basis	
Other Financing Sources				
Use of Fund Balance	\$ 15,000	\$ 15,000	\$ -	\$ (15,000)
Transfers from Other Funds:				
Dog Fund	8,160	8,160	7,000	(1,160)
Tourtellotte Trust Fund	270,000	270,000	270,000	-
Sewer Operating Fund	36,000	36,000	36,000	-
Total Other Financing Sources	329,160	329,160	313,000	(16,160)
Total Revenues and Other Financing Sources	\$ 27,286,857	\$ 27,286,857	27,687,597	\$ 400,740

Budgetary revenues are different than GAAP revenues because:

Payments on-behalf of the Town are not recorded on a Budgetary Basis:

State of Connecticut on-behalf pension contributions	2,273,102
State of Connecticut on-behalf OPEB contributions	53,490

Issuance of Refunding Bonds not Recorded on a Budgetary Basis:

Proceeds Premium on Refunding Bonds	5,180,000
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Other Financing Sources - Difference in Treatment of Lease Financing:

Proceeds from Lease Financing	177,139
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Cancellation of prior year encumbrances are recognized as budgetary revenue	(54,422)
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Use of Fund Balance for Capital Projects	46,990
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Total Revenues and Other Financing Sources (GAAP Basis) as Reported on the
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds

\$ 35,363,896

See accountant's report.

TOWN OF THOMPSON, CONNECTICUT
Schedule of Expenditures and Other Financing Uses
Budget and Actual (Budgetary Basis)
For the Year Ended June 30, 2022

Page 1 of 3

	Budgeted Amounts		Actual	Variance
	Original	Amended	Budgetary Basis	
General Government				
Board of Finance	\$ 36,347	\$ 36,347	\$ 31,235	\$ 5,112
Board of Selectmen	27,612	27,612	26,216	1,396
First Selectman	154,659	154,659	127,631	27,028
Data Processing	90,335	90,335	77,828	12,507
Finance and Treasurer	141,761	141,761	162,908	(21,147)
Tax Collector	168,186	168,186	169,305	(1,119)
Assessors	139,524	139,524	138,513	1,011
Board of Tax Review	5,430	5,430	4,490	940
Elections and Registrations	50,249	50,249	44,827	5,422
Town Clerk	139,239	139,239	138,230	1,009
Town Counsel	36,000	36,000	67,958	(31,958)
Probate Court	10,595	10,595	10,595	-
Maintenance of Municipal Buildings	107,608	107,608	107,861	(253)
Total General Government	1,107,545	1,107,545	1,107,597	(52)
Public Safety				
Fire Marshal	47,493	47,493	45,078	2,415
Fire Departments	691,025	691,025	963,850	(272,825)
Civil Defense	2,020	2,020	603	1,417
Security	60,000	60,000	60,000	-
Canine Control	32,452	32,452	45,105	(12,653)
Total Public Safety	832,990	832,990	1,114,636	(281,646)
Public Works				
Public Works	1,023,011	1,023,011	974,622	48,389
Grounds	17,700	17,700	7,088	10,612
Transfer Station	340,611	340,611	324,299	16,312
Cemeteries	1,500	1,500	-	1,500
Snow Removal	226,000	226,000	226,142	(142)
Building Official	94,757	94,757	101,625	(6,868)
Building Board of Appeals	5	5	-	5
Town Garage	46,000	46,000	37,235	8,765
Total Public Works	1,749,584	1,749,584	1,671,011	78,573

See accountant's report.

TOWN OF THOMPSON, CONNECTICUT
Schedule of Expenditures and Other Financing Uses
Budget and Actual (Budgetary Basis)
For the Year Ended June 30, 2022

Page 2 of 3

	Budgeted Amounts		Actual Budgetary Basis	Variance
	Original	Amended		
Human Services				
General Assistance	\$ 107,958	\$ 107,958	\$ 101,952	\$ 6,006
Veterans Service	3,823	3,823	3,060	763
Public Health Nursing	65,653	65,653	65,653	-
Total Human Services	177,434	177,434	170,665	6,769
Civic and Cultural				
Library Administration	386,020	386,020	377,333	8,687
Celebrations	2,365	2,365	2,365	-
Recreation Commission	88,067	88,067	88,354	(287)
Community Center Building	127,585	127,585	126,366	1,219
Total Civic and Cultural	604,037	604,037	594,418	9,619
Development and Planning				
Zoning and Wetlands Enforcement Officer	34,071	34,071	34,764	(693)
Zoning Board of Appeals	3,218	3,218	2,975	243
Conservation Commission	20,003	20,003	24,327	(4,324)
Historical Society	5,000	5,000	5,000	-
Economic and Community Development	67,423	67,423	66,427	996
Inland Wetland Commission	26,359	26,359	26,441	(82)
Economic Development	23,519	23,519	22,706	813
Building Committee	2,842	2,842	2,166	676
Total Development and Planning	182,435	182,435	184,806	(2,371)
Sundry				
Fringe Benefits	1,371,403	1,371,403	1,203,321	168,082
Municipal Insurance	88,518	88,518	88,408	110
Contingency	30,000	30,000	-	30,000
Total Sundry	1,489,921	1,489,921	1,291,729	198,192
Board of Education	19,119,331	19,119,331	19,333,837	(214,506)

See accountant's report.

TOWN OF THOMPSON, CONNECTICUT
Schedule of Expenditures and Other Financing Uses
Budget and Actual (Budgetary Basis)
For the Year Ended June 30, 2022

Page 3 of 3

	Budgeted Amounts		Actual Budgetary Basis	Variance
	Original	Amended		
Capital Outlay	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
Debt Service	1,148,580	1,148,580	1,195,067	(46,487)
Total Expenditures	26,451,857	26,451,857	26,703,766	(251,909)
Other Financing Uses				
Capital Projects Fund Appropriation	835,000	835,000	835,000	-
Total Expenditures and Other Financing Uses	\$ 27,286,857	\$ 27,286,857	27,538,766	\$ (251,909)
Budgetary expenditures are different than GAAP expenditures because:				
Payments on-behalf of the Town are not recorded on a Budgetary Basis:				
State of Connecticut on-behalf pension contributions			2,273,102	
State of Connecticut on-behalf OPEB contributions			53,490	
Accrued payroll is reported for GAAP and not budgetary basis.			143,332	
Encumbrances for purchases and commitments ordered but not received are reported in the year the order is placed for budgetary purposes, but in the year received for financial statement reporting purposes			(39,200)	
Encumbrances for purchases and commitments ordered in the previous year that were received and liquidated in the current year are reported for financial statement reporting purposes			208,559	
Issuance of Refunding Bonds not Recorded on a Budgetary Basis:				
Payment on Refunding Bonds			5,140,000	
Issuance Costs on Bond Refunding			40,000	
Other Financing Sources - Difference in Treatment of Lease Financing:				
Purchase of Equipment with Lease Financing			177,139	
Other reclassifications for GAAP purposes			-	
Total Expenditures and Other Financing Uses (GAAP Basis) as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds			\$ 35,535,188	

See accountant's report.

TOWN OF THOMPSON, CONNECTICUT
Board of Education Retirement System (BERS) Plan
Schedule of Employer Contributions
Last Ten Fiscal Years

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Actuarially Determined Employer Contribution (ADEC)	\$ 117,554	\$ 124,944	\$ 135,439	\$ 144,825	\$ 137,188	\$ 138,070	\$ 138,070	\$ 120,797	\$ 144,788	\$ 170,931
Contributions in Relation to the ADEC	117,554	124,944	135,439	144,825	137,188	138,070	138,070	120,797	144,788	170,931
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll	1,605,700	1,788,871	1,790,157	1,899,882	1,937,822	1,854,289	1,717,557	1,583,805	1,554,058	1,435,768
Contributions as a Percentage of Covered Payroll	7.32%	6.98%	7.57%	7.62%	7.08%	7.45%	8.04%	7.63%	9.32%	11.91%

Notes to Schedule

Valuation Date:

July 1, 2021

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry Age Normal
Amortization method	Level Percent of Salary, Closed
Asset valuation method	Market Value
Inflation	2.60%
Salary increases	Graded scale from 4.6% at age 20 down to 2.6% at age 60 and beyond, subject to IRC Sec. 401(a)17 limitation.
Investment rate of return	6.75%, net of pension plan investment expense, including inflation.
Retirement Age	4% for ages 55-64, 50% for age 65, 40% for age 66, 30% for age 67, 20% for age 68, 10% for age 69, and 100% for age 70.
Mortality	Current: Projected to date if decrement using Scale MP-2021.

See accountant's report.

TOWN OF THOMPSON, CONNECTICUT
Board of Education Retirement System (BERS) Plan
Schedule of Changes in Net Pension Liability (Asset) and Related Ratios
Last Nine Fiscal Years*

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability									
Service Cost	\$ 196,687	\$ 184,216	\$ 203,671	\$ 211,690	\$ 205,160	\$ 201,901	\$ 195,715	\$ 190,015	\$ 178,768
Interest	490,201	477,940	458,052	443,268	419,448	398,540	381,251	346,650	328,620
Differences Between Expected and Actual Experience	103,739	44,038	50,912	(56,848)	159,044	(20,314)	56,468	187,003	-
Changes of Assumptions	17,810	(31,292)	(8,971)	(17,498)	(38,765)	(81,837)	(156,744)	-	-
Benefit Payments, Including Refunds of Member Contributions	(618,224)	(484,301)	(306,617)	(399,034)	(273,568)	(229,261)	(224,313)	(212,878)	(285,512)
Net Change in Total Pension Liability	290,213	190,301	397,047	181,578	467,319	269,029	252,377	510,790	221,876
Total Pension Liability - Beginning	7,320,424	7,130,123	6,733,076	6,551,498	6,084,179	5,815,150	5,562,773	5,051,983	4,830,107
Total Pension Liability - Ending (a)	<u>\$ 7,610,637</u>	<u>\$ 7,320,424</u>	<u>\$ 7,130,123</u>	<u>\$ 6,733,076</u>	<u>\$ 6,551,498</u>	<u>\$ 6,084,179</u>	<u>\$ 5,815,150</u>	<u>\$ 5,562,773</u>	<u>\$ 5,051,983</u>
Plan Fiduciary Net Position									
Contributions - Employer	\$ 117,554	\$ 124,944	\$ 135,439	\$ 144,825	\$ 137,188	\$ 138,070	\$ 138,070	\$ 120,797	\$ 144,788
Contributions - Member	93,453	87,130	93,949	84,713	94,400	94,256	87,893	81,842	92,031
Net Investment Income (Loss)	(1,086,623)	1,911,747	141,733	378,503	480,992	754,190	(24,482)	149,521	768,770
Benefit Payments, Including Refunds of Member Contributions	(519,842)	(484,300)	(306,618)	(399,034)	(273,568)	(229,261)	(224,313)	(212,878)	(285,512)
Administrative Expenses	(25,217)	(17,587)	(7,848)	(11,701)	(10,864)	(5,404)	(8,975)	(14,627)	(5,731)
Net Change in Pension Fiduciary Net Position	(1,420,675)	1,621,934	56,855	197,306	428,048	751,851	(31,807)	124,655	714,346
Plan Fiduciary Net Position - Beginning	8,516,155	6,894,221	6,837,368	6,640,060	6,212,012	5,460,161	5,491,968	5,367,313	4,652,967
Plan Fiduciary Net Position - Ending (b)	<u>\$ 7,095,480</u>	<u>\$ 8,516,155</u>	<u>\$ 6,894,221</u>	<u>\$ 6,837,368</u>	<u>\$ 6,640,060</u>	<u>\$ 6,212,012</u>	<u>\$ 5,460,161</u>	<u>\$ 5,491,968</u>	<u>\$ 5,367,313</u>
Net Pension Liability (Asset) - Ending: (a) - (b)	<u>\$ 515,157</u>	<u>\$ (1,195,731)</u>	<u>\$ 235,902</u>	<u>\$ (104,290)</u>	<u>\$ (88,562)</u>	<u>\$ (127,833)</u>	<u>\$ 354,989</u>	<u>\$ 70,805</u>	<u>\$ (315,330)</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	93.23%	116.33%	96.69%	101.55%	101.35%	102.10%	93.90%	98.73%	106.24%
Covered Payroll	\$ 1,605,700	\$ 1,788,871	\$ 1,790,157	\$ 1,899,882	\$ 1,937,822	\$ 1,854,289	\$ 1,717,557	\$ 1,583,805	\$ 1,554,058
Net Pension Liability/ (Asset) as a Percentage of Covered Payroll	32.08%	-66.84%	13.18%	-5.49%	-4.57%	-6.89%	20.67%	4.47%	-20.29%

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

See accountant's report.

TOWN OF THOMPSON, CONNECTICUT
Board of Education Retirement System (BERS) Plan
Schedule of Investment Returns
Last Nine Fiscal Years*

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Annual Money-Weighted Rate of Return, Net of Investment Expense	-13.13%	28.62%	2.16%	5.83%	7.80%	13.89%	-0.45%	2.80%	16.76%

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

See accountant's report.

TOWN OF THOMPSON, CONNECTICUT
Connecticut Municipal Employees' Retirement System
Schedule of the Town's Proportionate Share of the Net Pension Liability
Last Eight Fiscal Years*

	2022	2021	2020	2019	2018	2017	2016	2015
Town's Percentage of Collective Net Pension Liability	0.659%	0.596%	0.350%	0.357%	0.290%	0.254%	0.491%	0.298%
Town's Portion of Net Pension Liability	<u>\$ 1,559,012</u>	<u>\$ 2,342,189</u>	<u>\$ 1,292,142</u>	<u>\$ 1,366,349</u>	<u>\$ 710,807</u>	<u>\$ 844,009</u>	<u>\$ 945,615</u>	<u>\$ 670,375</u>
Town's Covered Payroll	<u>\$ 1,783,669</u>	<u>\$ 1,527,461</u>	<u>\$ 900,000</u>	<u>\$ 900,000</u>	<u>\$ 958,880</u>	<u>\$ 1,023,619</u>	<u>\$ 1,532,658</u>	<u>\$ 1,298,730</u>
Town's Portion of Net Pension Liability as a Percentage of Covered Payroll	87.40%	153.34%	143.57%	151.82%	74.13%	82.45%	61.70%	51.62%
Plan Fiduciary Net Position as a Percentage of Covered Payroll	82.59%	71.18%	72.69%	73.60%	91.68%	88.29%	92.72%	90.48%

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

TOWN OF THOMPSON, CONNECTICUT
Connecticut Municipal Employees' Retirement System
Schedule of Contributions
Last Ten Fiscal Years

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Town's Contractually Required Contribution	\$ 265,424	\$ 211,427	\$ 109,556	\$ 20,250	\$ 116,488	\$ 113,710	\$ 122,031	\$ 155,588	\$ 183,612	\$ 206,680
Town's Contributions in Relation to the Contractually Required Contribution	<u>265,424</u>	<u>211,427</u>	<u>109,556</u>	<u>20,250</u>	<u>116,488</u>	<u>113,710</u>	<u>122,031</u>	<u>155,588</u>	<u>183,612</u>	<u>206,680</u>
Town's Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's Covered Payroll	1,783,669	1,527,461	900,000	900,000	959,880	1,023,619	1,532,658	1,298,730	1,532,658	1,599,796
Town's Contributions as a Percentage of Covered Payroll	14.88%	13.84%	12.17%	2.25%	12.15%	11.11%	7.96%	11.98%	11.98%	12.92%

Notes to Schedule

Actuarial valuation Date:

June 30, 2021

Methods and assumptions used to determine contribution rates:

Actuarial cost method Entry age
Amortization method Level dollar, closed
Remaining Amortization Period 20 years
Asset Valuation Method 5-years smoothed market
Initiation 2.50%
Salary Increases 3.50%-10.00%, including inflation
Investment rate of return 7.00%, net of investment related expense

See accountant's report.

TOWN OF THOMPSON, CONNECTICUT
State Teacher's Retirement System
Schedule of the Town's Proportionate Share of the Net Pension Liability
Last Eight Fiscal Years*

Schedule of Proportionate Share of Net Pension Liability		2022	2021	2020	2019	2018	2017	2016	2015
Town's percentage of the net pension liability		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Town's proportionate share of the net pension liability		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State of Connecticut's proportionate share of the net pension liability associated with the Town		27,146,693	34,275,761	30,939,852	23,856,423	23,825,821	19,618,342	25,136,424	18,133,226
Total		\$ 27,146,693	\$ 34,275,761	\$ 30,939,852	\$ 23,856,423	\$ 23,825,821	\$ 19,618,342	\$ 25,136,424	\$ 18,133,226
Town's covered payroll		\$ 7,281,971	\$ 7,617,472	\$ 7,769,865	\$ 7,596,612	\$ 7,104,840	\$ 6,878,417	\$ 6,790,223	\$ 6,461,151
Town's proportionate share of the net pension liability (asset) as a percentage of its covered payroll		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total pension liability		60.77%	49.24%	52.00%	57.69%	55.93%	52.26%	59.50%	61.51%

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

Notes to Schedule

Actuarial cost method	Entry Age
Amortization method	Level percent of pay closed, grading to a level dollar amortization method for the June 30, 2024 valuation.
Single equivalent amortization period	30 years
Asset valuation method	4-year smoothed market
Inflation	2.50%
Salary increases	3.25% - 6.50% average, including inflation
Investment rate of return	6.90% net of investment related expense

See accountant's report.

TOWN OF THOMPSON, CONNECTICUT
Other Post Employment Benefits (OPEB) Plan
Schedule of Changes in Total OPEB Liability and Related Ratios
Last Five Fiscal Years*

	2022	2021	2020	2019	2018
Total OPEB Liability					
Service Cost	\$ 65,635	\$ 62,201	\$ 73,874	\$ 70,040	\$ 72,791
Interest	65,726	65,672	80,098	80,603	74,330
Changes in Benefit Terms	-	-	-	-	-
Differences Between Expected and Actual Experience	(1,536,758)	(5,557)	5,935	48,464	19,600
Changes of Assumptions and Other Inputs	(143,763)	19,157	621,488	90,659	(71,614)
Benefit Payments	(72,220)	(74,987)	(84,986)	(103,489)	(68,634)
Net Change in Total OPEB Liability	(1,621,380)	66,486	696,409	186,277	26,473
Total OPEB Liability - Beginning	3,013,140	2,946,654	2,250,245	2,063,968	2,037,495
Total OPEB Liability - Ending	\$ 1,391,760	\$ 3,013,140	\$ 2,946,654	\$ 2,250,245	\$ 2,063,968
Covered Employee Payroll	\$ 9,942,120	\$ 10,654,524	\$ 10,404,809	\$ 10,951,934	\$ 11,567,923
Total OPEB Liability as a Percentage of Covered Employee Payroll	14.00%	28.28%	28.32%	20.55%	17.84%

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

There are no assets being accumulated in a trust that meets the criteria in GASB75 to pay benefits

Notes to Schedule

Measurement Date	June 30, 2021
Valuation Date	January 1, 2022
Inflation Rate	2.40%
Actuarial Cost Method	Entry Age Normal
Salary Increases	2.40%
Healthcare Cost Trend Rates	6.50% in 2020, reducing by 0.20% each year to an ultimate rate of 4.4% per year for 2033 and later.

See accountant's report.

TOWN OF THOMPSON, CONNECTICUT
State Teacher's Retirement System
Schedule of the Town's Proportionate Share of the Net OPEB Liability
Last Five Fiscal Years*

Schedule of Proportionate Share of Net OPEB Liability					
	2022	2021	2020	2019	2018
Town's percentage of the net OPEB liability	0.00%	0.00%	0.00%	0.00%	0.00%
Town's proportionate share of the net OPEB liability	\$ -	\$ -	\$ -	\$ -	\$ -
State of Connecticut's proportionate share of the net OPEB liability associated with the Town	2,957,582	5,112,231	4,825,244	4,769,034	6,132,488
Total	\$ 2,957,582	\$ 5,112,231	\$ 4,825,244	\$ 4,769,034	\$ 6,132,488
Town's covered payroll	\$ 7,281,971	\$ 7,617,472	\$ 7,769,865	\$ 7,596,612	\$ 7,104,840
Town's proportionate share of the net OPEB liability as a percentage of its covered payroll.	0.00%	0.00%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total OPEB liability	6.11%	2.50%	2.08%	1.49%	1.79%

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

Notes to Schedule

Actuarial Cost Method	Entry age
Amortization Method	Level percent of payroll over a closed period
Amortization Period	30 years
Asset Valuation Method	Market value of assets
Investment Rate of Return	3.00%, net of investment related expense including price inflation
Price Inflation	2.50%

See accountant's report.

TOWN OF THOMPSON, CONNECTICUT
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2022

Page 1 of 2

		SPECIAL REVENUE FUNDS					
	Sewer Operating	Dog License	School Cafeteria	Educational Grants	Open Space	Recreation	
Assets							
Cash and Cash Equivalents	\$ 118,733	\$ -	\$ 25,417	\$ -	\$ -	\$ -	
Receivables, Net	342,822	-	104,587	386,294	-	-	
Inventory	-	-	18,333	-	-	-	
Due from Other Funds	-	51,048	-	-	104,711	138,455	
Total Assets	\$ 461,555	\$ 51,048	\$ 148,337	\$ 386,294	\$ 104,711	\$ 138,455	
Liabilities, Deferred Inflows of Resources, and Fund Balances							
Liabilities:							
Accounts Payable and Accrued Items	\$ 6,671	\$ 7,027	\$ -	\$ 39,972	\$ -	\$ 11,167	
Unearned Revenue	-	-	-	204,063	-	73,803	
Due to Other Funds	4,435	-	124,362	176,823	-	-	
Total Liabilities	11,106	7,027	124,362	420,858	-	84,970	
Deferred Inflows of Resources:							
Unavailable Revenue - Mortgage Loans	-	-	-	-	-	-	
Unavailable Revenue - Sewer Use Charges	332,515	-	-	-	-	-	
Total Deferred Inflows of Resources	332,515	-	-	-	-	-	
Fund Balances:							
Nonspendable	-	-	-	-	-	-	
Restricted	-	-	-	-	-	-	
Committed	117,934	44,021	23,975	-	104,711	53,485	
Unassigned	-	-	-	(34,564)	-	-	
Total Fund Balances	117,934	44,021	23,975	(34,564)	104,711	53,485	
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 461,555	\$ 51,048	\$ 148,337	\$ 386,294	\$ 104,711	\$ 138,455	

See accountant's report.

TOWN OF THOMPSON, CONNECTICUT
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2022

	SPECIAL REVENUE FUNDS				PERMANENT FUNDS			
	Small Cities	Student Activities	Library Trust	Cemetery Trust	Scholarship	Total		
Assets								
Cash and Cash Equivalents	\$ 91	\$ 102,933	\$ -	\$ -	\$ -	\$ 247,174		
Receivables, Net	34,761	-	-	-	-	868,464		
Inventory	-	-	-	-	-	18,333		
Due from Other Funds	20,639	-	82,724	7,862	226,333	631,772		
Total Assets	\$ 55,491	\$ 102,933	\$ 82,724	\$ 7,862	\$ 226,333	\$ 1,765,743		
Liabilities, Deferred Inflows of Resources, and Fund Balances								
Liabilities:								
Accounts Payable and Accrued Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,837		
Unearned Revenue	-	-	-	-	-	277,866		
Due to Other Funds	-	-	-	-	-	305,620		
Total Liabilities	-	-	-	-	-	648,323		
Deferred Inflows of Resources:								
Unavailable Revenue - Mortgage Loans	55,487	-	-	-	-	55,487		
Unavailable Revenue - Sewer Use Charges	-	-	-	-	-	332,515		
Total Deferred Inflows of Resources	55,487	-	-	-	-	388,002		
Fund Balances:								
Nonspendable	-	-	33,919	8,187	211,659	253,765		
Restricted	4	102,933	48,805	-	14,674	166,416		
Committed	-	-	-	-	-	344,126		
Unassigned	-	-	-	(325)	-	(34,889)		
Total Fund Balances	4	102,933	82,724	7,862	226,333	729,418		
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 55,491	\$ 102,933	\$ 82,724	\$ 7,862	\$ 226,333	\$ 1,765,743		

See accountant's report.

TOWN OF THOMPSON, CONNECTICUT
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2022

	SPECIAL REVENUE FUNDS						
	Sewer Operating	Dog License	School Cafeteria	Educational Grants	Open Space	Recreation	
Revenues							
Intergovernmental Revenues	\$ -	\$ -	\$ 672,223	\$ 2,218,325	\$ -	\$ -	\$ 21,705
Licenses, Permits, and Charges for Services	488,066	14,594	26,366	-	-	-	126,442
Investment Income	233	-	18	-	146	-	-
Other Revenues	4,000	-	-	32,849	-	-	274
Total Revenues	492,299	14,594	698,607	2,251,174	146	146	148,421
Expenditures							
Current:							
General Government	-	-	-	-	-	-	-
Public Safety	-	14,809	-	-	-	-	-
Public Works	439,006	-	-	-	-	-	-
Civic and Cultural	-	-	-	-	-	-	143,154
Education	-	-	582,135	2,342,336	-	-	-
Debt Service	33,300	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures	472,306	14,809	582,135	2,342,336	-	-	143,154
Excess/(Deficiency) of Revenues Over Expenditures	19,993	(215)	116,472	(91,162)	146		5,267
Other Financing Sources/(Uses)							
Transfers In	-	-	-	-	-	-	-
Transfers Out	(36,000)	(7,000)	-	-	-	-	-
Total Other Financing Sources/(Uses)	(36,000)	(7,000)	-	-	-	-	-
Net Change in Fund Balances	(16,007)	(7,215)	116,472	(91,162)	146		5,267
Fund Balances at Beginning of Year, Restated	133,941	51,236	(92,497)	56,598	104,565		48,218
Fund Balances at End of Year	\$ 117,934	\$ 44,021	\$ 23,975	\$ (34,564)	\$ 104,711		\$ 53,485

See accountant's report.

TOWN OF THOMPSON, CONNECTICUT
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2022

	SPECIAL REVENUE FUNDS				PERMANENT FUNDS			
	Small Cities	Student Activities	Library Trust	Cemetery Trust	Scholarship	Total		
Revenues								
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,912,253		
Licenses, Permits, and Charges for Services	-	80,291	-	-	-	735,759		
Investment Income	-	-	116	14	318	845		
Other Revenues	-	-	8,284	-	250	45,657		
Total Revenues	-	80,291	8,400	14	568	3,694,514		
Expenditures								
Current:								
General Government	-	-	-	-	-	-		
Public Safety	-	-	-	-	-	14,809		
Public Works	-	-	-	-	-	439,006		
Civic and Cultural	-	-	7,604	2,380	-	153,138		
Education	-	90,190	-	-	2,250	3,016,911		
Debt Service	-	-	-	-	-	33,300		
Capital Outlay	-	-	-	-	-	-		
Total Expenditures	-	90,190	7,604	2,380	2,250	3,657,164		
Excess/(Deficiency) of Revenues Over Expenditures	-	(9,899)	796	(2,366)	(1,682)	37,350		
Other Financing Sources/(Uses)								
Transfers In	-	-	-	4,899	18,719	23,618		
Transfers Out	-	-	(23,618)	-	-	(66,618)		
Total Other Financing Sources/(Uses)	-	-	(23,618)	4,899	18,719	(43,000)		
Net Change in Fund Balances	-	(9,899)	(22,822)	2,533	17,037	(5,650)		
Fund Balances at Beginning of Year, Restated	4	112,832	105,546	5,329	209,296	735,068		
Fund Balances at End of Year	4	102,933	82,724	7,862	226,333	729,418		

See accountant's report.

TOWN OF THOMPSON, CONNECTICUT
Schedule of Property Taxes Levied, Collected, and Outstanding
For the Year Ended June 30, 2022

List of 10/1: Outstanding	Current Levy	Lawful Corrections		Collectible Taxes	Collections During the Year			Transfers to Suspense	Outstanding June 30, 2022
		Additions	Deductions		Taxes	Interest	Liens		
2020	\$ 18,291,151	\$ 33,827	\$ 78,580	\$ 18,246,398	\$ 17,830,579	\$ 289,297	\$ 6,750	\$ 178,626	\$ 237,193
2019	\$ 356,822	3,390	38,175	322,037	190,530	43,378	2,463	270	131,237
2018	195,794	546	-	196,340	112,281	41,417	1,392	159	83,900
2017	135,143	748	-	135,891	64,513	35,096	816	-	71,378
2016	97,976	303	-	98,279	36,225	23,883	504	-	62,054
2015	72,867	-	1	72,866	15,309	16,982	312	-	57,557
2014	59,860	-	-	59,860	11,787	14,747	231	-	48,073
2013	56,510	-	-	56,510	11,342	11,372	192	-	45,168
2012	49,314	-	-	49,315	6,616	10,051	120	-	42,699
2011	44,591	1	-	44,591	5,722	7,202	120	-	38,869
2010	34,188	-	-	34,188	2,247	2,470	96	-	31,941
2009	9,429	-	-	9,429	844	1,710	48	-	8,585
2008	9,165	-	1	9,164	935	1,678	48	-	8,229
2007	8,025	-	-	8,025	16	4,120	24	-	8,009
2006	7,494	-	-	7,494	1,845	708	48	-	5,649
	\$ 1,137,178	\$ 38,815	\$ 116,757	\$ 19,350,387	18,290,791	504,111	13,164	\$ 179,055	\$ 880,541
Total Suspense Collections					72,569	20,015	-	92,584	
Total Collections					\$ 18,363,360	\$ 524,126	\$ 13,164	\$ 18,900,650	

Net Grand List - October 1, 2020
Tax Rate: 24.95 mills

See accountant's report.

TOWN OF THOMPSON, CONNECTICUT

Schedule of Debt Limitation

June 30, 2022

Total Tax Collections, Including Interest and Lien Fees - Prior Fiscal Year \$ 17,420,680

Reimbursement for Revenue Loss on:

Tax Relief for Elderly and Disabled - Prior Fiscal Year	2,137
Base	<u>\$ 17,422,817</u>

	General Purposes (2.25 x base)	Schools (4.50 x base)	Sewers (3.75 x base)	Urban Renewal (3.25 x base)	Pension Deficit (3.00 x base)
Debt Limitation:					
Statutory Debt Limits by Function	<u>\$ 39,201,338</u>	<u>\$ 78,402,677</u>	<u>\$ 65,335,564</u>	<u>\$ 56,624,155</u>	<u>\$ 52,268,451</u>
Indebtedness:					
Bonds Payable	-	7,180,000	1,588,423	-	-
Total Indebtedness	<u>-</u>	<u>7,180,000</u>	<u>1,588,423</u>	<u>-</u>	<u>-</u>
Debt Limitation in Excess of Debt*	<u>\$ 39,201,338</u>	<u>\$ 71,222,677</u>	<u>\$ 63,747,141</u>	<u>\$ 56,624,155</u>	<u>\$ 52,268,451</u>

*In no event shall total debt exceed seven times annual receipts from base. The maximum amount permitted under this formula would be approximately \$121,959,719.

See accountant's report.

TOWN OF THOMPSON, CONNECTICUT

State Single Audit

For the Year Ended June 30, 2022



KING, KING & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

TOWN OF THOMPSON, CONNECTICUT

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

To the Board of Finance
Town of Thompson, Connecticut

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Thompson, Connecticut (the "Town"), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated March 31, 2023.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

Our Consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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 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. We consider that deficiencies described in the accompanying schedule of findings and questioned costs as items 2022-01 to be material weaknesses.

Report on Compliance and Other Matters

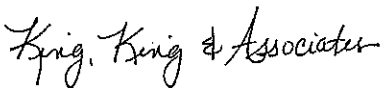
As part of obtaining reasonable assurance about whether the Town's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items Finding 2022-002.

Town of Thompson Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Town of Thompson's response to the findings identified in our audit and described in the accompanying schedule of findings and questions costs. Town of Thompson's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 result of that testing, and not to provide an opinion on the effectiveness of the Town'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 Town's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



King, King & Associates, CPAs
Winsted, CT
March 31, 2023



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
REQUIRED BY THE STATE SINGLE AUDIT ACT**

To the Board of Finance
Town of Thompson, Connecticut

**Report on Compliance for Each Major State Program
Opinion on Each Major State Program**

We have audited the Town of Thompson, Connecticut's (the "Town") compliance with the types of compliance requirements described in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of the Town's major state programs for the year ended June 30, 2022. The Town's major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Basis for Opinion on Each Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the State Single Audit (C.G.S. Section 4-230 to 4-236). Our responsibilities under those standards and the State Single Audit Act are further described in the Auditors' Responsibilities for the Audit of Compliance section of the report.

We are required to be independent of the Town and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major state program. Our audit does not provide a legal determination of the Town's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Town's state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Town's compliance based on our audit. 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, *Government Auditing Standards*, and the State Single Audit will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on the compliance about the Town's compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the State Single Audit Act, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, 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 Town's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the Town's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the State Single Audit Act, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

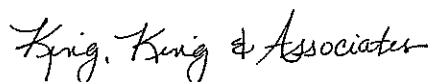
Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the State Single Audit Act. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of State Financial Assistance Required by the State Single Audit Act

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements. We have issued our report thereon dated March 31, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by the State Single Audit Act, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of state financial assistance is fairly stated in all material respects in relation to the basic financial statements as a whole.



King, King & Associates, CPAs
Winsted, CT
March 31, 2023

TOWN OF THOMPSON, CONNECTICUT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2022

State Grantor/Pass-Through Grantor/Program Title	State Grant Program Core-CT Number	Expenditures
Connecticut State Library		
Connecticard Payments	11000-CSL66051-17010	\$ 4,166
Historic Document Preservation	12060-CSL66094-35150	5,500
Department of Transportation		
Town Aid Road Grants - Municipal	12052-DOT57131-43455	126,992
Town Aid Road Grants - STO	13033-DOT57131-43459	126,992
Department of Economic and Community Development		
Brownfield Remediation and Development	12060-ECD46260-35533	1,190
Department of Justice		
Judicial Fines and Fees	34001-JUD95162-40001	3,075
Department of Housing		
Bond Fund	12039-DOH46920-40233	13,200
Office of Early Childhood		
Child Care and Quality Enhancement	11000-OEC64845-16158	3,881
Early Care and Education	11000-OEC64845-16274	108,675
Department of Education		
Alliance District	11000-SDE64405-10020	187,361
Healthy Foods Initiative Grant	11000-SDE64370-16212	8,423
Adult Education	11000-SDE64370-17030	51,017
School Breakfast Program	11000-SDE64370-17046	7,947
Technical High Schools OE	11000-SDE64330-12602	3,500
Child Nutrition State Match	11000-SDE64370-16211	5,120
Talent Development	11000-SDE64370-12552	3,000
<i>Passed Through the Child Health and Development Institute of Connecticut, Inc.:</i>		
School Based Diversion Initiative	11000-SDE64370-12587	1,213
Office of Policy and Management		
Payment in Lieu of Taxes (PILOT) on Exempt Manufacturing Facilities in Distressed Municipalities	11000-OPM20600-17016	5,531
Reimbursement of Property Taxes - Disability Exemption	11000-OPM20600-17011	2,141
Distressed Municipalities	12052-OPM20600-40254	18,037
MRSA - Tiered Payment in Lieu of Taxes (PILOT)	12060-OPM20600-35691	3,966
Tiered Payment in Lieu of Taxes (PILOT)	11000-OPM20600-17111	11,159
Local Capital Improvement Program	12050-OPM20600-40254	86,828
Municipal Purposes & Projects	12052-OPM20600-43587	76,733
Property Tax Relief for Veterans	11000-OPM20600-17024	13,817
Total State Financial Assistance Before Exempt Programs		\$ 879,464

See notes to schedule.

TOWN OF THOMPSON, CONNECTICUT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2022

State Grantor/Pass-Through Grantor/Program Title	State Grant Program Core-CT Number	Expenditures
EXEMPT PROGRAMS		
Office of Policy and Management		
Municipal Stabilization Grant	11000-OPM20600-17104	\$ 7,525
Mashantucket Pequot and Mohegan Fund	12009-OPM20600-17005	38,307
Department of Education		
Education Cost Sharing	11000-SDE64370-17041-82010	7,525,448
Excess Cost Student Based	11000-SDE64370-17047	384,430
	Total Exempt Programs	7,955,710
	Total State Financial Assistance	\$ 8,835,174

See notes to schedule.

TOWN OF THOMPSON, CONNECTICUT
NOTES TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2022

The accompanying schedule of expenditures of state financial assistance includes state grant activity of the Town of Thompson, Connecticut under programs of the State of Connecticut for the fiscal year ended June 30, 2022. Various departments and agencies of the State of Connecticut have provided financial assistance through grants and other authorizations in accordance with the General Statutes of the State of Connecticut.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Thompson, Connecticut conform to accounting principles generally accepted in the United States of America as applicable to Governments.

The information in the Schedule of Expenditures of State Financial Assistance is presented based upon regulations established by the State of Connecticut, Office of Policy and Management.

Basis of Accounting

The fund financial statements contained in the Town of Thompson, Connecticut's annual report are prepared on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when they become both measurable and available while expenditures are recognized in the accounting period in which the fund liability is incurred.

The government-wide financial statements are prepared on the accrual basis of accounting. Under this basis of accounting, revenues are recorded when earned and expenses are recorded when a liability is incurred.

The expenditures reported on the Schedule of Expenditures of State Financial Assistance are reported on the modified accrual basis of accounting. In accordance with Section 4-236-22 of the Regulations to the State Single Audit Act, certain grants are not dependent on expenditure activity, and accordingly, are considered to be expended in the fiscal year of receipt. These grant program receipts are reflected in the expenditures column of the Schedule of Expenditure of State Financial Assistance.

2. LOAN PROGRAMS

In accordance with Section 4-236-23(a)(4)(F) of the Regulations to the State Single Audit Act, the notes to the Schedule of Expenditures of State Financial Assistance shall include loans and loan activities. The following is a summary of the various loan program activity for the year ended June 30, 2022:

Department of Environmental Protection
Clean Water Funds:

	Year of Issue	Original Amount	Interest Rate	Beginning Balance	Issued	Retired	Ending Balance
CWF 661-DC	2018	<u>\$ 553,687</u>	2.00%	<u>\$ 455,636</u>	<u>\$ -</u>	<u>\$ 24,410</u>	<u>\$ 431,226</u>

TOWN OF THOMPSON, CONNECTICUT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

We audited the financial statements of the Town of Thompson, Connecticut as of and for the year ended June 30, 2022 and issued our unmodified report thereon dated March 31, 2023.

Internal control over financial reporting:

- Material weakness(es) identified? ☒ Yes ☐ No
- Significant deficiency(ies) identified? ☐ Yes ☒ None Reported

Noncompliance material to financial statements noted?

☒ Yes ☐ No

State Financial Assistance

Internal control over major programs:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified? ☐ Yes ☒ None Reported

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

Any audit findings disclosed that are required to be reported in accordance with Section 4-236-24 of the Regulations to the State Single Audit Act?

☐ Yes ☒ No

The following schedule reflects the major programs included in the audit:

State Grantor and Program	State Core - CT Number	Expenditures
Department of Transportation		
Town Aid Road Grants - Municipal	12052-DOT57131-43455	\$ 126,992
Town Aid Road - STO	13033-DOT57131-43459	\$ 126,992
Note - While these grants have different State Core CT Numbers, they are considered one major program for testing purposes.		
Office of Policy Management		
Local Capital Improvement Program	12050-OPM20600-40254	\$ 86,828
Municipal Purposes & Projects	12052-OPM20600-43587	\$ 76,733
Department of Education		
Alliance District	11000-SDE64105-10020	\$ 187,361

Dollar threshold used to distinguish between type A and type B programs \$ 200,000

TOWN OF THOMPSON, CONNECTICUT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022

II. FINANCIAL STATEMENT FINDINGS

- We issued reports, dated March 31, 2023, on internal control over financial reporting and on compliance and other matters based on our audit of financial statements performed in accordance with *Government Auditing Standards*.
- Our report on compliance indicated reportable instances of noncompliance described below as Finding 2022-02.
- Our report on internal control over financial reporting indicated material weaknesses described below as finding 2022-01.

FINDING 2022-01 - MATERIAL WEAKNESS IN INTERNAL CONTROL OVER FINANCIAL REPORTING

Criteria

Management is responsible for establishing and maintaining effective internal controls over financial reporting which should be designed to prevent or detect and correct misstatements on a timely basis.

Condition

The Town of Thompson had duplicate entries and was missing necessary adjustments related to Accounts Payable and Accrued Payroll from prior period activities, which had not been reconciled during bank reconciliations.

Context

In prior periods, management was completing bank reconciliations, but were not investigating outstanding variances, which grew into material differences.

Effect

Misstatements existed that were material to the financial statements.

Cause

Weakened control over bank reconciliations and accrued expense entries for GAAP basis.

Recommendation

We recommend strengthening controls related to bank reconciliations and accrued expense entries.

Views of Responsible Officials and Planned Corrective Actions

Client brought in a consultant during fiscal 2022 to help with bank reconciliations and resolve any accounts payable and accrued related items.

Finding 2022-002 – BUDGETARY COMPLIANCE

Criteria

Budgetary control and compliance should be managed and maintained at the department level per Connecticut State Statute Sec. 7-348. No department should contract in excess of its approved appropriation. If expenditures are required or desired that would causes the appropriation to be over-expended, a formal budget modification should be approved by the Board of Finance and, if necessary, by Town Meeting.

TOWN OF THOMPSON, CONNECTICUT
SUMMARY OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022

Condition

The Public Safety and Board of Education budgetary departments appropriations were overexpended by an amount that was material to the financial statements.

Context

The Public Safety and Board of Education expenditures for the fiscal year exceeded the budgeted appropriations.

Effect

Budgetary compliance was not maintained in accordance with state statute.

Cause

Inadequate internal control over budgetary compliance.

Recommendation

We recommend that the Town review and enhance the procedures over the budgetary compliance in order to ensure that proper action is taken in cases where department appropriations are going to be over-expended.

Views of Responsible Officials and Planned Corrective Actions

The Town and Board of Education agree with the finding and will ensure they are in compliance in the future.

III. STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS

- No findings or questioned costs are reported relating to State Financial Assistance Programs.

TOWN OF THOMPSON, CONNECTICUT

Federal Single Audit

For the Year Ended June 30, 2022



KING, KING & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

TOWN OF THOMPSON, CONNECTICUT

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

To the Board of Finance
Town of Thompson, Connecticut

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Thompson, Connecticut (the "Town"), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated March 31, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town'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 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-01 that we consider to be material weaknesses.

Compliance and Other Matters

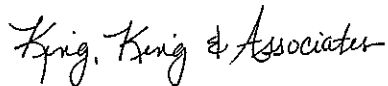
As part of obtaining reasonable assurance about whether the Town's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect 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 instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying schedule of findings and questioned costs as item 2022-02.

Town of Thompson's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Town of Thompson's response to the findings identified in our audit and described in the accompanying schedule of findings and questions costs. Town of Thompson's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response. 2022-01

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 result of that testing, and not to provide an opinion on the effectiveness of the Town'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 Town's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



King, King & Associates, CPAs
Winsted, CT
March 31, 2023



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY UNIFORM GUIDANCE

To the Board of Finance
Town of Thompson, Connecticut

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Town of Thompson, CT's (Town) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Town's major federal programs for the year ended June 30, 2022. The Town's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Town, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*; issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S Code of *Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Town and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Town's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Town's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Town's compliance based on our audit. 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, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on the compliance about the Town's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Town's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Town's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Town's compliance.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

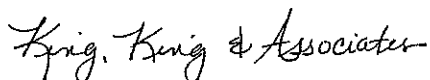
Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements. We have issued our report thereon dated March 31, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



King, King & Associates, CPAs
Winsted, CT
March 31, 2023

TOWN OF THOMPSON, CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

FEDERAL GRANTOR/PASS-THROUGH GRANTOR PROGRAM TITLE OR CLUSTER TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH ENTITY'S IDENTIFYING NUMBER	AMOUNTS PROVIDED TO SUBRECIPIENTS	TOTAL EXPENDED
United States Department of Agriculture				
<i>Passed Through the State of Connecticut Department of Education:</i>				
Child Nutrition Cluster:				
School Breakfast Program	10.553	12060-SDE64370-20508	\$ -	\$ 140,526
National School Lunch Program	10.555	12060-SDE64370-20560	-	453,649
National School Lunch Program Emergency Operating Cost Reimbursement	10.555	12060-SDE64370-23085	-	146
National School Lunch Program - USDA Commodities	10.555	N/A	-	33,067
			-	627,388
State Pandemic Electronic Benefit Transfer (P-EBT) Administrative Costs				
State Administrative Expense for School Nutrition	10.560	12060-SDE64370-23126	-	1,842
Total United States Department of Agriculture			-	21,503
			-	650,733
United States Department of Education				
<i>Passed Through the State of Connecticut Department of Education:</i>				
Title I, Part A Cluster:				
Title I Grants to Local Educational Agencies	84.010	12060-SDE64370-20679	-	131,974
Special Education Cluster (IDEA):				
Special Education - Preschool Grants	84.173	12060-SDE64370-20983	-	14,392
COVID-19 - ARP IDEA 611	84.027X	12060-SDE64370-23083	-	123,073
Special Education - Grants to States	84.027	12060-SDE64370-20977	-	334,071
			-	471,536
Title IV - Student Support and Academic Enrichment				
Career and Technical Education (Perkins)	84.424	12060-SDE64370-22854	-	10,125
Education Stabilization Fund Cluster:			-	24,385
COVID-19 - Elementary & Secondary School Emergency Relief Fund (ESSER)	84.425D	12060-SDE64370-29571	-	235,973
COVID-19 - ARP - Elementary & Secondary School Emergency Relief Fund (ARP ESSER)	84.425U	12060-SDE64370-29636	-	646,803
			-	882,776
Total United States Department of Education			-	1,520,796

See notes to schedule.

TOWN OF THOMPSON, CONNECTICUT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

FEDERAL GRANTOR/PASS-THROUGH GRANTOR PROGRAM TITLE OR CLUSTER TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH ENTITY'S IDENTIFYING NUMBER	AMOUNTS PROVIDED TO SUBRECIPIENTS	TOTAL EXPENDED
United States Department of the Treasury				
<i>Passed Through the State of Connecticut State Libraries:</i>				
COVID - 19 - IMLS ARPA Grant - Library	21.019	12060-CSL66011-29642	\$ -	\$ 3,000
<i>Passed Through the State of Connecticut Office of Policy and Management:</i>				
COVID - 19 - Coronavirus Relief Fund	21.019	12060-OPM20600-29561	-	36,797
<i>Passed Through the State of Connecticut Office of Policy and Management:</i>				
COVID - 19 - American Rescue Plan Act - Coronavirus State and Local Fiscal Recovery Funds	21.027	12060-OPM20600-29669	-	294,639
Total United States Department of the Treasury			-	<u>334,436</u>
United States Department of Homeland Security				
<i>Passed Through the State of Connecticut Department of Emergency Services and Public Protection:</i>				
Disaster Grants - Public Assistance	97.036	12060-DPS32990-21891	-	15,105
United States Department of Health and Human Services				
<i>Passed Through the State of Connecticut Office of Early Childhood:</i>				
Child Care and Development Fund Cluster:				
COVID - 19 - ARPA Child Care Stabilization Funds	93.575	12060-OEC64806-29647	-	21,705
Total Expenditures of Federal Awards			<u>\$ -</u>	<u>\$ 2,542,775</u>

See notes to schedule.

TOWN OF THOMPSON, CONNECTICUT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Basis of Presentation

The accompanying schedule of expenditures of federal awards ("Schedule") includes the federal grant activity of the Town of Thompson, Connecticut ("Town") under programs of the federal government for the year ended June 30, 2022. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Because the Schedule presents only a selected portion of the operations of the Town, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Town.

Summary of Significant Accounting Policies

Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

The financial statements for the governmental fund types contained in the Town's basic financial statements are prepared on the modified accrual basis of accounting. The government-wide financial statements are prepared on the full 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 for the current period.
- Expenditures are generally recorded when the related fund liability is incurred, if measurable.

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Noncash Awards

Donated commodities in the amount of \$33,067 are included in the Department of Agriculture's National School Lunch Program, CFDA #10.555. This amount represents the market value of commodities received.

Indirect Costs

The Town of Thompson has elected not to use the 10% de minimis indirect cost rate provided under Section 200.414 of the Uniform Guidance.

TOWN OF THOMPSON, CONNECTICUT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

We audited the financial statements of the Town of Thompson, Connecticut as of and for the year ended June 30, 2022 and issued our unmodified report thereon dated March 31, 2023.

Internal control over financial reporting:

- Material weakness(es) identified? ✓ Yes No
- Significant deficiency(ies) identified? Yes ✓ None Reported

Noncompliance material to financial statements noted?

 ✓ Yes No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes ✓ No
- Significant deficiency(ies) identified? Yes ✓ None Reported

We have issued an unmodified opinion relating to compliance for major Federal programs.

Any audit findings disclosed that are required to be reported in accordance with Section 516(a) of the Uniform Guidance?

 Yes ✓ No

Identification of Major Programs

84.425D, 84.425U Education Stabilization Fund Cluster

Dollar Threshold

Dollar threshold used to distinguish between type A and type B programs: \$750,000.

Low-Risk Auditee

The Town of Thompson, Connecticut did qualify as a low-risk auditee.

TOWN OF THOMPSON, CONNECTICUT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022

II. FINANCIAL STATEMENT FINDINGS

- We issued reports, dated March 31, 2023, on internal control over financial reporting and on compliance and other matters based on our audit of financial statements performed in accordance with *Government Auditing Standards*.
- Our report on compliance indicated reportable instances of noncompliance described below as Finding 2022-02.
- Our report on internal control over financial reporting indicated material weaknesses described below as finding 2022-01.

FINDING 2022-01 - MATERIAL WEAKNESS IN INTERNAL CONTROL OVER FINANCIAL REPORTING

Criteria

Management is responsible for establishing and maintaining effective internal controls over financial reporting which should be designed to prevent or detect and correct misstatements on a timely basis.

Condition

The Town of Thompson had duplicate entries and was missing necessary adjustments related to Accounts Payable and Accrued Payroll from prior period activities, which had not been reconciled during bank reconciliations.

Context

In prior periods, management was completing bank reconciliations, but were not investigating outstanding variances, which grew into material differences.

Effect

Misstatements existed that were material to the financial statements.

Cause

Weakened control over bank reconciliations and accrued expense entries for GAAP basis.

Recommendation

We recommend strengthening controls related to bank reconciliations and accrued expense entries.

Views of Responsible Officials and Planned Corrective Actions

Client brought in a consultant during fiscal 2022 to help with bank reconciliations and resolve any accounts payable and accrued related items.

Finding 2022-002 – BUDGETARY COMPLIANCE

Criteria

Budgetary control and compliance should be managed and maintained at the department level per Connecticut State Statute Sec. 7-348. No department should contract in excess of its approved appropriation. If expenditures are required or desired that would causes the appropriation to be over-expended, a formal budget modification should be approved by the Board of Finance and, if necessary, by Town Meeting.

TOWN OF THOMPSON, CONNECTICUT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022

Condition

The Public Safety and Board of Education budgetary departments appropriations were overexpended by an amount that was material to the financial statements.

Context

The Public Safety and Board of Education expenditures for the fiscal year exceeded the budgeted appropriations.

Effect

Budgetary compliance was not maintained in accordance with state statute.

Cause

Inadequate internal control over budgetary compliance.

Recommendation

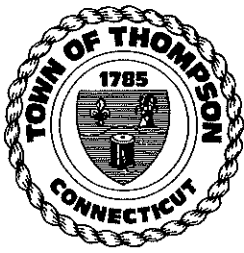
We recommend that the Town review and enhance the procedures over the budgetary compliance in order to ensure that proper action is taken in cases where department appropriations are going to be over-expended.

Views of Responsible Officials and Planned Corrective Actions

The Town and Board of Education agree with the finding and will ensure they are in compliance in the future.

III. FEDERAL AWARD - FINDINGS AND QUESTIONED COSTS

- No findings or questioned costs are reported relating to State Financial Assistance Programs.



Town of Thompson

815 Riverside Drive • P.O. Box 845

North Grosvenordale, Connecticut 06255

Telephone (860) 923-2119 • Fax (860) 923-3152

E-mail: rmorin@thompsonct.org

RENE J. MORIN, CCMC
TAX COLLECTOR

November 17, 2022

To: Members of the Thompson Board of Selectman
Members of the Thompson Board of Finance

From: Rene J. Morin, CCMC
Tax Collector, Town of Thompson

Re: Tax Office Reports for the Fiscal Year Ending June 30, 2022

Once again it is my pleasure to submit to the Members of the Thompson Board of Selectmen and Board of Finance the June 30, 2022 Year End Reports of the Tax Office for your information and review. All of these reports will be presented to our Town Auditors as part of the Annual Audit of all Town Financial and Tax Records, and will also become part of the June 30, 2022 Town Annual Report, and will also be filed with the permanent records in the Town Clerk Office.

- 1 Summary Report of the Tax Collector's Office of the Real Estate Tax Receivables and the total Tax Collected by Grand List Year as of June 30, 2022.
- 2 Detail (by name) of the Real Estate Tax Receivable by Grand List Year.
- 3 Reconciliation of Lawful Corrections by the Assessor Office (Additions and Deletions) to the original October 1, 2020 Grand List.
- 4 List of Current Year Refunds To Taxpayers, as approved by the Board of Selectman.
- 5 List of Prior Year Refunds to Taxpayers, as approved by the Board of Selectman.
- 6 List of Overpayments issued to Taxpayers on Non-Assessor changes. Changes in Assessments, Over Payments from Bank Escrows and Duplicate or overpayments).
- 7 Revenue Report of all Tax and Fees collected by the Tax Office compared to the approved Budget for the Fiscal Year Ending June 30, 2022.
- 8 Summary Report of the Tax Collector's Office of the TWPCA Sewer Flat Rate Tax Receivables by Grand List Year as of June 30, 2022.

9 Detail (by name) of the TWPCA Sewer Flat Fee Rate Receivable as of June 30, 2022.

10 Annual Report of the unpaid Motor Vehicle and Personal Property Tax, transferred to a Suspense Account according to C.G.S. 12-165 as recommended by the Tax Collector and approved by the Thompson Board of Finance on June 15, 2022.

CC: William Steglitz, Director of Finance, Town of Thompson
King, King & Associates, P,C. Auditors for the Town of Thompson
Renee Waldron, Thompson Town Clerk
Dottie Durst, Clerk for the Thompson Board of Finance

TOWN OF THOMPSON

REPORT OF TAX COLLECTOR. RENE J. MORIN, CCMC

FOR THE FISCAL YEAR ENDING JUNE 30, 2022

GRAND MILL LIST RATE OF OCT. 1	BALANCE TO COLLECT JULY 1, 2021	MOTOR VEHICLE SUPPLEMENT January 2022	ASSESSOR LAWFUL NET CHANGES	REFUNDS	SUSPENDED ACCOUNTS	TAX COLLECTED	INTEREST COLLECTED	LIENS & FEES	TOTAL COLLECTED	BALANCE TO COLLECT JUNE 30, 2022
2005	16.65	\$ 4,702.51	\$ (4,702.51)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2006	16.97	\$ 7,493.96	\$ -	\$ -	\$ -	\$ 1,844.64	\$ 707.82	\$ 48.00	\$ 2,600.46	\$ 5,649.32
2007	17.97	\$ 8,025.41	\$ -	\$ -	\$ -	\$ 16.17	\$ 4,120.32	\$ 24.00	\$ 4,160.49	\$ 8,009.24
2008	18.21	\$ 9,164.69	\$ -	\$ -	\$ -	\$ 935.26	\$ 1,678.25	\$ 48.00	\$ 2,661.51	\$ 8,229.43
2009	21.01	\$ 9,428.88	\$ -	\$ -	\$ -	\$ 844.18	\$ 1,710.47	\$ 48.00	\$ 2,602.65	\$ 8,584.70
2010	21.01	\$ 34,187.61	\$ -	\$ -	\$ -	\$ 2,246.96	\$ 2,470.31	\$ 96.00	\$ 4,813.27	\$ 31,940.65
2011	22.20	\$ 44,591.25	\$ -	\$ -	\$ -	\$ 5,722.16	\$ 7,202.14	\$ 120.00	\$ 13,044.30	\$ 38,869.09
2012	22.42	\$ 49,314.32	\$ -	\$ -	\$ -	\$ 6,615.71	\$ 10,051.45	\$ 120.00	\$ 16,787.16	\$ 42,698.61
2013	22.87	\$ 56,510.29	\$ -	\$ -	\$ -	\$ 11,342.37	\$ 11,372.04	\$ 192.00	\$ 22,906.41	\$ 45,167.92
2014	24.80	\$ 59,860.48	\$ -	\$ -	\$ -	\$ 11,787.17	\$ 14,746.63	\$ 230.70	\$ 26,764.50	\$ 48,073.31
2015	26.06	\$ 72,866.53	\$ -	\$ -	\$ -	\$ 15,309.05	\$ 16,981.83	\$ 312.00	\$ 32,602.88	\$ 57,557.48
2016	27.00	\$ 97,975.77	\$ 303.53	\$ 59.79	\$ -	\$ 36,295.25	\$ 23,882.99	\$ 504.00	\$ 60,672.24	\$ 62,053.84
2017	27.75	\$ 135,142.61	\$ 748.14	\$ 428.46	\$ -	\$ 64,941.07	\$ 35,095.85	\$ 816.00	\$ 100,862.92	\$ 71,378.14
2018	27.75	\$ 195,794.39	\$ 546.13	\$ -	\$ (159.29)	\$ 112,281.15	\$ 41,416.99	\$ 1,392.00	\$ 155,090.14	\$ 83,900.08
2019	24.23	\$ 356,821.62	\$ (34,784.23)	\$ 1,261.47	\$ (270.41)	\$ 191,791.22	\$ 43,378.30	\$ 2,463.45	\$ 237,632.97	\$ 131,237.23
2020	24.95	\$ 17,924,120.46	\$ (44,752.16)	\$ 39,271.09	\$ (178,626.01)	\$ 17,869,850.10	\$ 74,481.15	\$ 336.02	\$ 17,944,667.27	\$ 237,193.46
TOTALS		\$ 19,066,000.78	\$ (82,641.10)	\$ 41,020.81	\$ (179,055.71)	\$ 18,331,812.46	\$ 289,296.54	\$ 6,750.17	\$ 18,627,859.17	\$ 880,542.50
COLLECTIONS ON PREVIOUSLY SUSPENDED ACCOUNTS										
LESS REFUNDS ISSUED (\$41,020.81 plus suspended \$77.86)						\$ 72,646.80	\$ 20,014.86	\$ -	\$ 92,661.66	
LESS BOUNCED CHECKS NOT COLLECTED						\$ (41,098.67)	\$ -	\$ -	\$ (41,098.67)	
MISCELLANEOUS ADJUSTMENTS, AND TRANSFERS						\$ (282.13)	\$ 282.13	\$ -	\$ -	
TOTAL TAX COLLECTED IN FISCAL YEAR ENDING JUNE 30, 2022						\$ 18,363,078.46	\$ 309,593.53	\$ 6,750.17	\$ 18,679,422.16	
BALANCE TO COLLECT AS OF YEAR ENDING JUNE 30, 2022									\$ -	\$ 880,542.50

NAME OF TAXPAYER

NAME OF TAXPAYER	TOTAL	YEAR		YEAR		YEAR		YEAR		YEAR		ALL PREVIOUS YEARS
	ALL YEARS	ENDING 6/30/2022	YEAR ENDING 6/30/2021	YEAR ENDING 6/30/2020	YEAR ENDING 6/30/2019	YEAR ENDING 6/30/2018	YEAR ENDING 6/30/2017	ALL YEARS				
ARCHAMBAULT, DAVID R.	\$	971.81	\$	971.81								
AUBIN, CHRISTOPHER J., SR.	\$	1,143.42	\$	1,143.42								
BARBOUR, RUSSELL & APRIL	\$	144.83	\$	144.83								
BAKER, JOSEPH & COLBURN	\$	9,019.94	\$	1,551.94	\$	1,502.66	\$	1,462.06	\$	1,402.56		
BAKER, MARY JEAN	\$	3,695.60	\$	3,695.60								
BESSETTE, SUSAN	\$	132.24	\$	132.24								
BELLEVILLE, JAYSON	\$	72.36	\$	72.36								
BRINKLEY, DANIEL & MARIA	\$	7,027.84	\$	3,462.48								
BENSON, FRANK E. SR.	\$	7,185.17	\$	3,233.52	\$	811.43						
BINETTE, ROBERT & NANCY	\$	2,234.49	\$	2,155.68	\$	78.81						
BOSIAK, DORIAN & MARYLYNN	\$	285.30	\$	89.82	\$	108.24						
BONNEAU, LOIS	\$	1,900.13	\$	838.32	\$	247.67						
BROWN, MINNIE	\$	298.16	\$	27.45	\$	30.53	\$	29.70	\$	28.67	\$	124.63
BLAIS, MICHAEL	\$	3,411.46	\$	2,238.02	\$	1,173.44						
BERESIK, JOHN	\$	390.66	\$	27.45	\$	26.65	\$	30.53	\$	28.67	\$	217.13
BARBOSA, NEUSA	\$	5,637.36	\$	4,353.78	\$	1,283.58						
BOLTE, THOMAS D. & DONNA J.	\$	7,652.42	\$	3,882.22	\$	3,770.20						
BUTTS, JONATHAN F.	\$	78.01	\$	78.01								
BLAIN, L., INC.	\$	985.94	\$	663.68	\$	322.26						
BRUELLE, THOMAS & KELLY	\$	1,952.46	\$	990.52	\$	961.94						
BUNKER, NANCY E.	\$	2,891.01	\$	945.62	\$	918.32	\$	999.00	\$	28.07		
CARR, DIANE D.	\$	9,498.32	\$	3,762.46	\$	3,653.88	\$	2,081.98				
CHESTER, COREY	\$	41.22	\$	41.22								
COSTA, ALFRED	\$	1,551.06	\$	79.84	\$	77.54	\$	91.58	\$	89.10	\$	86.00
EVEREST ENTERPRISES, LLC	\$	999.25	\$	999.25								
DONNELLY, PATRICIA A.	\$	43.53	\$	43.53								
CRANE, JACQUELINE R.	\$	10,362.51	\$	3,091.32	\$	2,892.16	\$	2,933.18	\$	1,445.85		
DESMARAIS, SOPHIE	\$	67.38	\$	67.38								

DUDLEY SAND & GRAVEL, CORP.	\$	1,255.40	\$	194.62	\$	189.00	\$	216.46	\$	216.46	\$	210.60	\$	203.28	\$	24.98
DAHLSTROM, EVA EST OF	\$	399.06	\$	89.82	\$	87.24	\$	111.00	\$	111.00						
DNA FAMILY LTD PARTNERSHIP	\$	6,160.26	\$	6,160.26												
DOHERTY, PHILIP & CECILIA	\$	84.63	\$	27.45	\$	26.65	\$	30.53								
DONOHUE, NICHOLAS	\$	936.88	\$	936.88												
DOWGIEWICZ, MARK G.	\$	3,748.52	\$	3,478.04	\$	270.48										
DORSON, WENDELL A.	\$	115.41	\$	37.43	\$	36.35	\$	41.63								
DUBOIS, PAUL E., JR.	\$	4,519.18	\$	4,519.18												
FILO, TODD & DANIELE	\$	169.26	\$	54.90	\$	53.30	\$	61.06								
FAFARD, ROLAND J & PATRICIA	\$	2,460.08	\$	2,460.08												
FREGEAU, DAVID V.	\$	6,034.78	\$	1,102.80	\$	1,070.98	\$	1,298.70	\$	1,298.70	\$	1,263.60				
FERREIRA, CARLOS R.	\$	860.78	\$	860.78												
GENDRON, MICHELLE R.	\$	1,000.50	\$	1,000.50												
GATZKE, TIMOTHY	\$	210.50	\$	67.38	\$	65.42	\$	77.70								
GAZZARA, CYNTHIA	\$	8,847.73	\$	3,340.82	\$	3,244.40	\$	2,262.51								
GOYETTE, BRENDA & JOSEPH	\$	195.12	\$	62.38	\$	60.58	\$	72.16								
FEDISH, TIMOTHY R. & NICOLE	\$	42.42	\$	42.42												
HARRIS, WILBERT R.	\$	25,367.46	\$	4,189.12	\$	4,068.22	\$	3,560.34	\$	3,560.34	\$	3,464.10	\$	3,343.50	\$	3,181.84
HASSIN, DIANE	\$	2,902.53	\$	2,902.53												
GOULD, CHERISH L.	\$	2,200.60	\$	2,200.60												
HRYZAN, DOREEN A.	\$	5,718.53	\$	2,287.92	\$	2,221.90	\$	1,208.71								
HOUSTON, MICHAEL M.	\$	4,821.05	\$	2,582.34	\$	2,238.71										
KUDZAL, ANNA T.	\$	1,919.66	\$	1,919.66												
HEATH, CHERIE	\$	6,865.54	\$	3,483.02	\$	3,382.52										
KIRKLAND, WENDY	\$	1,334.84	\$	1,334.84												
JANECZEK, JOSEPH W.	\$	62,526.46	\$	3,837.32	\$	3,726.58	\$	4,659.24	\$	4,659.24	\$	4,533.30	\$	4,375.48	\$	36,735.30
JOHNSON, MARCUS, JR.	\$	420.98	\$	177.16	\$	172.04	\$	24.14	\$	24.14	\$	23.50				
JULIAN, GERALD E.	\$	4,898.34	\$	2,485.02	\$	2,413.32										
JEZISKI, JACOB	\$	49.90	\$	49.90												
KAPLAN, MICHAEL	\$	4,452.19	\$	4,452.19												
LINEHOUSE ROAD, LLC	\$	20,142.98	\$	1,382.25	\$	1,342.36	\$	1,609.52	\$	1,609.52	\$	1,566.00	\$	1,511.49	\$	11,121.84
LAROCHE, PAUL J.	\$	12,236.01	\$	6,207.58	\$	6,028.43										
JEXIERSJII, DAVID J. & ELIZABETH	\$	41.77	\$	41.77												
LAMOTHE JOSEPH & SUZANNE	\$	10,617.62	\$	2,737.02	\$	2,658.04	\$	2,611.28	\$	2,611.28						

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**REPORT OF THE TAX COLLECTOR
RECONCILIATION OF LAWFUL CHANGES FROM THE ASSESSOR OFFICE
FISCAL YEAR ENDING JUNE 30, 2022**

ADDITIONS:

ASSESSOR ADDITIONS TO THE 2016 GRAND LIST FOR SUPPLEMENTAL VEHICLE	\$ 303.53
ASSESSOR ADDITIONS TO THE 2017 GRAND LIST FOR MOTOR VEHICLE	\$ 748.14
ASSESSOR ADDITIONS TO THE 2018 GRAND LIST FOR MOTOR VEHICLE	\$ 546.13
ASSESSOR ADDITIONS TO THE 2019 GRAND LIST FOR MOTOR VEHICLE	\$ 2,182.99
TOTAL ASSESSOR LAWFUL ADDITIONS TO THE ORIGINAL GRAND LIST	<u><u>\$ 3,780.79</u></u>

DEDUCTIONS:

15 YEAR ABATEMENT ON THE 2005 GRAND LIST FOR: LINEHOUSE ROAD LLC, COSTA, BERESIK, JANECZEK, AND RYAN	\$ (4,702.51)
ASSESSOR DEDUCTIONS ON THE 2019 GRAND LIST FOR REAL ESTATE	\$ (36,967.22)
ASSESSOR DEDUCTIONS ON THE 2020 GRAND LIST FOR REAL ESTATE	\$ (5,236.72)
ASSESSOR DEDUCTIONS ON THE 2020 GRAND LIST FOR PERSONAL PROPERTY	\$ (1,427.49)
ASSESSOR DEDUCTIONS ON THE 2020 GRAND LIST FOR MOTOR VEHICLE	\$ (28,236.97)
ASSESSOR DEDUCTIONS ON THE 2020 GRAND LIST FOR SUPPLEMENTAL VEHICLE	\$ (9,850.98)
TOTAL ASSESSOR LAWFUL DEDUCTIONS TO THE ORIGINAL GRAND LIST	<u><u>\$ (86,421.89)</u></u>

TOTAL NET LAWFUL DEDUCTIONS TO THE ORIGINAL GRAND LIST ON OCTOBER 1, 2020	<u><u>\$ (86,421.10)</u></u>
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GRAND LIST 2020 ~ CURRENT YEAR REFUNDS

Issued July 1, 2021 through June 30, 2022

These refunds are the result of corrections or adjustments made by the Assessor and/or the Board of Assessment Appeals and approved by the Board of Selectmen at a regularly scheduled Board of Selectmen Meeting.

DATE	NAME	LIST NUMBER	AMOUNT
7/21/21	Cyr, Daniel S.	2020-01-52229	\$119.14
7/21/21	Hicks, Joshua M.	2020-03-54026	\$24.02
7/21/21	Tackson, Dennis A.	2020-03-58649	\$115.52
8/3/21	Flynn, Leon E.	2020-03-53167	\$97.23
8/3/21	Howell, Pamela J.	2020-03-54205	\$24.07
8/3/21	Liberty Glass & Metal	2020-03-55622	\$161.93
8/3/21	Ryley, Michael A.	2020-03-57881	\$80.37
8/3/21	Werge, Carolyn	2020-03-59372	\$51.52
8/3/21	Wojtowicz, Karol P.	2020-03-59584	\$234.66
8/17/21	Pil Sung, LLC	2020-02-42596	\$103.67
8/17/21	Barry, Ginnie	2020-03-50535	\$241.46
8/17/21	Booth, Roxanne D.	2020-03-51105	\$20.14
8/17/21	Boucher, Phillip D.	2020-03-51172	\$195.36
8/17/21	Ford, Deborah J.	2020-03-53211	\$69.78
8/17/21	Fournier, William J.	2020-03-53244	\$153.69
8/17/21	Hopkins, Tami L.	2020-03-54151	\$57.33
8/17/21	Mailloux, Richard A.	2020-03-55793	\$24.08
8/17/21	Sondak, Steven D.	2020-03-58352	\$148.37
8/17/21	Weiss, James	2020-03-59346	\$43.21
8/17/21	Weiss, James	2020-03-59347	\$250.17
8/17/21	Weiss, Tammy M.	2020-03-59356	\$164.60
8/17/21	Tibbetts, Roger M.	2020-03-59779	\$22.25
9/7/21	Belinski, Richard F.	2020-03-50675	\$50.93
9/7/21	Brown, Anne T.	2020-03-51347	\$6.86
9/7/21	Dauphinais, Philip L & Nancy J.	2020-03-52317	\$92.96
9/7/21	Johnson, Richard T. & Jeanne	2020-03-54484	\$3.42
9/7/21	LaBonte, Lawrence R.	2020-03-54995	\$11.88
9/7/21	Loric Tool, LLC	2020-03-55687	\$1.20
9/7/21	Mike Albert LTD	2020-03-56195	\$241.14
9/7/21	Perkins, Todd O. & Antoinette	2020-03-56983	\$10.53
9/7/21	Siekierski, Kristine	2020-03-58182	\$28.60
9/7/21	Southall, Barbara L.	2020-03-58359	\$61.87
9/7/21	VW Credit Leasing LTD	2020-03-59202	\$141.09
9/21/21	A J Manufacturing LLC	2020-03-50001	\$35.76
9/21/21	Flynn, Leon E.	2020-03-53166	\$21.76
9/21/21	Harris, Priscilla W.	2020-03-53911	\$15.62
9/21/21	Houle, Virginia L.	2020-03-54201	\$8.95
9/21/21	Johnson, Christopher B.	2020-03-54444	\$30.04
9/21/21	Kosiba, Ronald F.	2020-03-54833	\$10.38
9/21/21	Nash, Constance A. & Wallen, Glen G.	2020-03-56476	\$666.91
9/21/21	Sponcey, Beatrice L. & Omer A.	2020-03-58385	\$27.96
9/21/21	Tupaj, Randall J.	2020-03-59032	\$9.08
9/21/21	Vincent, Robert A.	2020-03-59187	\$120.91
10/5/21	Alves, Gary J.	2020-03-50180	\$21.69
10/5/21	Clark, James M. & Tanya L.	2020-03-51905	\$14.15
10/5/21	Farrell, Keith A.	2020-03-53048	\$57.89
10/5/21	Hyundai Lease Titling Trust	2020-03-54259	\$57.64
10/5/21	McCassie, Michelle L.	2020-03-56003	\$55.09

10/5/21 Naylor, Robert P.	2020-03-56483	\$385.05
10/5/21 Zorola, Israel	2020-03-59723	\$175.40
10/19/21 Honda Lease Trust	2020-03-54088	\$181.54
10/19/21 Norman, Roy O. & Earl W.	2020-03-56580	\$122.25
10/19/21 Rogers, Zakary S.	2020-03-57721	\$67.19
10/19/21 Vault Trust	2020-03-59113	\$393.51
11/4/21 Adams, Elizabeth A.	2020-03-50092	\$6.14
11/4/21 Carr, Jeffrey R.	2020-03-51618	\$69.86
11/4/21 Windham County Sheet Metal, Inc.	2020-03-59552	\$28.75
11/17/21 Teneyck, Daniel R. & Elizabeth M.	2020-03-58704	\$63.37
11/17/21 Toyota Lease Trust	2020-03-58878	\$377.77
11/17/21 Toyota Lease Trust	2020-03-58884	\$348.05
11/17/21 Toyota Lease Trust	2020-03-58885	\$393.41
11/17/21 Toyota Lease Trust	2020-03-58888	\$180.57
11/17/21 Toyota Lease Trust	2020-03-58889	\$261.02
11/17/21 Toyota Lease Trust	2020-03-58891	\$346.38
11/17/21 Toyota Lease Trust	2020-03-58892	\$274.08
11/17/21 Toyota Lease Trust	2020-03-58894	\$251.94
11/17/21 Toyota Lease Trust	2020-03-58895	\$138.40
11/17/21 Toyota Lease Trust	2020-03-58896	\$125.79
11/17/21 Toyota Lease Trust	2020-03-58900	\$202.92
11/17/21 Toyota Lease Trust	2020-03-58904	\$112.88
11/17/21 Toyota Lease Trust	2020-03-58928	\$366.26
11/17/21 Toyota Lease Trust	2020-03-58929	\$366.26
11/17/21 Toyota Lease Trust	2020-03-58931	\$563.25
12/7/21 Grauer, George B.	2020-03-53663	\$30.69
12/7/21 Honda Lease Trust	2020-03-54082	\$278.94
12/7/21 Lamoureux, Ernest C. & Arlene	2020-03-55170	\$12.93
12/30/21 ACAR Leasing LTD	2020-03-50069	\$288.42
12/30/21 CCAP Auto Leasing LTD	2020-03-51709	\$43.19
12/30/21 ACAR Leasing LTD	2020-03-50074	\$292.39
12/30/21 ACAR Leasing LTD	2020-03-50047	\$308.50
2/1/22 ACAR Leasing LTD	2020-03-50043	\$128.70
2/1/22 Baker, Norman M. & Donna J.	2020-03-50435	\$81.68
2/1/22 Day, David C.	2020-03-52346	\$214.27
2/1/22 Fortin, Alyssa E.	2020-03-53222	\$36.37
2/1/22 Kettle, Gary L.	2020-03-54678	\$46.65
2/1/22 Riel, Jonathan T.	2020-03-57593	\$14.87
2/15/22 Livingstone, Jayson A.	2020-03-55660	\$54.76
2/15/22 Fort Hill Farms, LLC	2020-03-53216	\$199.72
3/1/22 Roderick, Stephen	2020-02-42637	\$325.34
3/1/22 Gibbons, Donna L.	2020-03-53488	\$41.47
3/1/22 LaTour, Cynthia M.	2020-04-81237	\$85.08
4/5/22 Desmarais, Cynthia M.	2020-03-52535	\$112.58
4/5/22 Siekierski, Kristine	2020-03-58181	\$8.21
4/5/22 Toyota Lease Trust	2020-03-58927	\$366.26
4/5/22 Belinski, Richard F. & Alex C.	2020-04-80151	\$23.80
5/9/22 Gendron, Michelle R. & Gonsalves, John R.	2020-03-53452	\$55.71
6/21/22 LaFreniere, Barry P.	2020-03-55108	\$9.48

Total Current Year Refunds

\$13,068.93

GRAND LIST 2020 ~ PRIOR YEAR REFUNDS ~ Issued July 1, 2021 through June 30, 2022

These refunds are the result of corrections or adjustments made by the Assessor and/or the Board of Assessment Appeals and approved by the Board of Selectmen at a regularly scheduled Board of Selectmen Meeting.

DATE	NAME	LIST NUMBER	TOTAL
7/6/21	Austin R. Touchette	2019-03-59218	\$152.65
7/21/21	Birch, Carrie E.	2019-03-50968	\$150.01
7/6/21	Chzaszcz, Gary J.	2019-03-51981	\$349.27
8/17/21	JP Morgan Chase Bank	2017-04-80973	\$428.46
8/17/21	Therrien, MaryBeth A.	2019-03-59115	\$107.31
9/7/21	ACAR Leasing LTD	2019-03-50083	\$44.10
9/7/21	Vault Trust	2019-03-59470	\$101.45
10/5/21	Zorola, Israel	2019-03-60070	\$20.16
10/19/21	Schellhammer, Jillian L.	2019-03-58347	\$77.86
10/19/21	Toyota Lease Trust	2019-03-59251	\$38.31
11/4/21	J P Morgan Chase Bank	2016-03-54702	\$54.05
11/17/21	Roy, Keri A.	2019-03-58124	\$44.61
12/7/21	Honda Lease Trust	2019-03-54301	\$83.77
4/19/22	J P Morgan Chase Bank	2019-03-54747	\$24.45
5/9/22	Arguin, Charleen	2019-03-50313	\$145.38
6/21/22	Zacek, Steven W.	2016-02-41571	\$5.74
Total Prior Year Refunds			<u>\$1,827.58</u>

SUMMARY OF REFUNDS AND OVERPAYMENTS

Issued July 1, 2021 through June 30, 2022

CURRENT YEAR REFUNDS	\$13,068.93
PRIOR YEAR REFUNDS	\$1,827.58
OVERPAYMENT REFUNDS	\$26,202.16

TOTAL	<u>\$41,098.67</u>
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DETAILS:

CURRENT YEAR REFUNDS	JULY	\$258.68
	AUGUST	\$2,143.89
	SEPTEMBER	\$1,597.85
	OCTOBER	\$1,531.40
	NOVEMBER	\$4,477.10
	DECEMBER	\$1,255.06
	JANUARY	\$0.00
	FEBRUARY	\$777.02
	MARCH	\$451.89
	APRIL	\$510.85
	MAY	\$55.71
	JUNE	\$9.48
		<u>\$13,068.93</u>

PRIOR YEAR REFUNDS

JULY	\$651.93
AUGUST	\$535.77
SEPTEMBER	\$145.55
OCTOBER	\$136.33
NOVEMBER	\$98.66
DECEMBER	\$83.77
JANUARY	\$0.00
FEBRUARY	\$0.00
MARCH	\$0.00
APRIL	\$24.45
MAY	\$145.38
JUNE	\$5.74
	<u>\$1,827.58</u>

OVERPAYMENT REFUNDS

Overpayments recorded in	JULY	\$1,140.65
QDS as a refund	AUGUST	\$789.52
	SEPTEMBER	\$15.27
	OCTOBER	\$64.70
	NOVEMBER	\$10.00
	DECEMBER	\$35.37
	JANUARY	\$10,511.64
	FEBRUARY	\$13,620.70
	MARCH	\$14.31
	APRIL	\$0.00
	MAY	\$0.00
	JUNE	\$0.00
		<u>\$26,202.16</u>

TAX COLLECTOR'S COLLECTION REPORT
FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
OCTOBER 1, 2020 GRAND LIST YEAR
COLLECTIONS THRU JUNE 30, 2022 (FINAL)

CATEGORY:	BUDGET		ACTUAL JUNE, 2022	ACTUAL - FULL YEAR		% OF BUDGET		% OF BUDGET	
	7-01-2021 TO 6-30-2022	7-01-2021 TO 6-30-2022		7-01-2021 TO 6-30-2022	7-01-2021 TO 6-30-2022	THRU 06-30-2022	THRU 06-30-2022	THRU 06-30-2021	THRU 06-30-2021
CURRENT YEAR TAXES	\$ 17,588,374.00	\$	39,658.17	\$	17,573,049.06	99.91%	98.07%		
MOTOR VEHICLE SUPPLEMENT	\$ 200,000.00	\$	2,348.33	\$	308,888.26	154.44%	82.82%		
INTEREST & LIENS	\$ 180,000.00	\$	55,388.61	\$	316,354.63	175.75%	143.38%		
PRIOR YEAR TAXES	\$ 400,000.00	\$	68,971.60	\$	533,640.23	133.41%	121.63%		
TAX COLLECTED RECEIVABLES	\$ 18,368,374.00	\$	166,366.71	\$	18,731,932.18	101.98%	98.78%		
LESS REFUNDS ISSUED	\$ -	\$	(15.22)	\$	(41,098.67)				
LESS BOUNCED CHECKS	\$ -	\$		\$	(11,411.35)				
TOTAL NET TOWN TAX COLLECTED	\$ 18,368,374.00	\$	166,351.49	\$	18,679,422.16	101.69%	98.57%		
TRANSFER STATION PERMITS	\$ 210,000.00	\$	2,065.00	\$	199,760.00	95.12%	102.85%		
BUILDING FEE PERMITS	\$ 140,000.00	\$	10,147.48	\$	119,426.66	85.30%	130.82%		
TOTAL TOWN REVENUE	\$ 18,718,374.00	\$	178,563.97	\$	18,998,608.82	101.50%	98.80%		
T.W.P.C.A. CURRENT YEAR TAX	\$ 432,000.00	\$	8,387.70	\$	427,583.68	98.98%	97.03%		
T.W.P.C.A. PRIOR YEAR TAX	\$ 35,000.00	\$	-	\$	62,642.46	178.98%	132.16%		
INTEREST & LIENS	\$ 13,000.00	\$	398.14	\$	18,657.09	143.52%	117.05%		
TOTAL T.W.P.C.A. REVENUE	\$ 480,000.00	\$	8,785.84	\$	508,883.23	106.02%	100.16%		
TOTAL TAX OFFICE COLLECTIONS	\$ 19,198,374.00	\$	187,349.81	\$	19,507,492.05	101.61%	98.84%		

TOWN OF THOMPSON
REPORT OF THE TAX COLLECTOR, RENE J. MORIN, CCMC
T.W.P.C.A. SEWER USER COLLECTIONS AND RECEIVABLES
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

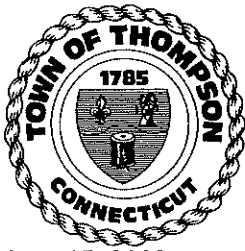
YEAR END AS OF	EDU RATE	BALANCE TO COLLECT JULY 1, 2021	NET CURRENT YEAR REFUNDS	NET AMOUNT COLLECTIBLE	TAX COLLECTED	INTEREST COLLECTED	LIENS COLLECTED	TOTAL COLLECTED	BALANCE TO COLLECT JUNE 30, 2022
6/30/2022	\$ 480.00	\$ 495,907.20	\$ 7.20	\$ 495,914.40	\$ 427,583.68	\$ 3,852.34	\$ -	\$ 431,436.02	\$ 68,330.72
6-30-2021	\$ 480.00	\$ 75,013.73	\$ 253.74	\$ 75,267.47	\$ 46,603.86	\$ 6,591.77	\$ 816.00	\$ 54,011.63	\$ 28,663.61
6-30-2020	\$ 440.00	\$ 31,738.80	\$ -	\$ 31,738.80	\$ 11,925.60	\$ 3,877.72	\$ 336.00	\$ 16,139.32	\$ 19,813.20
6-30-2019	\$ 440.00	\$ 21,208.00	\$ -	\$ 21,208.00	\$ 3,080.00	\$ 2,001.79	\$ 24.00	\$ 5,105.79	\$ 18,128.00
6-30-2018	\$ 440.00	\$ 13,778.60	\$ -	\$ 13,778.60	\$ 373.00	\$ 257.37	\$ 24.00	\$ 654.37	\$ 13,405.60
6-30-2017	\$ 400.00	\$ 12,080.00	\$ -	\$ 12,080.00	\$ -	\$ -	\$ -	\$ -	\$ 12,080.00
6-30-2016	\$ 400.00	\$ 12,080.00	\$ -	\$ 12,080.00	\$ -	\$ -	\$ -	\$ -	\$ 12,080.00
6-30-2015	\$ 400.00	\$ 12,080.00	\$ -	\$ 12,080.00	\$ -	\$ -	\$ -	\$ -	\$ 12,080.00
6-30-2014	\$ 335.00	\$ 10,117.00	\$ -	\$ 10,117.00	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ 10,117.00
6-30-2013	\$ 320.00	\$ 8,814.76	\$ -	\$ 8,814.76	\$ -	\$ 494.80	\$ -	\$ 494.80	\$ 8,814.76
6-30-2012	\$ 320.00	\$ 7,200.00	\$ -	\$ 7,200.00	\$ -	\$ -	\$ -	\$ -	\$ 7,200.00
6-30-2011	\$ 300.00	\$ 300.00	\$ -	\$ 300.00	\$ -	\$ -	\$ -	\$ -	\$ 300.00
TOTALS		\$ 700,318.09	\$ 260.94	\$ 700,579.03	\$ 489,566.14	\$ 17,175.79	\$ 1,200.00	\$ 507,941.93	\$ 211,012.89

AS OF FISCAL YEAR ENDING JUNE 30, 2022

	TOTAL	YEAR ENDING <u>6/30/2022</u>	YEAR ENDING <u>6/30/2021</u>	YEAR ENDING <u>6/30/2020</u>	YEAR ENDING <u>6/30/2019</u>	YEAR ENDING <u>6/30/2018</u>	YEAR ENDING <u>6/30/2017</u>	YEAR ENDING <u>6/30/2016</u>	YEAR ENDING <u>6/30/2015-2011</u>
NAME	ALL YEARS								
915 Riverside Drive, LLC	\$ 10,635.26	\$ 1,296.00	\$ 1,296.00	\$ 1,188.00	\$ 1,188.00	\$ 1,188.00	\$ 1,080.00	\$ 1,080.00	\$ 2,319.26
929 Riverside Drive, LLC	\$ 95,782.50	\$ 10,320.00	\$ 10,320.00	\$ 9,460.00	\$ 9,460.00	\$ 9,460.00	\$ 8,600.00	\$ 8,600.00	\$ 29,562.50
24 Brands, Inc.	\$ 960.00	\$ 960.00							
Archambault, David R.	\$ 290.93	\$ 290.93							
Aldrich, Star B.	\$ 240.00	\$ 240.00							
Axtell, George R. Sr. & Joan	\$ 240.00	\$ 240.00							
Bernard, Angela Marie	\$ 497.01	\$ 480.00	\$ 17.01						
Bourdia, Edward & Pamela	\$ 240.00	\$ 240.00							
Bunker, Daniel A.	\$ 480.00	\$ 480.00							
Brosious, David	\$ 1,840.00	\$ 480.00	\$ 480.00	\$ 440.00	\$ 440.00				
Blain, Adrien	\$ 1,440.00	\$ 960.00	\$ 480.00						
Beaurline, Jeffrey M.	\$ 1,440.00	\$ 1,440.00							
Blais, Michael Eugene	\$ 1,440.00	\$ 960.00	\$ 480.00						
Cusson, Zachary Eric	\$ 240.00	\$ 240.00							
Fiori, Ricky & Wilde Laura	\$ 480.00	\$ 480.00							
Burelle, Kelly & Thomas	\$ 3,815.00	\$ 480.00	\$ 480.00	\$ 440.00	\$ 440.00	\$ 440.00	\$ 400.00	\$ 400.00	\$ 735.00
Carlson, Richard J. SR.	\$ 960.00	\$ 960.00							
Curotto, Dustin C.	\$ 91.69	\$ 91.69							
Corley, Jared C.	\$ 216.00	\$ 216.00							
Deorsey, Michael K.	\$ 240.00	\$ 240.00							
Defeudis, Jason M & Amy	\$ 480.00	\$ 480.00							
Delima, Humberto Barbosa	\$ 960.00	\$ 960.00							
Gagnon, Meaghan A.	\$ 247.20	\$ 247.20							
Gaboury, Bernard J.	\$ 240.00	\$ 240.00							
Gendron, Linda G & Barry	\$ 240.00	\$ 240.00							

Gorman, Becky	\$	240.00	\$	240.00	
Goyette, Daniel M.	\$	240.00	\$	240.00	
Gray Nicole M.	\$	240.00	\$	240.00	
Haack, Christopher R.	\$	240.00	\$	240.00	
Hataka, Amy A.	\$	480.00	\$	480.00	
DNA Family LTD Partnership	\$	4,318.49	\$	4,318.49	
Friend Wendy	\$	480.00	\$	480.00	
Darnell, Meagan R.	\$	240.00	\$	240.00	
Kudzal, Randy	\$	240.00	\$	240.00	
King, Michael	\$	831.60	\$	831.60	
Elmaola, Norma	\$	7,360.00	\$	1,920.00	\$ 1,760.00
Durand, David P & Lisa	\$	233.65	\$	233.65	
Gregoire, John D. & Josephine	\$	240.00	\$	240.00	
Gould, Raymond L. Jr.	\$	1,200.00	\$	1,200.00	
Freedman, Sharon	\$	480.00	\$	480.00	
Kaplan, Michael	\$	1,862.00	\$	638.40	\$ 585.20
Hebert, Evan & Jennifer	\$	733.80	\$	480.00	\$ 253.80
Heath, Cherie	\$	3,680.00	\$	960.00	\$ 880.00
Hendrickson, Ashley C.	\$	240.00	\$	240.00	
Hackenson, Annaleisa M.	\$	240.00	\$	240.00	
Laroche, Paul J.	\$	3,820.00	\$	1,800.00	\$ 220.00
Jezierski Properties, LLC	\$	480.00	\$	480.00	
Kozlak, Derek A. & Tara C.	\$	1,620.00	\$	480.00	\$ 440.00
Laparle Deane H.	\$	465.60	\$	465.60	\$ 220.00
Larcheveque, Jeremy Paul	\$	480.00	\$	480.00	
L'hereux, Robbie I.	\$	240.00	\$	240.00	
Lanasa, Sandra M.	\$	240.00	\$	240.00	
Paulauskas, Anthony E.	\$	480.00	\$	480.00	
Lewis, Sean & Brodack	\$	487.20	\$	487.20	
Petrunia, Timothy	\$	480.00	\$	480.00	
LIS Properties, LLC	\$	1,375.58	\$	1,375.58	
Loach, John Paul	\$	720.00	\$	720.00	
Gillespie, Ryan P.	\$	480.00	\$	480.00	
Lafontaine, Beth	\$	480.00	\$	480.00	

[illegible]



Town of Thompson

815 Riverside Drive • P.O. Box 845

North Grosvenordale, Connecticut 06255

Telephone (860) 923-2119 • Fax (860) 923-3152

E-mail: rmorin@thompsonct.org

RENE J. MORIN, CCMC
TAX COLLECTOR

June 15, 2022

Aaron McGarry, Chairman
Thompson Board of Finance
P.O. Box 832
North Grosvenordale, Ct. 06255

Re: Suspense Transfer for 2020 Grand List Year.
Fiscal year ending June 30, 2022.

According to the Connecticut General Statutes 12-165, each Municipality shall have a suspense tax book. Additionally, at least once each year, each Collector of said taxes shall deliver to the Board of Finance or other similar Board, a statement of accounts to be transferred to such suspense book. Accordingly, I enclose the 2020 Grand List Year of accounts for your review and action.

We will continue to pursue collection of all Taxes, plus Interest and Fees for the allowable 15 year period.

The total amount requested to be suspended this year is \$182,390.82
The amount that was requested and approved last year was \$132,104.90

The allocation of the total requested is as follows: \$33,794.55 for unpaid Personal Property; \$98,907.25 for unpaid Regular Motor Vehicle; and \$49,689.02 for the unpaid Supplemental Motor Vehicle Tax Bills.

The major reasons for the \$50,285.92 increase is as follows: On the Personal Property list is a new business, Northeast Sand and Gravel that owes \$8,019.94. For the motor vehicle categories the actual number of unpaid accounts is just about the same as last year, however, the average unpaid tax this year \$169.24 compared to last year when the average unpaid car tax was \$143.45.

For informational purposes, we have recovered \$86,392.98 so far this fiscal year on previously suspended accounts.

I have enclosed a copy of the Connecticut General Statutes for your information. (See Sec. 12-165)

Rene J. Morin, C.C.M.C.
Tax Collector, Town of Thompson

Enc. List of Accounts Requested for Transfer to Suspense
CGS 12-165 (16 pages)

CC: Members of Thompson Board of Finance
Thompson Finance Director
Thompson Town Clerk
King, King and Associates P.C., Town Auditors
Recording Secretary for June 30, 2022 Annual Report ✓

Conditions : Year 2005 To 2020 Dist To Order By Bill Number Include Susp : No Suspense Recap by Bank : No Recap by District No Tax/Def All

Bill # S-D Name

TOT Tax TOT Adj TOT Paid Tax Due INT Due Lien Due Fee Due BINT Due Total Due

2020-02-0040034	0	REYNOLDS JODY P DBA	112.28	0.00	0.00	112.28	15.16	0.00	0.00	0.00	127.44
2020-02-0040108	0	GILBERT HOMES INC	8.73	0.00	0.00	8.73	2.00	0.00	0.00	0.00	10.73
2020-02-0040163	0	DESMARIS RUSSELL	156.70	0.00	0.00	156.70	21.15	0.00	0.00	0.00	177.85
2020-02-0040226	0	THOMPSON AUTO CARE LLC	301.66	0.00	0.00	301.66	40.72	0.00	0.00	0.00	342.38
2020-02-0040291	0	JANECEK JOSEPH W	508.74	0.00	0.00	508.74	68.68	0.00	0.00	0.00	577.42
2020-02-0040342	0	LAFRANCOISE WELL DRILLING	17,512.42	0.00	0.00	17,512.42	2,364.18	0.00	0.00	0.00	19,876.60
2020-02-0040401	0	MILL SUPPLY INC	20.21	0.00	0.00	20.21	3.94	0.00	0.00	0.00	23.85
2020-02-0040458	0	AUDET RICHARD	61.14	0.00	0.00	61.14	8.25	0.00	0.00	0.00	69.39
2020-02-0040566	0	BENO ASSOCIATES LLC	165.92	0.00	0.00	165.92	22.40	0.00	0.00	0.00	188.32
2020-02-0040568	0	TEDESCO WILLIAM	610.28	0.00	0.00	610.28	82.39	0.00	0.00	0.00	692.67
2020-02-0040648	0	BONNER PLUMBING + HEATING	224.56	0.00	0.00	224.56	10.11	0.00	0.00	0.00	234.67
2020-02-0040659	0	ED'S LAWN SERVICE	48.90	0.00	0.00	48.90	8.80	0.00	0.00	0.00	57.70
2020-02-0040739	0	FUTNAM ROBERT A	189.88	0.00	0.00	189.88	25.63	0.00	0.00	0.00	215.51
2020-02-0040740	0	MICROSHIELD LLC	455.10	0.00	0.00	455.10	61.44	0.00	0.00	0.00	516.54
2020-02-0040752	0	GAREAU KENNETH E	53.90	0.00	0.00	53.90	7.28	0.00	0.00	0.00	61.18
2020-02-0040768	0	WHITE ERNIE + CLAUDETTE	335.34	0.00	0.00	335.34	45.27	0.00	0.00	0.00	380.61
2020-02-0040776	0	PARADISE MICHAEL	40.92	0.00	0.00	40.92	7.37	0.00	0.00	0.00	48.29
2020-02-0040803	0	HIGGINS WILLIAM E	61.38	0.00	0.00	61.38	8.28	0.00	0.00	0.00	69.66
2020-02-0040810	0	JOHNSON WALLACE	66.88	0.00	0.00	66.88	9.03	0.00	0.00	0.00	75.91
2020-02-0040842	0	MEAD EDWARD M JR	14.47	0.00	0.00	14.47	2.60	0.00	0.00	0.00	17.07
2020-02-0040850	0	RIVER SPRAY INC	65.62	0.00	0.00	65.62	8.86	0.00	0.00	0.00	74.48
2020-02-0041087	0	REED KEVIN + DIANE	361.54	0.00	0.00	361.54	0.00	0.00	0.00	0.00	361.54
2020-02-0041893	0	HEALY ERIN M	106.30	0.00	0.00	106.30	53.15	0.00	0.00	0.00	159.45
2020-02-0041925	0	BOND MICHAEL	47.65	0.00	0.00	47.65	8.58	0.00	0.00	0.00	56.23
2020-02-0042059	0	GREENE JASON + DAWN	130.00	0.00	0.00	130.00	17.55	0.00	0.00	0.00	147.55
2020-02-0042197	0	BUTLER JULIE + VERNON	10.73	0.00	0.00	10.73	2.00	0.00	0.00	0.00	12.73
2020-02-0042258	0	MAYO LOUIS J IV DBA	17.22	0.00	0.00	17.22	3.10	0.00	0.00	0.00	20.32
2020-02-0042266	0	BELANGER KELLY	18.71	0.00	0.00	18.71	3.37	0.00	0.00	0.00	22.08
2020-02-0042320	0	BASTIS JOSEPH	9.73	0.00	0.00	9.73	2.00	0.00	0.00	0.00	11.73
2020-02-0042324	0	BENOIT ELIZABETH M + DAVI	57.40	0.00	0.00	57.40	7.75	0.00	0.00	0.00	65.15
2020-02-0042333	0	ARTISAN + BUSINESS CO-OP	17.22	0.00	0.00	17.22	3.10	0.00	0.00	0.00	20.32
2020-02-0042371	0	LECLAIRE AHREN	214.32	0.00	0.00	214.32	28.93	0.00	0.00	0.00	243.25
2020-02-0042376	0	MANDEVILLE MICHAEL	75.60	0.00	0.00	75.60	10.20	0.00	0.00	0.00	85.80
2020-02-0042393	0	EKLUND JOHN	403.94	0.00	0.00	403.94	18.18	0.00	0.00	0.00	422.12
2020-02-0042402	0	GOULD RAYMOND JR	21.96	0.00	0.00	21.96	3.95	0.00	0.00	0.00	25.91
2020-02-0042403	0	THERRIEN KEITH	21.96	0.00	0.00	21.96	3.95	0.00	0.00	0.00	25.91
2020-02-0042410	0	ZOLA FRANK	127.50	0.00	0.00	127.50	17.22	0.00	0.00	0.00	144.72
2020-02-0042416	0	HARRISON DAUREN + TAPLIN	32.68	0.00	0.00	32.68	5.88	0.00	0.00	0.00	38.56
2020-02-0042424	0	BOSS RICH	7.73	0.00	0.00	7.73	2.00	0.00	0.00	0.00	9.73
2020-02-0042448	0	CHACE KERRI	62.38	0.00	0.00	62.38	2.08	0.00	0.00	0.00	64.46
2020-02-0042449	0	HUIZENGA RUTH	33.43	0.00	0.00	33.43	6.02	0.00	0.00	0.00	39.45
2020-02-0042454	0	PIZZETTI KARA B DBA	19.71	0.00	0.00	19.71	3.55	0.00	0.00	0.00	23.26
2020-02-0042460	0	LAWAY CODY	45.66	0.00	0.00	45.66	8.22	0.00	0.00	0.00	53.88
2020-02-0042474	0	WITHERELL WAYNE C + SIMAS	24.95	0.00	0.00	24.95	4.49	0.00	0.00	0.00	29.44
2020-02-0042480	0	THOMPSON BRYCE	8,019.94	0.00	0.00	8,019.94	1,082.69	0.00	0.00	0.00	9,102.63
2020-02-0042486	0	NORTHEAST SAND + GRAVEL I	36.43	0.00	0.00	36.43	6.56	0.00	0.00	0.00	42.99
2020-02-0042488	0	TAPLIN CAROL H	132.24	0.00	0.00	132.24	17.85	0.00	0.00	0.00	150.09
2020-02-0042490	0	GROH TIMOTHY + AMANDA	7.24	0.00	0.00	7.24	2.00	0.00	0.00	0.00	9.24
2020-02-0042530	0	DEMORAES FABIANO	163.68	0.00	0.00	163.68	22.10	0.00	0.00	0.00	185.78
2020-02-0042535	0	FREGEAU DAVID V	19.21	0.00	0.00	19.21	3.46	0.00	0.00	0.00	22.67
2020-02-0042538	0	CONTEXT MEDIA LLC	265.72	0.00	0.00	265.72	35.87	0.00	0.00	0.00	301.59
2020-02-0042539	0	HELLOS ISSUER II LLC	62.38	0.00	0.00	62.38	8.42	0.00	0.00	0.00	70.80
2020-02-0042553	0	BOND ZACHARY	58.14	0.00	0.00	58.14	2.62	0.00	0.00	0.00	60.76
2020-02-0042582	0	RITACCO KEITH	77.36	0.00	0.00	77.36	10.44	0.00	0.00	0.00	87.80
2020-02-0042587	0	BROWN JESSE	1,091.56	0.00	0.00	1,091.56	147.36	0.00	0.00	0.00	1,238.92
2020-02-0042607	0	SCHNEIDER FRANK + SUPCZAK	1,205.10	0.00	0.00	1,205.10	162.69	0.00	0.00	0.00	1,367.79
2020-02-0042614	0	DONGIEWICZ MARK	249.26	0.00	0.00	249.26	33.65	0.00	0.00	0.00	282.91
2020-02-0042636	0	SILVA TRACY	66.38	0.00	0.00	66.38	8.96	0.00	0.00	0.00	75.34
2020-02-0042645	0	IDE REBECCA	48.90	0.00	0.00	48.90	8.80	0.00	0.00	0.00	57.70
2020-02-0042646	0	RIVERA ROBERT	38.92	0.00	0.00	38.92	7.01	0.00	0.00	0.00	45.93
2020-02-0042647	0	AUBIN ROBERT	30.89	0.00	0.00	30.89	5.56	0.00	0.00	0.00	36.45
2020-02-0042659	0	BENCOMO LINDSAY	34,478.66	0.00	0.00	34,478.66	4,560.13	0.00	0.00	0.00	38,354.68

TOT PP # OF Accts: 62

Personal Property

Delinquent Report										TOWN OF THOMPSON As Of Date 06/15/2022										Cash Type : TOWN										Date: 06/15/2022 Page:									
Conditions : Year 2005 To 2020 Dist To Order By Bill Number Include Susp : No Suspense Recap by Bank : No Recap by District No Tax/Def All																																							
Bill #	S-D Name	TOT Tax	TOT Adj	TOT Paid	Tax Due	INT Due	Lien Due	Fee Due		Bill #	S-D Name	TOT Tax	TOT Adj	TOT Paid	Tax Due	INT Due	Lien Due	Fee Due		Bill #	S-D Name	TOT Tax	TOT Adj	TOT Paid	Tax Due	INT Due	Lien Due	Fee Due											
2018-03-0059998	JEWELL VICTORIA L	0.00	159.29	0.00	159.29	78.85	0.00	0.00		2018-03-0059998	JEWELL VICTORIA L	0.00	159.29	0.00	159.29	78.85	0.00	0.00		2018-03-0059998	JEWELL VICTORIA L	0.00	159.29	0.00	159.29	78.85	0.00	0.00											
TOT MV	# Of Accts: 1	0.00	159.29	0.00	159.29	78.85	0.00	0.00		TOT MV	# Of Accts: 1	0.00	159.29	0.00	159.29	78.85	0.00	0.00		TOT MV	# Of Accts: 1	0.00	159.29	0.00	159.29	78.85	0.00	0.00											
YEAR 2018	# Of Accts: 1	0.00	159.29	0.00	159.29	78.85	0.00	0.00		YEAR 2018	# Of Accts: 1	0.00	159.29	0.00	159.29	78.85	0.00	0.00		YEAR 2018	# Of Accts: 1	0.00	159.29	0.00	159.29	78.85	0.00	0.00											
2019-03-0060160	JEWELL VICTORIA L	0.00	131.57	0.00	131.57	47.37	0.00	0.00		2019-03-0060160	JEWELL VICTORIA L	0.00	131.57	0.00	131.57	47.37	0.00	0.00		2019-03-0060160	JEWELL VICTORIA L	0.00	131.57	0.00	131.57	47.37	0.00	0.00											
2019-03-0060163	BOND LAURA W	0.00	12.12	0.00	12.12	4.36	0.00	0.00		2019-03-0060163	BOND LAURA W	0.00	12.12	0.00	12.12	4.36	0.00	0.00		2019-03-0060163	BOND LAURA W	0.00	12.12	0.00	12.12	4.36	0.00	0.00											
2019-03-0060165	SARETE MELISSA	0.00	52.58	0.00	52.58	18.93	0.00	0.00		2019-03-0060165	SARETE MELISSA	0.00	52.58	0.00	52.58	18.93	0.00	0.00		2019-03-0060165	SARETE MELISSA	0.00	52.58	0.00	52.58	18.93	0.00	0.00											
2019-03-0060166	DENNIS GIRARD P	0.00	74.14	0.00	74.14	26.69	0.00	0.00		2019-03-0060166	DENNIS GIRARD P	0.00	74.14	0.00	74.14	26.69	0.00	0.00		2019-03-0060166	DENNIS GIRARD P	0.00	74.14	0.00	74.14	26.69	0.00	0.00											
TOT MV	# Of Accts: 4	0.00	270.41	0.00	270.41	97.35	0.00	0.00		TOT MV	# Of Accts: 4	0.00	270.41	0.00	270.41	97.35	0.00	0.00		TOT MV	# Of Accts: 4	0.00	270.41	0.00	270.41	97.35	0.00	0.00											
YEAR 2019	# Of Accts: 4	0.00	270.41	0.00	270.41	97.35	0.00	0.00		YEAR 2019	# Of Accts: 4	0.00	270.41	0.00	270.41	97.35	0.00	0.00		YEAR 2019	# Of Accts: 4	0.00	270.41	0.00	270.41	97.35	0.00	0.00											
2020-03-0050005	ABRAMONTE SAMANTHA E	282.93	0.00	0.00	282.93	50.93	0.00	0.00		2020-03-0050005	ABRAMONTE SAMANTHA E	282.93	0.00	0.00	282.93	50.93	0.00	0.00		2020-03-0050005	ABRAMONTE SAMANTHA E	282.93	0.00	0.00	282.93	50.93	0.00	0.00											
2020-03-0050007	ABBOTT SAMUEL M	79.09	0.00	0.00	79.09	14.24	0.00	0.00		2020-03-0050007	ABBOTT SAMUEL M	79.09	0.00	0.00	79.09	14.24	0.00	0.00		2020-03-0050007	ABBOTT SAMUEL M	79.09	0.00	0.00	79.09	14.24	0.00	0.00											
2020-03-0050008	ABBOTT SAMUEL M	83.83	0.00	0.00	83.83	15.09	0.00	0.00		2020-03-0050008	ABBOTT SAMUEL M	83.83	0.00	0.00	83.83	15.09	0.00	0.00		2020-03-0050008	ABBOTT SAMUEL M	83.83	0.00	0.00	83.83	15.09	0.00	0.00											
2020-03-0050108	ADAMUSKA ROBERT S JR	446.36	0.00	0.00	446.36	80.34	0.00	0.00		2020-03-0050108	ADAMUSKA ROBERT S JR	446.36	0.00	0.00	446.36	80.34	0.00	0.00		2020-03-0050108	ADAMUSKA ROBERT S JR	446.36	0.00	0.00	446.36	80.34	0.00	0.00											
2020-03-0050109	ADAMUSKA ROBERT S JR	59.38	0.00	0.00	59.38	10.69	0.00	0.00		2020-03-0050109	ADAMUSKA ROBERT S JR	59.38	0.00	0.00	59.38	10.69	0.00	0.00		2020-03-0050109	ADAMUSKA ROBERT S JR	59.38	0.00	0.00	59.38	10.69	0.00	0.00											
2020-03-0050110	ADAMUSKA SCOTT A	598.55	0.00	0.00	598.55	107.74	0.00	0.00		2020-03-0050110	ADAMUSKA SCOTT A	598.55	0.00	0.00	598.55	107.74	0.00	0.00		2020-03-0050110	ADAMUSKA SCOTT A	598.55	0.00	0.00	598.55	107.74	0.00	0.00											
2020-03-0050111	ADAMUSKA ZACHARY P	256.24	0.00	0.00	256.24	46.12	0.00	0.00		2020-03-0050111	ADAMUSKA ZACHARY P	256.24	0.00	0.00	256.24	46.12	0.00	0.00		2020-03-0050111	ADAMUSKA ZACHARY P	256.24	0.00	0.00	256.24	46.12	0.00	0.00											
2020-03-0050147	ALEXANDER ROSE M	60.63	0.00	0.00	60.63	10.91	0.00	0.00		2020-03-0050147	ALEXANDER ROSE M	60.63	0.00	0.00	60.63	10.91	0.00	0.00		2020-03-0050147	ALEXANDER ROSE M	60.63	0.00	0.00	60.63	10.91	0.00	0.00											
2020-03-0050154	ALIMANDI KAVIA M	48.40	0.00	0.00	48.40	8.71	0.00	0.00		2020-03-0050154	ALIMANDI KAVIA M	48.40	0.00	0.00	48.40	8.71	0.00	0.00		2020-03-0050154	ALIMANDI KAVIA M	48.40	0.00	0.00	48.40	8.71	0.00	0.00											
2020-03-0050174	ALMESHREFAWI ADAM R	182.63	0.00	0.00	182.63	32.87	0.00	0.00		2020-03-0050174	ALMESHREFAWI ADAM R	182.63	0.00	0.00	182.63	32.87	0.00	0.00		2020-03-0050174	ALMESHREFAWI ADAM R	182.63	0.00	0.00	182.63	32.87	0.00	0.00											
2020-03-0050206	ANDERSON JENNIFER A	36.43	0.00	0.00	36.43	6.56	0.00	0.00		2020-03-0050206	ANDERSON JENNIFER A	36.43	0.00	0.00	36.43	6.56	0.00	0.00		2020-03-0050206	ANDERSON JENNIFER A	36.43	0.00	0.00	36.43	6.56	0.00	0.00											
2020-03-0050207	ANDERSON JENNIFER A	185.63	0.00	0.00	185.63	33.41	0.00	0.00		2020-03-0050207	ANDERSON JENNIFER A	185.63	0.00	0.00	185.63	33.41	0.00	0.00		2020-03-0050207	ANDERSON JENNIFER A	185.63	0.00	0.00	185.63	33.41	0.00	0.00											
2020-03-0050208	ANDERSON JOANNA M	150.20	0.00	0.00	150.20	27.04	0.00	0.00		2020-03-0050208	ANDERSON JOANNA M	150.20	0.00	0.00	150.20	27.04	0.00	0.00		2020-03-0050208	ANDERSON JOANNA M	150.20	0.00	0.00	150.20	27.04	0.00	0.00											
2020-03-0050210	ANDERSON JOANNA M	67.37	0.00	0.00	67.37	12.13	0.00	0.00		2020-03-0050210	ANDERSON JOANNA M	67.37	0.00	0.00	67.37	12.13	0.00	0.00		2020-03-0050210	ANDERSON JOANNA M	67.37	0.00	0.00	67.37	12.13	0.00	0.00											
2020-03-0050224	ANDERSON TY D	374.75	0.00	0.00	374.75	67.46	0.00	0.00		2020-03-0050224	ANDERSON TY D	374.75	0.00	0.00	374.75	67.46	0.00	0.00		2020-03-0050224	ANDERSON TY D	374.75	0.00	0.00	374.75	67.46	0.00	0.00											
2020-03-0050231	ANDREWS KYLE L	76.35	0.00	0.00	76.35	13.74	0.00	0.00		2020-03-0050231	ANDREWS KYLE L	76.35	0.00	0.00	76.35	13.74	0.00	0.00		2020-03-0050231	ANDREWS KYLE L	76.35	0.00	0.00	76.35	13.74	0.00	0.00											
2020-03-0050235	ANGELL JOYCE M	66.37	0.00	0.00	66.37	11.95	0.00	0.00		2020-03-0050235	ANGELL JOYCE M	66.37	0.00	0.00	66.37	11.95	0.00	0.00		2020-03-0050235	ANGELL JOYCE M	66.37	0.00	0.00	66.37	11.95	0.00	0.00											
2020-03-0050236	ANGELL JOYCE M	67.37	0.00	0.00	67.37	12.13	0.00	0.00		2020-03-0050236	ANGELL JOYCE M	67.37	0.00	0.00	67.37	12.13	0.00	0.00		2020-03-0050236	ANGELL JOYCE M	67.37	0.00	0.00	67.37	12.13	0.00	0.00											
2020-03-0050278	APUZZO NICHOLAS A	45.41	0.00	0.00	45.41	8.17	0.00	0.00		2020-03-0050278	APUZZO NICHOLAS A	45.41	0.00	0.00	45.41	8.17	0.00	0.00		2020-03-0050278	APUZZO NICHOLAS A	45.41	0.00	0.00	45.41	8.17	0.00	0.00											
2020-03-0050307	ARSENALUT JAMES A	12.48	0.00	0.00	12.48	2.25	0.00	0.00		2020-03-0050307	ARSENALUT JAMES A	12.48	0.00	0.00	12.48	2.25	0.00	0.00		2020-03-0050307	ARSENALUT JAMES A	12.48	0.00	0.00	12.48	2.25	0.00	0.00											
2020-03-0050308	ARSENALUT JAMES A	284.68	0.00	0.00	284.68	51.24	0.00	0.00		2020-03-0050308	ARSENALUT JAMES A	284.68	0.00	0.00	284.68	51.24	0.00	0.00		2020-03-0050308	ARSENALUT JAMES A	284.68	0.00	0.00	284.68	51.24	0.00	0.00											
2020-03-0050309	ARSENALUT JAMES A	112.28	0.00	0.00	112.28	20.21	0.00	0.00		2020-03-0050309	ARSENALUT JAMES A	112.28	0.00	0.00	112.28	20.21	0.00	0.00		2020-03-0050309	ARSENALUT JAMES A	112.28	0.00	0.00	112.28	20.21	0.00	0.00											
2020-03-0050310	ARSENALUT JAMES A	17.96	0.00	0.00	17.96	3.23	0.00	0.00		2020-03-0050310	ARSENALUT JAMES A	17.96	0.00	0.00	17.96	3.23	0.00	0.00		2020-03-0050310	ARSENALUT JAMES A	17.96	0.00	0.00	17.96	3.23	0.00	0.00											
2020-03-0050311	ARSENALUT JAMES A	102.30	0.00	0.00	102.30	18.41	0.00	0.00		2020-03-0050311	ARSENALUT JAMES A	102.30	0.00	0.00	102.30	18.41	0.00	0.00		2020-03-0050311	ARSENALUT JAMES A	102.30	0.00	0.00	102.30	18.41	0.00	0.00											
2020-03-0050312	ARSENALUT JAMES A	38.42	0.00	0.00	38.42	6.92	0.00	0.00		2020-03-0050312	ARSENALUT JAMES A	38.42	0.00	0.00	38.42	6.92	0.00	0.00		2020-03-0050312	ARSENALUT JAMES A	38.42	0.00	0.00	38.42	6.92	0.00	0.00											
2020-03-0050411	BAER JAMIE L	210.83	0.00	0.00	210.83	37.95	0.00	0.00		2020-03-0050411	BAER JAMIE L	210.83	0.00	0.00	210.83	37.95	0.00	0.00		2020-03-0050411	BAER JAMIE L	210.83	0.00	0.00	210.83	37.95	0.00	0.00											
2020-03-0050425	BAKER JOANNE C	353.29	0.00	0.00	353.29	63.59	0.00	0.00		2020-03-0050425	BAKER JOANNE C	353.29	0.00	0.00	353.29	63.59	0.00	0.00		2020-03-0050425	BAKER JOANNE C	353.29	0.00	0.00	353.29	63.59	0.00	0.00											
2020-03-0050427	BAKER MARY	253.24	0.00	0.00	253.24	45.58	0.00	0.00		2020-03-0050427	BAKER MARY	253.24	0.00	0.00	253.24	45.58	0.00	0.00		2020-03-0050427	BAKER MARY	253.24	0.00	0.00	253.24	45.58	0.00	0.00											
2020-03-0050428	BAKER MARYJEAN	67.37	0.00	0.00	67.37	12.13	0.00	0.00		2020-03-0050428	BAKER MARYJEAN	67.37	0.00	0.00	67.37	12.13	0.00	0.00		2020-03-0050428	BAKER MARYJEAN	67.37	0.00	0.00	67.37	12.13	0.00	0.00											
2020-03-0050465	BARBOUR RUSSELL W	9.23	0.00	0.00	9.23	2.00	0.00	0.00		2020-03-0050465	BARBOUR RUSSELL W	9.23	0.00	0.00	9.23	2.00	0.00	0.00		2020-03-0050465	BARBOUR RUSSELL W	9.23	0.00	0.00	9.23	2.00	0.00	0.00											
2020-03-0050466																																							

Delinquent Report

TOWN OF THOMPSON As Of Date 06/15/2022 Cash Type : TOWN

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Bill #	S-D Name	TOT Tax	TOT Adj	TOT Paid	Tax Due	INT Due	Lien Due	Fee Due	Bint Due	Total Due
2020-03-0050653	BEAUVAIS JACKIE L	357.28	0.00	0.00	357.28	64.31	0.00	0.00	0.00	421.59
2020-03-0050656	BECKER DEBBIE L	83.83	0.00	0.00	83.83	15.09	0.00	0.00	0.00	98.92
2020-03-0050659	BECKER KRISTOPHER W	290.92	0.00	0.00	290.92	52.37	0.00	0.00	0.00	343.29
2020-03-0050671	BELANGER MICHELLE	204.84	0.00	0.00	204.84	36.87	0.00	0.00	0.00	241.71
2020-03-0050736	BENOIT DAVID M	10.48	0.00	0.00	10.48	2.00	0.00	0.00	0.00	12.48
2020-03-0050737	BENOIT DAVID M	270.71	0.00	0.00	270.71	48.73	0.00	0.00	0.00	319.44
2020-03-0050738	BENOIT DAVID M	577.09	0.00	0.00	577.09	103.88	0.00	0.00	0.00	680.97
2020-03-0050755	BENOIT RONALD R	80.34	0.00	0.00	80.34	14.46	0.00	0.00	0.00	94.80
2020-03-0050769	BERARD RONALD J	193.86	0.00	0.00	193.86	34.89	0.00	0.00	0.00	228.75
2020-03-0050771	BERARD RONALD J	551.40	0.00	0.00	551.40	99.25	0.00	0.00	0.00	650.65
2020-03-0050817	BERRY DAVID B	284.68	0.00	0.00	284.68	51.24	0.00	0.00	0.00	335.92
2020-03-0050818	BERRY DAVID B	465.57	0.00	0.00	465.57	83.80	0.00	0.00	0.00	549.37
2020-03-0050841	BERRY DOROTHY M	44.66	0.00	0.00	44.66	8.04	0.00	0.00	0.00	52.70
2020-03-0050842	BERTRAND RUSSELL D	47.65	0.00	0.00	47.65	8.58	0.00	0.00	0.00	56.23
2020-03-0050844	BERTRAND RUSSELL D	654.94	0.00	0.00	654.94	117.89	0.00	0.00	0.00	772.83
2020-03-0050853	BERUBE HEATHER A	87.82	0.00	0.00	87.82	15.81	0.00	0.00	0.00	103.63
2020-03-0050857	BERUBE KATIE M	71.61	0.00	0.00	71.61	12.89	0.00	0.00	0.00	84.50
2020-03-0050875	BESHAU JASON M	203.59	0.00	0.00	203.59	36.65	0.00	0.00	0.00	240.24
2020-03-0050905	BILLINGS CATHY L	190.87	0.00	0.00	190.87	34.36	0.00	0.00	0.00	225.23
2020-03-0050906	BILLINGS CATHY L	362.02	0.00	0.00	362.02	65.16	0.00	0.00	0.00	427.18
2020-03-0050965	BLAIS MICHAEL E	319.61	0.00	0.00	319.61	57.53	0.00	0.00	0.00	377.14
2020-03-0051012	BLOOD JONATHAN M	128.74	0.00	0.00	128.74	23.17	0.00	0.00	0.00	151.91
2020-03-0051070	BOND ZACHARY J	96.06	0.00	0.00	96.06	17.29	0.00	0.00	0.00	113.35
2020-03-0051126	BORSKI JAMES	60.63	0.00	0.00	60.63	10.91	0.00	0.00	0.00	71.54
2020-03-0051149	BOUCHARD ALICE M	118.26	0.00	0.00	118.26	21.29	0.00	0.00	0.00	139.55
2020-03-0051150	BOUCHER ADAM B	207.09	0.00	0.00	207.09	37.28	0.00	0.00	0.00	244.37
2020-03-0051174	BOUCHER SHANNA L	178.14	0.00	0.00	178.14	32.07	0.00	0.00	0.00	210.21
2020-03-0051182	BOURBEAU MATTHEW R	55.39	0.00	0.00	55.39	9.97	0.00	0.00	0.00	65.36
2020-03-0051183	BOURBEAU MATTHEW R	100.55	0.00	0.00	100.55	18.10	0.00	0.00	0.00	118.65
2020-03-0051184	BOURBEAU ROLAND A JR	72.85	0.00	0.00	72.85	13.11	0.00	0.00	0.00	85.96
2020-03-0051185	BOURBEAU ROLAND A JR	299.40	0.00	0.00	299.40	53.89	0.00	0.00	0.00	353.29
2020-03-0051186	BOURBEAU ROLAND A JR	104.29	0.00	0.00	104.29	18.77	0.00	0.00	0.00	123.06
2020-03-0051188	BOURBEAU ROLAND A JR	126.75	0.00	0.00	126.75	22.82	0.00	0.00	0.00	149.57
2020-03-0051205	BOURDIA EDWARD J 3RD	53.59	0.00	0.00	53.59	9.65	0.00	0.00	0.00	63.24
2020-03-0051206	BOURGOIS SCOTT A	182.63	0.00	0.00	182.63	32.87	0.00	0.00	0.00	215.50
2020-03-0051221	BOWEN THOMAS H	107.04	0.00	0.00	107.04	19.27	0.00	0.00	0.00	126.31
2020-03-0051261	BRETTON RICHARD D JR	549.40	0.00	0.00	549.40	98.89	0.00	0.00	0.00	648.29
2020-03-0051276	BRIGHAM SHAUNE M	204.84	0.00	0.00	204.84	36.87	0.00	0.00	0.00	241.71
2020-03-0051280	BRINSON LASSANDRA Y	580.84	0.00	0.00	580.84	104.55	0.00	0.00	0.00	685.39
2020-03-0051281	BRINSON SHERI W	192.12	0.00	0.00	192.12	34.58	0.00	0.00	0.00	226.70
2020-03-0051312	BRODEUR MITCHELL M	542.66	0.00	0.00	542.66	97.68	0.00	0.00	0.00	640.34
2020-03-0051353	BROWN HEATHER M	311.38	0.00	0.00	311.38	56.05	0.00	0.00	0.00	367.43
2020-03-0051360	BROWN KATHALINE A	210.58	0.00	0.00	210.58	37.90	0.00	0.00	0.00	248.48
2020-03-0051362	BROWN KRISTIN A	79.09	0.00	0.00	79.09	14.24	0.00	0.00	0.00	93.33
2020-03-0051369	BROWN ROBERT C	500.75	0.00	0.00	500.75	90.14	0.00	0.00	0.00	590.89
2020-03-0051414	BUKOWSKI AMBER S	278.19	0.00	0.00	278.19	50.07	0.00	0.00	0.00	328.26
2020-03-0051415	BUKOWSKI AMBER S	76.85	0.00	0.00	76.85	13.83	0.00	0.00	0.00	90.68
2020-03-0051432	BURELLE THOMAS A	227.05	0.00	0.00	227.05	40.87	0.00	0.00	0.00	267.92
2020-03-0051447	BURN JOSEPH E	500.75	0.00	0.00	500.75	90.14	0.00	0.00	0.00	590.89
2020-03-0051449	BURNS AARON B	481.29	0.00	0.00	481.29	86.63	0.00	0.00	0.00	567.92
2020-03-0051488	BUTLER ANTHONY D	127.49	0.00	0.00	127.49	22.95	0.00	0.00	0.00	150.44
2020-03-0051489	BUTLER ANTHONY D	232.28	0.00	0.00	232.28	41.81	0.00	0.00	0.00	274.09
2020-03-0051515	CACAN JACQUELINE E	243.76	0.00	0.00	243.76	43.88	0.00	0.00	0.00	287.64
2020-03-0051517	CACIAPOUTI BRENDA M	441.62	0.00	0.00	441.62	79.49	0.00	0.00	0.00	521.11
2020-03-0051521	CAJNS BRYANNA L	264.72	0.00	0.00	264.72	47.65	0.00	0.00	0.00	312.37
2020-03-0051523	CAMPBELL TODD C	228.04	0.00	0.00	228.04	41.05	0.00	0.00	0.00	269.09
2020-03-0051533	CANTY ASHLEY L	335.83	0.00	0.00	335.83	60.45	0.00	0.00	0.00	396.28
2020-03-0051546	CANTY PHILIP R	94.31	0.00	0.00	94.31	16.98	0.00	0.00	0.00	111.29
2020-03-0051547	CARLEYTE JENNIFER M	66.87	0.00	0.00	66.87	12.04	0.00	0.00	0.00	78.91
2020-03-0051554	CAREY KRISTEN A	654.44	0.00	0.00	654.44	117.80	0.00	0.00	0.00	772.24
2020-03-0051597	CAREVALE TONI M	42.42	0.00	0.00	42.42	7.64	0.00	0.00	0.00	50.06
2020-03-0051604	CARPENTER CHRISTOPHER C	199.35	0.00	0.00	199.35	35.88	0.00	0.00	0.00	235.23
2020-03-0051606	CARPENTER JOHN W	58.63	0.00	0.00	58.63	10.55	0.00	0.00	0.00	69.18
2020-03-0051607	CARPENTER JOHN W	76.10	0.00	0.00	76.10	13.70	0.00	0.00	0.00	89.80

Bill #	S-D Name	TOT Tax	TOT Adj	TOT Paid	Tax Due	INT Due	Lien Due	Fee Due	Bint Due	Total Due
2020-03-0051626	CARROLL MICHAEL J	153.19	0.00	0.00	153.19	27.57	0.00	0.00	0.00	180.76
2020-03-0051653	CASHMAN LAURIE J	424.90	0.00	0.00	424.90	76.48	0.00	0.00	0.00	501.38
2020-03-0051656	CASTANO ANTHONY J	83.08	0.00	0.00	83.08	14.95	0.00	0.00	0.00	98.03
2020-03-0051657	CASTANO ANTHONY J	182.63	0.00	0.00	182.63	32.87	0.00	0.00	0.00	215.50
2020-03-0051658	CASTANO ANTHONY J	72.85	0.00	0.00	72.85	13.11	0.00	0.00	0.00	85.96
2020-03-0051659	CASTANO STARLETTE A	279.94	0.00	0.00	279.94	50.39	0.00	0.00	0.00	330.33
2020-03-0051718	CELLUCCI DESTINEE S	231.79	0.00	0.00	231.79	41.72	0.00	0.00	0.00	273.51
2020-03-0051727	CHALLINOR DAVID J	9.98	0.00	225.30	9.98	0.90	0.00	0.00	0.00	10.88
2020-03-0051756	CHAPPE HOWARD D	76.35	0.00	0.00	76.35	13.74	0.00	0.00	0.00	90.09
2020-03-0051777	CHARBONNEAU JOSHUA D	116.52	0.00	0.00	116.52	20.97	0.00	0.00	0.00	137.49
2020-03-0051977	COLLETTE CHAD A	57.63	0.00	0.00	57.63	10.37	0.00	0.00	0.00	68.00
2020-03-0052031	CONNOLLY THOMAS	70.36	0.00	0.00	70.36	12.66	0.00	0.00	0.00	83.02
2020-03-0052032	CONNOLLY THOMAS	89.07	0.00	0.00	89.07	16.03	0.00	0.00	0.00	105.10
2020-03-0052034	CONNOR MICHAEL E JR	43.66	0.00	0.00	43.66	7.86	0.00	0.00	0.00	51.52
2020-03-0052041	CONSOLIE TARA M	357.28	0.00	0.00	357.28	64.31	0.00	0.00	0.00	421.59
2020-03-0052052	COOPER CHRISTINE M	147.21	0.00	0.00	147.21	26.50	0.00	0.00	0.00	173.71
2020-03-0052053	COOPER CHRISTINE M	12.48	0.00	0.00	12.48	2.25	0.00	0.00	0.00	14.73
2020-03-0052054	COOPER CHRISTINE M	55.89	0.00	0.00	55.89	10.06	0.00	0.00	0.00	65.95
2020-03-0052055	COOPER CHRISTINE M	127.49	0.00	0.00	127.49	22.95	0.00	0.00	0.00	150.44
2020-03-0052074	CORRIEVEAU JEFFREY M	12.48	0.00	0.00	12.48	2.25	0.00	0.00	0.00	14.73
2020-03-0052086	COSMAN KAITLIN M	46.28	0.00	0.00	46.28	8.33	0.00	0.00	0.00	54.61
2020-03-0052101	COTE-GROH CHRISTINE	127.00	0.00	0.00	127.00	22.86	0.00	0.00	0.00	149.86
2020-03-0052134	COURTEMACHE BRANDI L	38.92	0.00	0.00	38.92	7.01	0.00	0.00	0.00	45.93
2020-03-0052156	COWLES MATTHEW M	167.66	0.00	0.00	167.66	30.18	0.00	0.00	0.00	197.84
2020-03-0052169	CROCE IAN M	82.09	0.00	0.00	82.09	14.78	0.00	0.00	0.00	96.87
2020-03-0052201	CURROTTO JAMES P	343.06	0.00	0.00	343.06	61.75	0.00	0.00	0.00	404.81
2020-03-0052202	CURROTTO JAMES P	324.35	0.00	0.00	324.35	58.38	0.00	0.00	0.00	382.73
2020-03-0052203	CURROTTO JAMES P	151.20	0.00	0.00	151.20	27.22	0.00	0.00	0.00	178.42
2020-03-0052206	CURROTTO RIANNA L	213.07	0.00	0.00	213.07	38.35	0.00	0.00	0.00	251.42
2020-03-0052226	CYR ASHLY M	92.56	0.00	0.00	92.56	16.66	0.00	0.00	0.00	109.22
2020-03-0052227	CYR ASHLY M	134.98	0.00	0.00	134.98	24.30	0.00	0.00	0.00	159.28
2020-03-0052259	DALY MICHAEL F	373.00	0.00	0.00	373.00	67.14	0.00	0.00	0.00	440.14
2020-03-0052261	DANASO MICHAEL J	104.29	0.00	0.00	104.29	18.77	0.00	0.00	0.00	123.06
2020-03-0052275	DANIELSON HALIE E	43.91	0.00	0.00	43.91	7.90	0.00	0.00	0.00	51.81
2020-03-0052276	DANIELSON HALIE E	22.70	0.00	0.00	22.70	4.09	0.00	0.00	0.00	26.79
2020-03-0052277	DANIELSON HALIE E	119.76	0.00	0.00	119.76	21.56	0.00	0.00	0.00	141.32
2020-03-0052279	DANIELSON LOGAN W	92.56	0.00	0.00	92.56	16.66	0.00	0.00	0.00	109.22
2020-03-0052319	DAUTRICH EVAN J	143.71	0.00	0.00	143.71	25.87	0.00	0.00	0.00	169.58
2020-03-0052320	DAUTRICH EVAN J	431.88	0.00	0.00	431.88	77.74	0.00	0.00	0.00	509.62
2020-03-0052338	DAVIS DARLENE J	67.61	0.00	0.00	67.61	12.17	0.00	0.00	0.00	79.78
2020-03-0052355	DE MORAES FABIANO S	68.11	0.00	0.00	68.11	12.26	0.00	0.00	0.00	80.37
2020-03-0052416	DEJORDY TYLER D	373.00	0.00	0.00	373.00	67.14	0.00	0.00	0.00	440.14
2020-03-0052448	DEMERS DYLAN P	87.33	0.00	0.00	87.33	15.72	0.00	0.00	0.00	103.05
2020-03-0052449	DEMERS DYLAN P	308.38	0.00	0.00	308.38	55.51	0.00	0.00	0.00	363.89
2020-03-0052501	DERVIN CASSEY A	120.51	0.00	0.00	120.51	21.69	0.00	0.00	0.00	142.20
2020-03-0052502	DERY DONNA S	290.92	0.00	0.00	290.92	52.37	0.00	0.00	0.00	343.29
2020-03-0052503	DERY DONNA S	301.65	0.00	0.00	301.65	54.30	0.00	0.00	0.00	355.95
2020-03-0052584	DEVLIN TANYA M	83.33	0.00	0.00	83.33	15.00	0.00	0.00	0.00	98.33
2020-03-0052585	DEVLIN TANYA M	190.87	0.00	0.00	190.87	34.36	0.00	0.00	0.00	225.23
2020-03-0052586	DEVLIN TANYA M	83.33	0.00	0.00	83.33	15.00	0.00	0.00	0.00	98.33
2020-03-0052589	DIAMOND LISA K	329.34	0.00	0.00	329.34	59.28	0.00	0.00	0.00	388.62
2020-03-0052596	DICKIE PAUL R	93.56	0.00	0.00	93.56	16.84	0.00	0.00	0.00	110.40
2020-03-0052625	DIONNE JAMIE A	41.17	0.00	0.00	41.17	7.41	0.00	0.00	0.00	48.58
2020-03-0052627	DIPIETRO KEVIN R	79.09	0.00	0.00	79.09	14.24	0.00	0.00	0.00	93.33
2020-03-0052628	DIPIETRO KEVIN R	96.56	0.00	0.00	96.56	17.38	0.00	0.00	0.00	113.94
2020-03-0052629	DIPIETRO MICHELLE E	82.58	0.00	0.00	82.58	14.86	0.00	0.00	0.00	97.44
2020-03-0052658	DOMENICONE LAURA J	127.99	0.00	0.00	127.99	23.04	0.00	0.00	0.00	151.03
2020-03-0052659	DONOHUE JAMES M	201.35	0.00	0.00	201.35	36.24	0.00	0.00	0.00	237.59
2020-03-0052691	DOUCETTE TRACY A	130.99	0.00	0.00	130.99	23.58	0.00	0.00	0.00	154.57
2020-03-0052692	DOUCETTE TRACY A	99.05	0.00	0.00	99.05	17.83	0.00	0.00	0.00	116.88
2020-03-0052718	DUBOIS HEATHER L	379.99	0.00	90.80	289.19	26.03	0.00	0.00	0.00	315.22
2020-03-0052751	DUBOIS DANIEL R	80.34	0.00	0.00	80.34	14.46	0.00	0.00	0.00	94.80
2020-03-0052773	DUMAS SHARON M	143.71	0.00	0.00	143.71	25.87	0.00	0.00	0.00	169.58
2020-03-0052877	DUVAL ANNMARIE J	250.75	0.00	0.00	250.75	45.14	0.00	0.00	0.00	295.89

Bill #	S-D	Name	TOT Tax	TOT Adj	TOT Paid	Tax Due	INT Due	Lien Due	Fee Due	Bint Due	Total Due
2020-03-0052880		DIVALL JAMES M	521.46	0.00	0.00	521.46	93.86	0.00	0.00	0.00	615.32
2020-03-0052920		ECC CHIMNEY SERVICE LLC	441.37	0.00	0.00	441.37	79.45	0.00	0.00	0.00	520.82
2020-03-0052921		ECC CHIMNEY SERVICE LLC	441.37	0.00	0.00	441.37	79.45	0.00	0.00	0.00	520.82
2020-03-0052922		ECC CHIMNEY SERVICE LLC	149.20	0.00	0.00	149.20	26.86	0.00	0.00	0.00	176.06
2020-03-0052927		EDGERTON CARLY M	130.99	0.00	0.00	130.99	23.58	0.00	0.00	0.00	154.57
2020-03-0052939		EKLUND JOHN W	61.13	0.00	0.00	61.13	11.00	0.00	0.00	0.00	72.13
2020-03-0052940		EKLUND SUSAN R	104.29	0.00	0.00	104.29	18.77	0.00	0.00	0.00	123.06
2020-03-0052941		EKLUND SUSAN R	187.37	0.00	0.00	187.37	33.73	0.00	0.00	0.00	221.10
2020-03-0052951		ELLIOTT ALEXANDER A	677.64	0.00	0.00	677.64	121.98	0.00	0.00	0.00	799.62
2020-03-0052956		ELLIOTT CHRISTIAN A	89.57	0.00	0.00	89.57	16.12	0.00	0.00	0.00	105.69
2020-03-0052960		ELLIOTT NICHOLAS R	76.85	0.00	0.00	76.85	13.83	0.00	0.00	0.00	90.68
2020-03-0052970		EMBAIR JEFFREY A	95.31	0.00	0.00	95.31	17.16	0.00	0.00	0.00	112.47
2020-03-0052992		ERKINE TINA M	65.87	0.00	0.00	65.87	11.86	0.00	0.00	0.00	77.73
2020-03-0053002		ETCHEVERRY MONICA L	319.11	0.00	0.00	319.11	57.44	0.00	0.00	0.00	376.55
2020-03-0053014		FAFARD JOHN H	71.11	0.00	0.00	71.11	12.80	0.00	0.00	0.00	83.91
2020-03-0053026		FALCO BRIANNA E	405.19	0.00	0.00	405.19	72.93	0.00	0.00	0.00	478.12
2020-03-0053052		FARROW PATRICIA A	47.65	0.00	0.00	47.65	8.58	0.00	0.00	0.00	56.23
2020-03-0053138		FISK NATHAN G	44.91	0.00	0.00	44.91	8.08	0.00	0.00	0.00	52.99
2020-03-0053146		FITZGERALD CHARLY R	106.04	0.00	0.00	106.04	19.09	0.00	0.00	0.00	125.13
2020-03-0053147		FITZGERALD CHARLY R	410.93	0.00	0.00	410.93	73.97	0.00	0.00	0.00	484.90
2020-03-0053204		FORD BRIANA	72.85	0.00	0.00	72.85	13.11	0.00	0.00	0.00	85.96
2020-03-0053229		FOULAR JEREMY J	51.15	0.00	0.00	51.15	9.21	0.00	0.00	0.00	60.36
2020-03-0053230		FOULAR LAURIE A	71.11	0.00	0.00	71.11	12.80	0.00	0.00	0.00	83.91
2020-03-0053241		FOURNIER TIFFANY M	214.32	0.00	0.00	214.32	38.58	0.00	0.00	0.00	252.90
2020-03-0053259		FRASIER DEBORAH A	131.49	0.00	0.00	131.49	23.67	0.00	0.00	0.00	155.16
2020-03-0053262		FREDERICK MICHAEL L	55.14	0.00	0.00	55.14	9.93	0.00	0.00	0.00	65.07
2020-03-0053294		FULLAM MELISSA A	200.35	0.00	0.00	200.35	36.06	0.00	0.00	0.00	236.41
2020-03-0053295		FULLAM MELISSA A	264.72	0.00	0.00	264.72	38.29	0.00	0.00	0.00	303.01
2020-03-0053316		GABOURY BERNARD J	82.58	0.00	0.00	82.58	14.86	0.00	0.00	0.00	97.44
2020-03-0053335		GADOURY ROBERT D	49.40	0.00	0.00	49.40	8.89	0.00	0.00	0.00	58.29
2020-03-0053354		GAGNON STEVEN J	143.71	0.00	0.00	143.71	25.87	0.00	0.00	0.00	169.58
2020-03-0053355		GAGNON STEVEN J	70.36	0.00	0.00	70.36	12.66	0.00	0.00	0.00	83.02
2020-03-0053371		GARCIA-LABONTE CARLOS F	127.00	0.00	0.00	127.00	22.86	0.00	0.00	0.00	149.86
2020-03-0053402		GATZKE PAUL E	446.36	0.00	0.00	446.36	80.34	0.00	0.00	0.00	526.70
2020-03-0053403		GATZKE TIMOTHY P	75.10	0.00	0.00	75.10	13.52	0.00	0.00	0.00	88.62
2020-03-0053425		GERMANO ANDREW P	200.10	0.00	0.00	200.10	36.02	0.00	0.00	0.00	236.12
2020-03-0053476		GERMANO ANDREW P	85.08	0.00	0.00	85.08	15.31	0.00	0.00	0.00	100.39
2020-03-0053477		GERMANO ANDREW P	101.30	0.00	0.00	101.30	18.23	0.00	0.00	0.00	119.53
2020-03-0053491		GIBBONS JOSEPH V	121.01	0.00	0.00	121.01	21.78	0.00	0.00	0.00	142.79
2020-03-0053536		GILLIGAN SEAN E	62.87	0.00	0.00	62.87	11.32	0.00	0.00	0.00	74.19
2020-03-0053545		GIRARD JOHN J	13.97	0.00	0.00	13.97	2.51	0.00	0.00	0.00	16.48
2020-03-0053546		GIRARD JOHN J	81.84	0.00	0.00	81.84	14.73	0.00	0.00	0.00	96.57
2020-03-0053599		GOMES AMANDA J	90.32	0.00	0.00	90.32	16.26	0.00	0.00	0.00	106.58
2020-03-0053603		GOMES MATTHEW R	228.79	0.00	0.00	228.79	41.18	0.00	0.00	0.00	269.97
2020-03-0053610		GONYNOR COREY S	53.64	0.00	0.00	53.64	9.66	0.00	0.00	0.00	63.30
2020-03-0053612		GONYNOR COREY S	273.45	0.00	0.00	273.45	49.22	0.00	0.00	0.00	322.67
2020-03-0053615		GOODWIN COREY M	647.45	0.00	0.00	647.45	116.54	0.00	0.00	0.00	763.99
2020-03-0053616		GOODWIN COREY M	40.17	0.00	0.00	40.17	7.23	0.00	0.00	0.00	47.40
2020-03-0053617		GOODWIN MELISSA L	724.80	0.00	0.00	724.80	130.46	0.00	0.00	0.00	855.26
2020-03-0053619		GOODWIN MELISSA L	353.29	0.00	0.00	353.29	63.59	0.00	0.00	0.00	416.88
2020-03-0053629		GOSSELIN MARK S JR	141.97	0.00	0.00	141.97	25.55	0.00	0.00	0.00	167.52
2020-03-0053636		GOULD KATIE E	282.18	0.00	0.00	282.18	50.79	0.00	0.00	0.00	332.97
2020-03-0053637		GOULD KATIE E	45.41	0.00	0.00	45.41	8.17	0.00	0.00	0.00	53.58
2020-03-0053639		GOULD RAYMOND L JR	292.16	0.00	0.00	292.16	52.59	0.00	0.00	0.00	344.75
2020-03-0053650		GOYETTE DAVID W	524.45	0.00	0.00	524.45	94.40	0.00	0.00	0.00	618.85
2020-03-0053651		GOYETTE DAVID W	232.28	0.00	0.00	232.28	41.81	0.00	0.00	0.00	274.09
2020-03-0053652		GOYETTE YVONNE P	74.35	0.00	0.00	74.35	13.38	0.00	0.00	0.00	87.73
2020-03-0053669		GRAVEL JASON R	90.32	0.00	0.00	90.32	16.26	0.00	0.00	0.00	106.58
2020-03-0053677		GRAY LISA J	41.17	0.00	0.00	41.17	7.41	0.00	0.00	0.00	48.58
2020-03-0053693		GREENE GARY C	81.34	0.00	0.00	81.34	14.64	0.00	0.00	0.00	95.98
2020-03-0053694		GREENE GARY C	348.80	0.00	0.00	348.80	62.78	0.00	0.00	0.00	411.58
2020-03-0053694		GREENE GARY C	38.67	0.00	0.00	38.67	6.96	0.00	0.00	0.00	45.63

Bill #	S-D Name	TOT Tax	TOT Adj	TOT Paid	Tax Due	INT Due	Lien Due	Fee Due	Bint Due	Total Due
2020-03-0053702	GREENE SHERRY A	79.09	0.00	0.00	79.09	14.24	0.00	0.00	0.00	93.33
2020-03-0053703	GREENE SHERRY A	448.35	0.00	0.00	448.35	80.70	0.00	0.00	0.00	529.05
2020-03-0053715	GREGOIRE-RAMALHO MELANIE	113.02	0.00	0.00	113.02	20.34	0.00	0.00	0.00	133.36
2020-03-0053719	GRENIER DAVID J	169.91	0.00	0.00	169.91	30.58	0.00	0.00	0.00	200.49
2020-03-0053727	GRIDER CORA L	83.33	0.00	0.00	83.33	15.00	0.00	0.00	0.00	98.33
2020-03-0053728	GRIDER CORA L	375.00	0.00	0.00	375.00	67.50	0.00	0.00	0.00	442.50
2020-03-0053736	GRIFFITH-DELLA CHELSEA R	137.97	0.00	0.00	137.97	24.83	0.00	0.00	0.00	162.80
2020-03-0053754	GRONDIEN JEAN E	119.26	0.00	0.00	119.26	21.47	0.00	0.00	0.00	140.73
2020-03-0053762	GUERIN ADRIENNE M	139.22	0.00	0.00	139.22	25.06	0.00	0.00	0.00	164.28
2020-03-0053797	GUTIERREZ RUTH	55.89	0.00	0.00	55.89	10.06	0.00	0.00	0.00	65.95
2020-03-0053853	HALLENE WILLIAM A	73.10	0.00	0.00	73.10	13.16	0.00	0.00	0.00	86.26
2020-03-0053854	HALLENE WILLIAM A JR	16.97	0.00	0.00	16.97	3.05	0.00	0.00	0.00	20.02
2020-03-0053855	HALLENE WILLIAM A JR	244.01	0.00	0.00	244.01	43.92	0.00	0.00	0.00	287.93
2020-03-0053856	HALLENE WILLIAM A JR	44.16	0.00	0.00	44.16	7.95	0.00	0.00	0.00	52.11
2020-03-0053870	HAMMER BRIANNA E	188.62	0.00	0.00	188.62	33.95	0.00	0.00	0.00	222.57
2020-03-0053871	HAMMER DAVID R III	57.14	0.00	0.00	57.14	10.29	0.00	0.00	0.00	67.43
2020-03-0053893	HARKINS STEPHANIE	138.47	0.00	0.00	138.47	24.92	0.00	0.00	0.00	163.39
2020-03-0053894	HARKINS STEPHANIE	186.38	0.00	0.00	186.38	33.55	0.00	0.00	0.00	219.93
2020-03-0053899	HARPER DOUGLAS A	98.80	0.00	0.00	98.80	17.78	0.00	0.00	0.00	116.58
2020-03-0053932	HAYES CHRISTOPHER A	100.80	0.00	0.00	100.80	18.14	0.00	0.00	0.00	118.94
2020-03-0053933	HAYES CHRISTOPHER A	70.36	0.00	0.00	70.36	12.66	0.00	0.00	0.00	83.02
2020-03-0053934	HAYES CHRISTOPHER A	196.86	0.00	0.00	196.86	35.43	0.00	0.00	0.00	232.29
2020-03-0053946	HEATH JASON S	55.89	0.00	0.00	55.89	10.06	0.00	0.00	0.00	65.95
2020-03-0053954	HEBERT ERIN M	102.30	0.00	0.00	102.30	18.41	0.00	0.00	0.00	120.71
2020-03-0053955	HEBERT ERIN M	97.06	0.00	0.00	97.06	17.47	0.00	0.00	0.00	114.53
2020-03-0053972	HENDRICKSON ASHLEY C	474.55	0.00	0.00	474.55	85.41	0.00	0.00	0.00	559.96
2020-03-0053994	HERRICK MARK E	157.68	0.00	0.00	157.68	28.38	0.00	0.00	0.00	186.06
2020-03-0053995	HERRICK MARK E	39.67	0.00	0.00	39.67	7.14	0.00	0.00	0.00	46.81
2020-03-0054007	HETU DAVID R JR	94.81	0.00	0.00	94.81	17.07	0.00	0.00	0.00	111.88
2020-03-0054032	HILL CARRIE L	306.89	0.00	0.00	306.89	55.24	0.00	0.00	0.00	362.13
2020-03-0054035	HILL JORDAN A	329.34	0.00	0.00	329.34	44.91	0.00	0.00	0.00	374.25
2020-03-0054049	HINGLEY CATHEEN E	236.50	0.00	0.00	236.50	24.33	0.00	0.00	0.00	260.83
2020-03-0054254	HUSTUS BRAD T	432.38	0.00	0.00	432.38	77.83	0.00	0.00	0.00	510.21
2020-03-0054312	INCADELLA CHRISTIAN A	12.48	0.00	0.00	12.48	2.25	0.00	0.00	0.00	14.73
2020-03-0054313	INCADELLA CHRISTIAN A	183.88	0.00	0.00	183.88	33.10	0.00	0.00	0.00	216.98
2020-03-0054330	J J STRUCTURAL LLC	312.62	0.00	0.00	312.62	56.27	0.00	0.00	0.00	368.89
2020-03-0054339	JEFFREY ELAINE N	239.77	0.00	0.00	239.77	43.16	0.00	0.00	0.00	282.93
2020-03-0054431	JOHNSON BENJAMIN C	86.83	0.00	0.00	86.83	15.63	0.00	0.00	0.00	102.46
2020-03-0054443	JOHNSON CHERYL A	327.59	0.00	0.00	327.59	58.97	0.00	0.00	0.00	386.56
2020-03-0054466	JOHNSON HENRY P 4TH	119.26	0.00	0.00	119.26	21.47	0.00	0.00	0.00	140.73
2020-03-0054521	JOSLIN HARVEY F	119.01	0.00	0.00	119.01	21.42	0.00	0.00	0.00	140.43
2020-03-0054522	JOSLIN HARVEY F	132.24	0.00	0.00	132.24	23.80	0.00	0.00	0.00	156.04
2020-03-0054526	JOURDAN JAMES P	112.03	0.00	0.00	112.03	20.17	0.00	0.00	0.00	132.20
2020-03-0054527	JOURDAN JAMES P	135.48	0.00	0.00	135.48	24.39	0.00	0.00	0.00	159.87
2020-03-0054585	KAPAS FRANCIS J	107.78	0.00	0.00	107.78	19.40	0.00	0.00	0.00	127.18
2020-03-0054602	KEELEY CAROLYN J	107.78	0.00	0.00	107.78	19.40	0.00	0.00	0.00	127.18
2020-03-0054603	KEELEY CAROLYN J	123.25	0.00	0.00	123.25	22.19	0.00	0.00	0.00	145.44
2020-03-0054631	KELLY TRACY J	181.14	0.00	0.00	181.14	32.61	0.00	0.00	0.00	213.75
2020-03-0054665	KEROUACK GERALD E	130.99	0.00	0.00	130.99	23.58	0.00	0.00	0.00	154.57
2020-03-0054723	KING RICHARD E 4TH	702.09	0.00	0.00	702.09	126.38	0.00	0.00	0.00	828.47
2020-03-0054738	KIRKLAND ALEXANDRA J	230.54	0.00	0.00	230.54	41.50	0.00	0.00	0.00	272.04
2020-03-0054766	KLEIN ASHLEY N	295.16	0.00	0.00	295.16	53.13	0.00	0.00	0.00	348.29
2020-03-0054768	KLINE AMY E	322.60	0.00	0.00	322.60	58.07	0.00	0.00	0.00	380.67
2020-03-0054823	KOZIAK DEREK A	275.45	0.00	0.00	275.45	49.58	0.00	0.00	0.00	325.03
2020-03-0054850	KRASINSKI VANESSA C	294.66	0.00	0.00	294.66	53.04	0.00	0.00	0.00	347.70
2020-03-0054867	KRASINSKI VANESSA C	30.94	0.00	0.00	30.94	5.57	0.00	0.00	0.00	36.51
2020-03-0054868	KUBE DANIELLE M	90.32	0.00	0.00	90.32	16.26	0.00	0.00	0.00	106.58
2020-03-0054909	KUBONTA CHRISTINE L	611.28	0.00	0.00	611.28	110.03	0.00	0.00	0.00	721.31
2020-03-0054981	LARONTE JASON P	80.59	0.00	0.00	80.59	14.51	0.00	0.00	0.00	95.10
2020-03-0054986	LARONTE JASON P	308.63	0.00	0.00	308.63	55.55	0.00	0.00	0.00	364.18
2020-03-0054987	LARONTE JASON P	190.37	0.00	0.00	190.37	34.27	0.00	0.00	0.00	224.64
2020-03-0055005	LACASSE GAYLE	62.36	0.00	0.00	62.36	11.23	0.00	0.00	0.00	73.61
2020-03-0055015	LACHANCE PEBBLES M	344.56	0.00	0.00	344.56	62.02	0.00	0.00	0.00	406.58
2020-03-0055016	LACHANCE PEBBLES M	344.56	0.00	0.00	344.56	62.02	0.00	0.00	0.00	406.58

Delinquent Report

Conditions : Year 2005 To 2020 Dist To Order By Bill Number Include Susp : No Suspense Recap by Bank : No Recap by District No Tax/Def All

Bill #	S-D Name	TOT Tax	TOT Adj	TOT Paid	Tax Due	INT Due	Lien Due	Fee Due	Bint Due	Total Due
2020-03-0055150	LAMBERT JENNIFER R	261.23	0.00	0.00	261.23	47.02	0.00	0.00	0.00	308.25
2020-03-0055156	LAMEY MATHEW A	260.23	0.00	0.00	260.23	46.84	0.00	0.00	0.00	307.07
2020-03-0055157	LAMEY MATHEW A	282.43	0.00	0.00	282.43	50.84	0.00	0.00	0.00	333.27
2020-03-0055166	LAMOTHE JENNA M	315.37	0.00	0.00	315.37	56.77	0.00	0.00	0.00	372.14
2020-03-0055181	LANASA MYA R	186.38	0.00	0.00	186.38	33.55	0.00	0.00	0.00	219.93
2020-03-0055182	LANASA MYA R	459.33	0.00	0.00	459.33	82.68	0.00	0.00	0.00	542.01
2020-03-0055220	LANGLEY DREW H	282.43	0.00	0.00	282.43	50.84	0.00	0.00	0.00	333.27
2020-03-0055221	LANGLEY STEPHANIE A	460.58	0.00	0.00	460.58	82.90	0.00	0.00	0.00	543.48
2020-03-0055235	LAPALME JAKOB R	39.67	0.00	0.00	39.67	7.14	0.00	0.00	0.00	46.81
2020-03-0055236	LAPALME JUSTIN R	501.25	0.00	0.00	501.25	90.23	0.00	0.00	0.00	591.48
2020-03-0055241	LAPARUE DEANE H	497.00	0.00	0.00	497.00	89.46	0.00	0.00	0.00	586.46
2020-03-0055262	LAPORTE JAMES H	326.60	0.00	0.00	326.60	58.79	0.00	0.00	0.00	385.39
2020-03-0055263	LAPORTE JAMES H	214.32	0.00	0.00	214.32	38.58	0.00	0.00	0.00	252.90
2020-03-0055272	LAPORTE JENNIFER L	86.83	0.00	0.00	86.83	15.63	0.00	0.00	0.00	102.46
2020-03-0055283	LARIVIERE JENNIFER E	448.35	0.00	0.00	448.35	60.70	0.00	0.00	0.00	529.05
2020-03-0055339	LARSON TIMOTHY D	48.90	0.00	0.00	48.90	8.80	0.00	0.00	0.00	57.70
2020-03-0055374	LAVALLEE SCOTT W	67.37	0.00	0.00	67.37	12.13	0.00	0.00	0.00	79.50
2020-03-0055404	LEASE PLAN USA LT STATUTO	298.15	0.00	0.00	298.15	53.67	0.00	0.00	0.00	351.82
2020-03-0055419	LEBLANC AMANDA L	60.63	0.00	0.00	60.63	10.91	0.00	0.00	0.00	71.54
2020-03-0055459	LECHERT KENNETH E	77.35	0.00	0.00	77.35	13.92	0.00	0.00	0.00	91.27
2020-03-0055468	LECLERC WOLFGANG	172.90	0.00	0.00	172.90	21.12	0.00	0.00	0.00	204.02
2020-03-0055479	LEFIER CRAIG M	87.82	0.00	0.00	87.82	15.81	0.00	0.00	0.00	103.63
2020-03-0055483	LEHRER JESSICA B	46.41	0.00	0.00	46.41	8.35	0.00	0.00	0.00	54.76
2020-03-0055498	LENAVY KENNETH A	91.32	0.00	0.00	91.32	16.44	0.00	0.00	0.00	107.76
2020-03-0055499	LENAVY KENNETH A	108.78	0.00	0.00	108.78	19.58	0.00	0.00	0.00	128.36
2020-03-0055539	LEPINE DANIEL J	132.73	0.00	0.00	132.73	23.89	0.00	0.00	0.00	156.62
2020-03-0055563	LINKKILA ANTHONY R JR	57.63	0.00	0.00	57.63	10.37	0.00	0.00	0.00	68.00
2020-03-0055564	LINKKILA ANTHONY R JR	63.37	0.00	0.00	63.37	11.41	0.00	0.00	0.00	74.78
2020-03-0055568	LIVINGSTONE COURTNEY A	312.62	0.00	0.00	312.62	56.27	0.00	0.00	0.00	368.89
2020-03-0055659	LUCIANO CECILIA C	185.63	0.00	0.00	185.63	33.41	0.00	0.00	0.00	219.04
2020-03-0055700	LUCIANO CECILIA C	218.31	0.00	0.00	218.31	39.30	0.00	0.00	0.00	257.61
2020-03-0055710	LUSIGNAN JAY L	273.70	0.00	0.00	273.70	49.27	0.00	0.00	0.00	322.97
2020-03-0055711	LUSIGNAN JAY L	432.38	0.00	0.00	432.38	77.83	0.00	0.00	0.00	510.21
2020-03-0055716	LYNCH ASHLEY K	200.85	0.00	0.00	200.85	36.15	0.00	0.00	0.00	237.00
2020-03-0055748	MACKAY PETER C	158.93	0.00	0.00	158.93	28.61	0.00	0.00	0.00	187.54
2020-03-0055749	MACKAY PETER C	224.55	0.00	0.00	224.55	40.42	0.00	0.00	0.00	264.97
2020-03-0055750	MACKAY PETER C	70.86	0.00	0.00	70.86	12.75	0.00	0.00	0.00	83.61
2020-03-0055758	MANCA HANNAH R	330.59	0.00	0.00	330.59	59.51	0.00	0.00	0.00	390.10
2020-03-0055866	MARQUETTE PAMELA L	59.88	0.00	0.00	59.88	10.78	0.00	0.00	0.00	70.66
2020-03-0055887	MARQUIS BRIANNA L	205.34	0.00	0.00	205.34	36.96	0.00	0.00	0.00	242.30
2020-03-0055889	MARQUIS LISA S	320.86	0.00	0.00	320.86	57.75	0.00	0.00	0.00	378.61
2020-03-0055930	MARRIER NICOLE A	119.26	0.00	0.00	119.26	21.47	0.00	0.00	0.00	140.73
2020-03-0055936	MARTINIK DOREEN L	49.40	0.00	0.00	49.40	8.89	0.00	0.00	0.00	58.29
2020-03-0055939	MASIELLO RALPH P	170.66	0.00	0.00	170.66	30.72	0.00	0.00	0.00	201.38
2020-03-0055958	MATTHEWS ASHLEE C	188.62	0.00	0.00	188.62	33.95	0.00	0.00	0.00	222.57
2020-03-0055959	MATTHEWS ASHLEE C	161.93	0.00	0.00	161.93	29.15	0.00	0.00	0.00	191.08
2020-03-0055986	MAYO LOUIS J 4TH	553.14	0.00	0.00	553.14	99.57	0.00	0.00	0.00	652.71
2020-03-0055987	MAYO MARK S	127.49	0.00	0.00	127.49	22.95	0.00	0.00	0.00	150.44
2020-03-0056001	MCALLISTER NATHAN J	97.31	0.00	0.00	97.31	17.52	0.00	0.00	0.00	114.83
2020-03-0056015	MCCUTCHEON TARA A	84.33	0.00	0.00	84.33	15.18	0.00	0.00	0.00	99.51
2020-03-0056049	MCGOVERN CHRISTINE L	342.31	0.00	0.00	342.31	61.62	0.00	0.00	0.00	403.93
2020-03-0056059	MCGREGOR GRIFFITH J	194.36	0.00	0.00	194.36	34.98	0.00	0.00	0.00	229.34
2020-03-0056079	MCLAUGHLIN IRVIN W III	60.63	0.00	0.00	60.63	10.91	0.00	0.00	0.00	71.54
2020-03-0056092	MCNAMAN MELISSA S	2.00	0.00	60.38	62.38	0.30	0.00	0.00	0.00	2.30
2020-03-0056098	MCNENY MARISSA L	178.64	0.00	0.00	178.64	32.16	0.00	0.00	0.00	210.80
2020-03-0056106	MEROY NATHANIEL	83.83	0.00	0.00	83.83	15.09	0.00	0.00	0.00	98.92
2020-03-0056107	MEROY NATHANIEL	56.39	0.00	0.00	56.39	10.15	0.00	0.00	0.00	66.54
2020-03-0056108	MEROY NATHANIEL	340.07	0.00	0.00	340.07	61.21	0.00	0.00	0.00	401.28
2020-03-0056123	MEAD BRANDON D	72.85	0.00	0.00	72.85	13.11	0.00	0.00	0.00	85.96
2020-03-0056134	MEAD HOLLY A	78.09	0.00	0.00	78.09	14.06	0.00	0.00	0.00	92.15
2020-03-0056138	MEAD RICHARD F 3RD	122.26	0.00	0.00	122.26	22.01	0.00	0.00	0.00	144.27
2020-03-0056141	MEDINE STEPHANIE M	56.39	0.00	0.00	56.39	10.15	0.00	0.00	0.00	66.54
2020-03-0056172	MENZONE THOMAS R	166.42	0.00	0.00	166.42	29.96	0.00	0.00	0.00	196.38
2020-03-0056193	MICHAUD DORA L	89.07	0.00	0.00	89.07	16.03	0.00	0.00	0.00	105.10

Bill #	S-D Name	TOT Tax	TOT Adj	TOT Paid	Tax Due	INT Due	Lien Due	Fee Due	Bint Due	Total Due
2020-03-0056194	MICHAUD JERVAINE M	108.28	0.00	0.00	108.28	19.49	0.00	0.00	0.00	127.77
2020-03-0056236	MINARIK JASON A	157.19	0.00	0.00	157.19	28.29	0.00	0.00	0.00	185.48
2020-03-0056244	MINARIK MICHAEL R	137.23	0.00	0.00	137.23	24.70	0.00	0.00	0.00	161.93
2020-03-0056246	MINARIK RICHARD J	141.97	0.00	0.00	141.97	25.55	0.00	0.00	0.00	167.52
2020-03-0056270	MITCHELL THOMAS J	592.56	0.00	0.00	592.56	106.66	0.00	0.00	0.00	699.22
2020-03-0056271	MITCHELL THOMAS J	330.09	0.00	0.00	330.09	59.42	0.00	0.00	0.00	389.51
2020-03-0056298	MOORE JUSTIN M	83.83	0.00	0.00	83.83	15.09	0.00	0.00	0.00	98.92
2020-03-0056306	MORALES MIKAYLA A	395.21	0.00	0.00	395.21	71.14	0.00	0.00	0.00	466.35
2020-03-0056308	MORAN FREDERICK J 3RD	499.00	0.00	0.00	499.00	89.82	0.00	0.00	0.00	588.82
2020-03-0056311	MOREL PHYLLIS L	51.65	0.00	0.00	51.65	9.30	0.00	0.00	0.00	60.95
2020-03-0056351	MORIN RONALD E JR	270.21	0.00	0.00	270.21	48.64	0.00	0.00	0.00	318.85
2020-03-0056352	MORIN SAMANTHA A	49.90	0.00	0.00	49.90	8.98	0.00	0.00	0.00	58.88
2020-03-0056375	MOSS JOYCE B	30.69	0.00	0.00	30.69	5.52	0.00	0.00	0.00	36.21
2020-03-0056404	MOISE WILLIAM J	86.58	0.00	0.00	86.58	15.58	0.00	0.00	0.00	102.16
2020-03-0056423	MURPHY BRANDY	76.85	0.00	0.00	76.85	13.83	0.00	0.00	0.00	90.68
2020-03-0056453	MYERS TIMOTHY I	127.49	0.00	0.00	127.49	14.52	0.00	0.00	0.00	135.52
2020-03-0056460	NADELGAFT EMILY J	61.13	0.00	59.13	2.00	0.30	0.00	0.00	0.00	2.30
2020-03-0056461	NADELGAFT EMILY J	95.56	0.00	92.69	2.87	0.43	0.00	0.00	0.00	81.94
2020-03-0056496	NELSON CHRISTY A	69.36	0.00	0.00	69.36	12.48	0.00	0.00	0.00	77.70
2020-03-0056507	NEWCOMB CORY R	48.90	0.00	0.00	48.90	8.80	0.00	0.00	0.00	467.23
2020-03-0056588	NORTON JEREMY A	395.96	0.00	0.00	395.96	71.27	0.00	0.00	0.00	58.88
2020-03-0056592	NOTE JOHN C	49.90	0.00	0.00	49.90	8.98	0.00	0.00	0.00	64.48
2020-03-0056593	NOTE JOHN C	54.64	0.00	0.00	54.64	9.84	0.00	0.00	0.00	390.10
2020-03-0056651	OCONNOR LYNSEY S	330.59	0.00	0.00	330.59	59.51	0.00	0.00	0.00	296.18
2020-03-0056757	PADULA CHRISTOPHER C	251.00	0.00	0.00	251.00	45.18	0.00	0.00	0.00	56.82
2020-03-0056758	PADULA JACKSON C	48.15	0.00	0.00	48.15	8.67	0.00	0.00	0.00	308.25
2020-03-0056759	PADULA OLIVIA J	261.23	0.00	0.00	261.23	47.02	0.00	0.00	0.00	385.97
2020-03-0056760	PADULA SYDNEY R	327.09	0.00	0.00	327.09	58.88	0.00	0.00	0.00	531.71
2020-03-0056781	PALMER CHRISTOPHER J	450.60	0.00	0.00	450.60	81.11	0.00	0.00	0.00	280.27
2020-03-0056782	PALMER CHRISTOPHER J	237.52	0.00	0.00	237.52	42.75	0.00	0.00	0.00	37.10
2020-03-0056792	PAPAGEORGE MELANIE J	31.44	0.00	0.00	31.44	5.66	0.00	0.00	0.00	478.12
2020-03-0056796	PAPPIE JONATHAN H	405.19	0.00	0.00	405.19	72.93	0.00	0.00	0.00	52.70
2020-03-0056855	PATON HARRISON H	44.66	0.00	0.00	44.66	8.04	0.00	0.00	0.00	292.05
2020-03-0056873	PATTERSON WILLIAM M	12.48	0.00	0.00	12.48	2.25	0.00	0.00	0.00	14.73
2020-03-0056874	PATTERSON WILLIAM M	45.41	0.00	0.00	45.41	8.17	0.00	0.00	0.00	53.58
2020-03-0056875	PAUK MARTINS BRITTANY P	247.50	0.00	0.00	247.50	44.55	0.00	0.00	0.00	212.47
2020-03-0056953	PELLETIER MICHAEL R	12.48	0.00	0.00	12.48	2.25	0.00	0.00	0.00	34.44
2020-03-0056954	PELLETIER MICHAEL R	95.31	0.00	0.00	95.31	17.16	0.00	0.00	0.00	680.67
2020-03-0056991	PERREAU ANNETTE E	29.19	0.00	0.00	29.19	5.25	0.00	0.00	0.00	32.10
2020-03-0056999	PERRY CHRISTOPHER R	576.84	0.00	0.00	576.84	103.83	0.00	0.00	0.00	248.48
2020-03-0057009	PERRY SHIRLEY G	27.20	0.00	0.00	27.20	4.90	0.00	0.00	0.00	122.77
2020-03-0057027	PETERSON DOROTHY M	210.58	0.00	0.00	210.58	37.90	0.00	0.00	0.00	92.74
2020-03-0057043	PHAV PHATH	104.04	0.00	0.00	104.04	18.73	0.00	0.00	0.00	52.99
2020-03-0057049	PHILIPS KEVIN W	78.59	0.00	0.00	78.59	14.15	0.00	0.00	0.00	236.41
2020-03-0057056	PHILLIPS KEVIN W	44.91	0.00	0.00	44.91	8.08	0.00	0.00	0.00	114.53
2020-03-0057068	PICHEL PHILLIP P	200.35	0.00	0.00	200.35	36.06	0.00	0.00	0.00	416.88
2020-03-0057122	PLACE ANDREW D	97.06	0.00	0.00	97.06	17.47	0.00	0.00	0.00	252.01
2020-03-0057124	PLASSE STEPHANIE A	353.29	0.00	0.00	353.29	63.59	0.00	0.00	0.00	171.05
2020-03-0057138	PLUMB JOHN	213.57	0.00	0.00	213.57	38.44	0.00	0.00	0.00	68.00
2020-03-0057139	PLUMB JOHN	144.96	0.00	0.00	144.96	26.09	0.00	0.00	0.00	350.93
2020-03-0057170	POIRIER MATTHEW J	57.63	0.00	0.00	57.63	10.37	0.00	0.00	0.00	371.55
2020-03-0057199	POLETTA TYLER P	297.40	0.00	0.00	297.40	53.53	0.00	0.00	0.00	219.93
2020-03-0057203	POPIAK ALY D	314.87	0.00	0.00	314.87	56.68	0.00	0.00	0.00	103.63
2020-03-0057232	PORTER JOHN R	186.38	0.00	0.00	186.38	33.55	0.00	0.00	0.00	206.09
2020-03-0057256	PRESTON RAYMOND A	87.82	0.00	0.00	87.82	15.81	0.00	0.00	0.00	408.06
2020-03-0057257	PRESTON RAYMOND A	81.84	0.00	0.00	81.84	14.73	0.00	0.00	0.00	70.07
2020-03-0057258	PRESTON RAYMOND A	174.65	0.00	0.00	174.65	31.44	0.00	0.00	0.00	55.06
2020-03-0057259	PRESTON RAYMOND A	345.81	0.00	0.00	345.81	62.25	0.00	0.00	0.00	106.28
2020-03-0057292	PROVOST CARL S	59.38	0.00	0.00	59.38	10.69	0.00	0.00	0.00	60.65
2020-03-0057314	PUDVAH JARED S	46.66	0.00	0.00	46.66	8.40	0.00	0.00	0.00	33.80
2020-03-0057327	PUTNAM HOME SERVICES INC	90.07	0.00	0.00	90.07	16.21	0.00	0.00	0.00	89.21
2020-03-0057328	PUTNAM HOME SERVICES INC	51.40	0.00	0.00	51.40	9.25	0.00	0.00	0.00	
2020-03-0057332	PUTNAM SHERI M	345.06	0.00	0.00	345.06	5.16	0.00	0.00	0.00	
2020-03-0057335	QUARTULLI JEREMY R	75.60	0.00	0.00	75.60	13.61	0.00	0.00	0.00	
		-316.42	0.00	0.00						

Bill #	S-D Name	TOT Tax	TOT Adj	TOT Paid	Tax Due	INT Due	Lien Due	Fee Due	Bint Due	Total Due
2020-03-0057403	RADER RAYMOND D	60.63	0.00	0.00	60.63	10.91	0.00	0.00	0.00	71.54
2020-03-0057438	RAULIFF AUDREY E	304.39	0.00	0.00	304.39	54.79	0.00	0.00	0.00	359.18
2020-03-0057441	RAUCCI-ROBERT CRYSTAL	104.04	0.00	0.00	104.04	18.73	0.00	0.00	0.00	122.77
2020-03-0057581	RICKABY DYLAN E	38.67	0.00	0.00	38.67	6.96	0.00	0.00	0.00	45.63
2020-03-0057582	RICKABY DYLAN E	90.82	0.00	0.00	90.82	16.35	0.00	0.00	0.00	107.17
2020-03-0057582	RINDLEFSCHE CHRISTOPHER	130.24	0.00	0.00	130.24	23.44	0.00	0.00	0.00	153.68
2020-03-0057602	RITACCO VICTORIA E	41.17	0.00	0.00	41.17	7.41	0.00	0.00	0.00	48.58
2020-03-0057615	RITCHIE HEATHER M	118.26	0.00	0.00	118.26	21.29	0.00	0.00	0.00	139.55
2020-03-0057617	RIVER SPRAY INC	377.24	0.00	0.00	377.24	67.90	0.00	0.00	0.00	445.14
2020-03-0057630	RIZZOTTI DAVID C	324.85	0.00	0.00	324.85	58.47	0.00	0.00	0.00	383.32
2020-03-0057667	ROBEY LISA M	106.04	0.00	0.00	106.04	19.09	0.00	0.00	0.00	125.13
2020-03-0057711	RODRIGUEZ SANTIAGO KENDRA	5.74	0.00	0.00	5.74	2.00	0.00	0.00	0.00	7.74
2020-03-0057717	ROGERS LISA M	59.88	0.00	0.00	59.88	10.78	0.00	0.00	0.00	70.66
2020-03-0057726	ROLOCUT ROBERT R JR	423.90	0.00	0.00	423.90	76.30	0.00	0.00	0.00	500.20
2020-03-0057762	ROSS FELICIA C	186.88	0.00	0.00	186.88	33.64	0.00	0.00	0.00	220.52
2020-03-0057774	ROTH SANDRA L	104.79	0.00	0.00	104.79	18.86	0.00	0.00	0.00	123.65
2020-03-0057789	ROY BRENDA B	314.37	0.00	0.00	314.37	56.59	0.00	0.00	0.00	370.96
2020-03-0057802	ROY JACOB P	106.04	0.00	0.00	106.04	19.09	0.00	0.00	0.00	125.13
2020-03-0057823	RUDNER-POIRIER BOBBI L	276.45	0.00	0.00	276.45	49.76	0.00	0.00	0.00	326.21
2020-03-0057874	RYBACKI NICHOLAS A	12.48	0.00	0.00	12.48	2.25	0.00	0.00	0.00	14.73
2020-03-0057896	SAFFORD KENDRICK L	275.70	0.00	0.00	275.70	49.63	0.00	0.00	0.00	325.33
2020-03-0058001	SCHELLHAMMER DONALD E JR	120.66	0.00	0.00	120.66	22.50	0.00	0.00	0.00	143.16
2020-03-0058003	SCHELLHAMMER DONALD E JR	179.39	0.00	0.00	179.39	33.70	0.00	0.00	0.00	213.09
2020-03-0058093	SEVIGNE TANYA S	220.56	0.00	0.00	220.56	39.70	0.00	0.00	0.00	260.26
2020-03-0058111	SHARPE JOHN E	430.39	0.00	0.00	430.39	77.47	0.00	0.00	0.00	507.86
2020-03-0058112	SHARPE JOHN E	307.38	0.00	0.00	307.38	55.33	0.00	0.00	0.00	362.71
2020-03-0058139	SHEALY CHARLES A	125.00	0.00	0.00	125.00	22.50	0.00	0.00	0.00	147.50
2020-03-0058142	SHEEHAN DANIEL J	82.58	0.00	0.00	82.58	14.86	0.00	0.00	0.00	97.44
2020-03-0058148	SHELDON JASON E	261.23	0.00	0.00	261.23	47.02	0.00	0.00	0.00	308.25
2020-03-0058151	SHERILLO BRITNEY A	252.49	0.00	0.00	252.49	45.45	0.00	0.00	0.00	297.94
2020-03-0058152	SHERPA FURU G	108.78	0.00	0.00	108.78	19.58	0.00	0.00	0.00	128.36
2020-03-0058198	SILVESTRI KYLE G	614.27	0.00	0.00	614.27	110.57	0.00	0.00	0.00	724.84
2020-03-0058199	SILVESTRI KYLE G	257.98	0.00	0.00	257.98	46.44	0.00	0.00	0.00	304.42
2020-03-0058200	SILVESTRI KYLE G	415.17	0.00	0.00	415.17	74.73	0.00	0.00	0.00	489.90
2020-03-0058218	SILVESTRI KYLE G	280.44	0.00	0.00	280.44	50.48	0.00	0.00	0.00	330.92
2020-03-0058277	SINGLETON JAMES M JR	245.51	0.00	0.00	245.51	44.19	0.00	0.00	0.00	289.70
2020-03-0058340	SMITH FORREST W	12.48	0.00	0.00	12.48	2.25	0.00	0.00	0.00	14.73
2020-03-0058341	SNOW JASON C	97.31	0.00	0.00	97.31	17.52	0.00	0.00	0.00	114.83
2020-03-0058342	SNOW JASON C	320.61	0.00	0.00	320.61	57.71	0.00	0.00	0.00	378.32
2020-03-0058361	SOUTHWELL CHARIS	37.67	0.00	0.00	37.67	6.78	0.00	0.00	0.00	44.45
2020-03-0058366	SPEIGHT LEVI	258.98	0.00	0.00	258.98	4.05	0.00	0.00	0.00	263.03
2020-03-0058406	STABILE MARK A	290.42	0.00	0.00	290.42	52.28	0.00	0.00	0.00	342.70
2020-03-0058408	STACY STEPHEN	74.60	0.00	0.00	74.60	13.43	0.00	0.00	0.00	88.03
2020-03-0058409	STACY STEPHEN	82.09	0.00	0.00	82.09	14.78	0.00	0.00	0.00	96.87
2020-03-0058410	STACY STEPHEN	64.62	0.00	0.00	64.62	11.63	0.00	0.00	0.00	76.25
2020-03-0058440	STAVIS LEONARD A	370.26	0.00	0.00	370.26	66.65	0.00	0.00	0.00	436.91
2020-03-0058452	STEELE TRAVIS M	56.39	0.00	0.00	56.39	10.15	0.00	0.00	0.00	66.54
2020-03-0058507	STOVER EDWARD H 2ND	214.32	0.00	0.00	214.32	38.58	0.00	0.00	0.00	252.90
2020-03-0058508	STPETER ROY G JR	499.50	0.00	0.00	499.50	89.91	0.00	0.00	0.00	589.41
2020-03-0058509	STPETER ROY G JR	666.17	0.00	0.00	666.17	119.91	0.00	0.00	0.00	786.08
2020-03-0058512	STRAND DEREK A	141.47	0.00	0.00	141.47	25.46	0.00	0.00	0.00	166.93
2020-03-0058532	STRED JENNIFER L	35.93	0.00	0.00	35.93	6.47	0.00	0.00	0.00	42.40
2020-03-0058536	STRETCH BRIAN A	621.01	0.00	0.00	621.01	111.78	0.00	0.00	0.00	732.79
2020-03-0058539	STROM AREN K	93.81	0.00	0.00	93.81	16.89	0.00	0.00	0.00	110.70
2020-03-0058540	STROM AREN K	62.13	0.00	0.00	62.13	11.18	0.00	0.00	0.00	73.31
2020-03-0058541	STROM JENNIFER L	274.20	0.00	0.00	274.20	49.36	0.00	0.00	0.00	323.56
2020-03-0058542	STROM JENNIFER L	84.83	0.00	0.00	84.83	15.27	0.00	0.00	0.00	100.10
2020-03-0058549	SUGGS TERRAINA L	86.08	0.00	0.00	86.08	15.49	0.00	0.00	0.00	101.57
2020-03-0058550	RICHARD LAURA B	140.22	0.00	0.00	140.22	25.24	0.00	0.00	0.00	165.46
2020-03-0058628	SYLVIA SAMANTHA C	78.59	0.00	0.00	78.59	14.15	0.00	0.00	0.00	92.74
2020-03-0058641	SZARKOWICZ RYAN B	103.04	0.00	0.00	103.04	18.55	0.00	0.00	0.00	121.59
2020-03-0058642	SZARKOWICZ RYAN B	8.73	0.00	0.00	8.73	2.00	0.00	0.00	0.00	10.73
2020-03-0058696	TELLIER LEE D	10.48	0.00	0.00	10.48	2.00	0.00	0.00	0.00	12.48
2020-03-0058701	TELLIER SARAH L	147.21	0.00	0.00	147.21	26.50	0.00	0.00	0.00	173.71

Bill #	S-D Name	TOT Tax	TOT Adj	TOT Paid	Tax Due	INT Due	Lien Due	Fee Due	Bint Due	Total Due
2020-03-0058718	TERRILL ROBERTA	135.73	0.00	0.00	135.73	24.43	0.00	0.00	0.00	160.16
2020-03-0058719	TETRAULT JAMES A JR	135.73	0.00	0.00	135.73	24.43	0.00	0.00	0.00	160.16
2020-03-0058720	TETRAULT KERRY L	304.39	0.00	0.00	304.39	54.79	0.00	0.00	0.00	359.18
2020-03-0058766	THOMAS CATHERINE A	274.20	0.00	0.00	274.20	49.36	0.00	0.00	0.00	323.56
2020-03-0058781	THOMPSON BRUCE W	109.53	0.00	0.00	109.53	19.72	0.00	0.00	0.00	129.25
2020-03-0058848	TORRES REBECCA R	60.63	0.00	0.00	60.63	10.91	0.00	0.00	0.00	71.54
2020-03-0058852	TOUCHETTE ALFRED R JR	168.66	0.00	0.00	168.66	30.36	0.00	0.00	0.00	199.02
2020-03-0058853	TOUCHETTE ALFRED R JR	138.97	0.00	0.00	138.97	25.01	0.00	0.00	0.00	163.98
2020-03-0058855	TOUCHETTE AUSTIN R	865.02	0.00	0.00	865.02	155.70	0.00	0.00	0.00	1,020.72
2020-03-0058981	TRIPP JOLENE M	62.38	0.00	0.00	62.38	11.23	0.00	0.00	0.00	73.61
2020-03-0059040	TURNER TRAVIS F 3RD	573.85	0.00	0.00	573.85	103.29	0.00	0.00	0.00	677.14
2020-03-0059069	VAJCOVEC CHRISTOPHER J	58.88	0.00	0.00	58.88	10.60	0.00	0.00	0.00	69.48
2020-03-0059074	VALLIE TAMMY A	136.73	0.00	0.00	136.73	24.61	0.00	0.00	0.00	161.34
2020-03-0059078	VANDAL RAYMOND R 3RD	42.91	0.00	0.00	42.91	7.72	0.00	0.00	0.00	50.63
2020-03-0059134	VEGA IZZICKE M	126.25	0.00	0.00	126.25	22.73	0.00	0.00	0.00	148.98
2020-03-0059135	VEGA IZZICKE M	186.88	0.00	0.00	186.88	33.64	0.00	0.00	0.00	220.52
2020-03-0059147	VERDONE ROBERT	99.55	0.00	90.07	9.48	0.28	0.00	0.00	0.00	9.76
2020-03-0059166	VIGEANT KEVIN M	462.32	0.00	0.00	462.32	83.22	0.00	0.00	0.00	545.54
2020-03-0059190	VINCENT-CZBAS JAMES M	129.24	0.00	0.00	129.24	23.26	0.00	0.00	0.00	152.50
2020-03-0059191	VINCENT-CZBAS JAMES M	330.59	0.00	0.00	330.59	59.51	0.00	0.00	0.00	390.10
2020-03-0059234	WALCH AVERI M	245.51	0.00	0.00	245.51	44.19	0.00	0.00	0.00	289.70
2020-03-0059289	WARD BRANDON C	42.42	0.00	0.00	42.42	7.64	0.00	0.00	0.00	50.06
2020-03-0059321	WATERS WILLIAM H III	119.76	0.00	0.00	119.76	21.56	0.00	0.00	0.00	141.32
2020-03-0059322	WATKINS JASON L	213.57	0.00	0.00	213.57	38.44	0.00	0.00	0.00	252.01
2020-03-0059323	WATKINS MARIA E	91.32	0.00	0.00	91.32	16.44	0.00	0.00	0.00	107.76
2020-03-0059383	WESSOLECK CORINNE A	46.66	0.00	0.00	46.66	8.40	0.00	0.00	0.00	55.06
2020-03-0059401	WETHERBEE JOHN H JR	97.06	0.00	0.00	97.06	17.47	0.00	0.00	0.00	114.53
2020-03-0059544	WILSON JARED C	373.00	0.00	0.00	373.00	67.14	0.00	0.00	0.00	440.14
2020-03-0059545	WILSON LORNA K	47.16	0.00	0.00	47.16	8.49	0.00	0.00	0.00	55.65
2020-03-0059548	WILSON WILLIAM E	159.93	0.00	0.00	159.93	28.79	0.00	0.00	0.00	188.72
2020-03-0059613	WRIGHT ESTELLE T	66.37	0.00	0.00	66.37	11.95	0.00	0.00	0.00	78.32
2020-03-0059660	YOUNG SHANON M	72.85	0.00	0.00	72.85	13.11	0.00	0.00	0.00	85.96
2020-03-0059702	ZANIS MELISSA A	64.12	0.00	0.00	64.12	11.54	0.00	0.00	0.00	75.66
2020-03-0059729	MENZONE THOMAS R	65.12	0.00	0.00	65.12	11.72	0.00	0.00	0.00	76.84
2020-03-0059732	LAPERLE DEANE H	99.05	0.00	0.00	99.05	17.83	0.00	0.00	0.00	116.88
2020-03-0059739	GAZZARA CYNTHIA M	69.86	0.00	0.00	69.86	12.57	0.00	0.00	0.00	82.43
2020-03-0059745	CHAPHE HOWARD D	24.75	0.00	0.00	24.75	4.46	0.00	0.00	0.00	29.21
2020-03-0059757	BAKER MARY	174.15	0.00	0.00	174.15	31.35	0.00	0.00	0.00	205.50
2020-03-0059839	DUQUETTE CRYSTAL L	0.00	0.00	0.00	241.52	43.47	0.00	0.00	0.00	284.99
2020-03-0059854	SHALVEY CATRIONA M	0.00	0.00	0.00	137.52	24.75	0.00	0.00	0.00	162.27
2020-03-0059857	MCGLYNN REBECCA L	0.00	63.87	0.00	63.87	11.50	0.00	0.00	0.00	75.37
TOT XV	# Of Accts: 538	99,934.33	126.49	1,583.27	98,477.55	17,582.40	0.00	0.00	0.00	116,059.95
YEAR 2020	# Of Accts: 538	99,934.33	126.49	1,583.27	98,477.55	17,582.40	0.00	0.00	0.00	116,059.95
GRAND TOTAL	# Of Accts: 543	99,934.33	556.19	1,583.27	98,907.25	17,758.60	0.00	0.00	0.00	116,665.85

Moran Vehicle

Bill #	S-D Name	TOT Tax	TOT Adj	TOT Paid	Tax Due	INT Due	Lien Due	Fee Due	Bint Due	Total Due
2020-04-0080030	ADAMUSKA ROBERT S JR	80.99	0.00	0.00	80.99	7.29	0.00	0.00	0.00	88.28
2020-04-0080039	ALL IN ONE HVAC LLC	102.47	0.00	0.00	102.47	9.22	0.00	0.00	0.00	111.69
2020-04-0080041	ALLARD JOSEPH R	212.45	0.00	0.00	212.45	19.12	0.00	0.00	0.00	231.57
2020-04-0080052	ANDERSON JENNIFER A	7.14	0.00	0.00	7.14	2.00	0.00	0.00	0.00	9.14
2020-04-0080053	ANDERSON JOANNA M	97.80	0.00	0.00	97.80	8.80	0.00	0.00	0.00	106.60
2020-04-0080056	ANDERSON TY D	19.94	0.00	0.00	19.94	2.00	0.00	0.00	0.00	21.94
2020-04-0080070	ANTONUCCI LISA M	170.63	0.00	0.00	170.63	15.36	0.00	0.00	0.00	185.99
2020-04-0080074	ARCHAMBAULT DAVID R	76.35	0.00	0.00	76.35	6.87	0.00	0.00	0.00	83.22
2020-04-0080075	ARCHAMBAULT DAVID R	48.00	0.00	0.00	48.00	4.32	0.00	0.00	0.00	52.32
2020-04-0080076	ARCHAMBAULT DAVID R	83.33	0.00	0.00	83.33	7.50	0.00	0.00	0.00	90.83
2020-04-0080082	ARSENAULT DEMETRI P	13.32	0.00	0.00	13.32	2.00	0.00	0.00	0.00	15.32
2020-04-0080087	AUDET KAYLA J	232.78	0.00	0.00	232.78	20.95	0.00	0.00	0.00	253.73
2020-04-0080103	BAER JAMIE L	49.48	0.00	0.00	49.48	4.45	0.00	0.00	0.00	53.93
2020-04-0080104	BAER JAMIE L	76.85	0.00	0.00	76.85	6.92	0.00	0.00	0.00	83.77
2020-04-0080108	BAKER DANIEL M	279.94	-256.71	0.00	23.23	2.09	0.00	0.00	0.00	25.32
2020-04-0080123	BASS MELISSA L	17.22	0.00	0.00	17.22	2.00	0.00	0.00	0.00	19.22
2020-04-0080124	BASTEK CHRISTINE A	68.41	0.00	0.00	68.41	6.16	0.00	0.00	0.00	74.57
2020-04-0080125	BASTOS HUGGO	147.70	0.00	0.00	147.70	13.29	0.00	0.00	0.00	160.99
2020-04-0080126	BASTOS MATTHEUS	429.14	-286.23	0.00	142.91	12.86	0.00	0.00	0.00	155.77
2020-04-0080127	BASTOS MATTHEUS	172.38	-98.48	0.00	73.90	6.65	0.00	0.00	0.00	80.55
2020-04-0080139	BEAUDREULT DANIEL N	71.36	0.00	0.00	71.36	6.42	0.00	0.00	0.00	77.78
2020-04-0080141	BEAUDREULT NOAH M	7.41	0.00	0.00	7.41	2.00	0.00	0.00	0.00	9.41
2020-04-0080146	BECKER DEBBIE L	67.27	0.00	0.00	67.27	6.05	0.00	0.00	0.00	73.32
2020-04-0080150	BELEZOS JUDITH M	251.12	0.00	0.00	251.12	22.60	0.00	0.00	0.00	273.72
2020-04-0080157	BELLEVILLE JAYSON	95.23	0.00	0.00	95.23	8.57	0.00	0.00	0.00	103.80
2020-04-0080159	BENITEZ MARIA M	34.61	0.00	0.00	34.61	3.11	0.00	0.00	0.00	37.72
2020-04-0080162	BENOIT LAWRIE K	34.31	0.00	0.00	34.31	3.09	0.00	0.00	0.00	37.40
2020-04-0080165	BENOIT TAMMY J	356.86	0.00	0.00	356.86	32.12	0.00	0.00	0.00	388.98
2020-04-0080181	BERSEFSKY JOSEPH A	48.78	0.00	0.00	48.78	4.39	0.00	0.00	0.00	53.17
2020-04-0080185	BESARDI NANCY S	169.68	0.00	0.00	169.68	15.27	0.00	0.00	0.00	184.95
2020-04-0080188	BESHAW JASON M	22.11	0.00	0.00	22.11	2.00	0.00	0.00	0.00	24.11
2020-04-0080192	BICKELHAUPT ERIC M	298.03	0.00	0.00	298.03	26.82	0.00	0.00	0.00	324.85
2020-04-0080193	BICKELHAUPT ERIC M	216.14	0.00	0.00	216.14	19.45	0.00	0.00	0.00	235.59
2020-04-0080205	BINDLOSS DARREN R	159.56	0.00	0.00	159.56	14.36	0.00	0.00	0.00	173.92
2020-04-0080231	BOISVERT PAULA E	28.82	0.00	0.00	28.82	2.59	0.00	0.00	0.00	31.41
2020-04-0080252	BOSIAK MARLYNN G	572.10	0.00	0.00	572.10	51.49	0.00	0.00	0.00	623.59
2020-04-0080261	BOUCHARD JACOB S	33.88	0.00	0.00	33.88	3.05	0.00	0.00	0.00	36.93
2020-04-0080268	BOURBEAU ANN F	77.35	0.00	0.00	77.35	6.96	0.00	0.00	0.00	84.31
2020-04-0080269	BOURBEAU ROLAND A JR	12.48	0.00	0.00	12.48	2.00	0.00	0.00	0.00	14.48
2020-04-0080270	BOURDIA EDWARD J 3RD	176.45	0.00	0.00	176.45	15.88	0.00	0.00	0.00	192.33
2020-04-0080274	BOURGEOIS SCOTT A	211.05	0.00	0.00	211.05	18.99	0.00	0.00	0.00	230.04
2020-04-0080290	BRADLEY EDWARD H JR	195.91	0.00	0.00	195.91	17.63	0.00	0.00	0.00	213.54
2020-04-0080296	BRICAULT CODY J	77.10	0.00	0.00	77.10	6.94	0.00	0.00	0.00	84.04
2020-04-0080297	BRIGHAM SHAUNE M	50.80	0.00	0.00	50.80	4.57	0.00	0.00	0.00	55.37
2020-04-0080298	BRINKLEY MARIA K	60.50	0.00	0.00	60.50	5.45	0.00	0.00	0.00	65.95
2020-04-0080299	BRINSON CALVIN W	39.70	0.00	0.00	39.70	3.57	0.00	0.00	0.00	43.27
2020-04-0080300	BRINSON SHERI W	45.11	0.00	0.00	45.11	4.06	0.00	0.00	0.00	49.17
2020-04-0080301	BRISTETTE JULIANN R	307.88	0.00	0.00	307.88	27.71	0.00	0.00	0.00	335.59
2020-04-0080306	BROUSTOS DAVID T	5.19	0.00	0.00	5.19	2.00	0.00	0.00	0.00	7.19
2020-04-0080313	BROWN ROBERT C	35.65	0.00	0.00	35.65	3.21	0.00	0.00	0.00	38.86
2020-04-0080314	BROWN ROBERT C	57.31	0.00	0.00	57.31	5.16	0.00	0.00	0.00	62.47
2020-04-0080335	BURKE KAITLIN M	77.37	0.00	0.00	77.37	6.96	0.00	0.00	0.00	84.33
2020-04-0080336	BURKE LADON R	306.76	0.00	0.00	306.76	27.61	0.00	0.00	0.00	334.37
2020-04-0080337	BURLINGAME JESSICA A	55.94	0.00	0.00	55.94	5.03	0.00	0.00	0.00	60.97
2020-04-0080342	BURNS ARON B	64.87	0.00	0.00	64.87	5.84	0.00	0.00	0.00	70.71
2020-04-0080344	BURNS TIMOTHY J	432.13	0.00	0.00	432.13	38.89	0.00	0.00	0.00	471.02
2020-04-0080350	C AND N TRANSPORT LLC	1,051.39	0.00	0.00	1,051.39	94.63	0.00	0.00	0.00	1,146.02
2020-04-0080351	C AND N TRANSPORT LLC	1,018.38	0.00	0.00	1,018.38	91.65	0.00	0.00	0.00	1,110.03
2020-04-0080352	C AND N TRANSPORT LLC	797.40	0.00	0.00	797.40	71.77	0.00	0.00	0.00	869.17
2020-04-0080353	C AND N TRANSPORT LLC	1,135.23	0.00	0.00	1,135.23	102.17	0.00	0.00	0.00	1,237.40
2020-04-0080354	C AND N TRANSPORT LLC	797.40	0.00	0.00	797.40	71.77	0.00	0.00	0.00	869.17
2020-04-0080357	C AND N TRANSPORT LLC	317.86	0.00	0.00	317.86	28.61	0.00	0.00	0.00	346.47
2020-04-0080359	C AND N TRANSPORT LLC	1,051.39	0.00	0.00	1,051.39	94.63	0.00	0.00	0.00	1,146.02
2020-04-0080360	C AND N TRANSPORT LLC	1,051.39	0.00	0.00	1,051.39	94.63	0.00	0.00	0.00	1,146.02

Bill #	S-D Name	TOT Tax	TOT Adj	TOT Paid	Tax Due	INT Due	Fee Due	Bint Due	Total Due
2020-04-0080361	C AND N TRANSPORT LLC	792.16	0.00	0.00	792.16	71.29	0.00	0.00	863.45
2020-04-0080377	CANTY ASHLEY L	165.29	0.00	0.00	165.29	14.88	0.00	0.00	180.17
2020-04-0080384	CARKIN THOMAS R	11.98	0.00	0.00	11.98	2.00	0.00	0.00	13.98
2020-04-0080388	CARLSON DAVID J JR	35.90	0.00	0.00	35.90	3.23	0.00	0.00	39.13
2020-04-0080389	CARLSON GARRETT N	69.11	0.00	0.00	69.11	6.22	0.00	0.00	75.33
2020-04-0080393	CARLSON RICHARD J SR	186.70	0.00	0.00	186.70	16.80	0.00	0.00	203.50
2020-04-0080397	CARPENTER JOHN C	54.39	0.00	0.00	54.39	4.90	0.00	0.00	59.29
2020-04-0080402	CARR JACQUELINE M	44.16	0.00	0.00	44.16	3.97	0.00	0.00	48.13
2020-04-0080414	CASANO ANTHONY J	37.67	0.00	0.00	37.67	3.39	0.00	0.00	41.06
2020-04-0080415	CASTANO TAVA S	203.02	0.00	139.97	3.05	0.14	0.00	0.00	3.19
2020-04-0080417	CASTRO ISALAH L	82.58	0.00	0.00	82.58	7.43	0.00	0.00	90.01
2020-04-0080444	CHASE JOHNATHAN W	467.31	0.00	0.00	467.31	42.06	0.00	0.00	509.37
2020-04-0080445	CHAUSSE ERIC A JR	106.84	0.00	0.00	106.84	9.62	0.00	0.00	116.46
2020-04-0080473	CLINKSCALE JAMES M	130.99	0.00	0.00	130.99	11.79	0.00	0.00	142.78
2020-04-0080474	CLINKSCALE JAMES M	10.90	0.00	0.00	10.90	2.00	0.00	0.00	12.90
2020-04-0080482	COFFIN TONI M	55.14	0.00	0.00	55.14	4.96	0.00	0.00	60.10
2020-04-0080493	COOPER JAMES T JR	40.12	0.00	0.00	40.12	3.61	0.00	0.00	43.73
2020-04-0080495	CORLEY JARED C	203.39	0.00	0.00	203.39	18.31	0.00	0.00	221.70
2020-04-0080512	COTE-GROH CHRISTINE	203.59	0.00	0.00	203.59	18.32	0.00	0.00	221.91
2020-04-0080517	COURNOYER KEN M	44.91	0.00	0.00	44.91	4.04	0.00	0.00	48.95
2020-04-0080531	CURTOLO DUSTIN C	174.65	0.00	0.00	174.65	15.72	0.00	0.00	190.37
2020-04-0080533	CURTIS AUDRA L	162.27	0.00	0.00	162.27	14.60	0.00	0.00	176.87
2020-04-0080534	CURTIS AUDRA L	43.69	0.00	0.00	43.69	3.93	0.00	0.00	47.62
2020-04-0080535	CURTIS AUDRA L	68.41	0.00	0.00	68.41	6.16	0.00	0.00	74.57
2020-04-0080538	DAIGLE MICHAEL D	378.99	0.00	0.00	378.99	34.11	0.00	0.00	413.10
2020-04-0080553	DALY STEPHANIE L	83.21	0.00	0.00	83.21	7.49	0.00	0.00	90.70
2020-04-0080559	DANIELSON HALIE E	12.48	0.00	0.00	12.48	2.00	0.00	0.00	14.48
2020-04-0080560	DANIELSON HALIE E	55.14	0.00	0.00	55.14	4.96	0.00	0.00	60.10
2020-04-0080566	DAUTRICH EVAN J	48.03	0.00	0.00	48.03	4.32	0.00	0.00	52.35
2020-04-0080567	DAUTRICH EVAN J	214.40	0.00	0.00	214.40	19.30	0.00	0.00	233.70
2020-04-0080581	DE FRUITS AMY M	238.40	0.00	0.00	238.40	21.46	0.00	0.00	259.86
2020-04-0080583	DEAMICIS RUTH E	74.20	0.00	0.00	74.20	6.68	0.00	0.00	80.88
2020-04-0080587	DEFENDIS JASON M	147.98	0.00	141.32	6.66	0.30	0.00	0.00	6.96
2020-04-0080597	DEMERS DYLAN P	53.52	0.00	0.00	53.52	4.82	0.00	0.00	58.34
2020-04-0080601	DENEALUT BRET M	99.78	0.00	0.00	99.78	8.98	0.00	0.00	108.76
2020-04-0080608	DEJOY WILLIAM R	226.30	0.00	0.00	226.30	20.37	0.00	0.00	246.67
2020-04-0080613	DERY DONNA S	192.07	0.00	0.00	192.07	17.29	0.00	0.00	209.36
2020-04-0080622	DESROCHERS JOSHUA R	174.58	0.00	0.00	174.58	15.71	0.00	0.00	190.29
2020-04-0080625	DEVIVO MELANIE R	55.89	0.00	0.00	55.89	5.03	0.00	0.00	60.92
2020-04-0080630	DICKIE PAUL R	160.00	0.00	0.00	160.00	14.40	0.00	0.00	174.40
2020-04-0080639	DIPIETRO KEVIN R	163.35	0.00	0.00	163.35	14.70	0.00	0.00	178.05
2020-04-0080645	DONATELLI NANCY L	536.40	0.00	0.00	536.40	48.28	0.00	0.00	584.68
2020-04-0080647	DONOHUE NICHOLAS S	335.75	0.00	0.00	335.75	30.22	0.00	0.00	365.97
2020-04-0080648	DONOHUE NICHOLAS S	242.31	0.00	0.00	242.31	21.81	0.00	0.00	264.12
2020-04-0080650	DOUCETTE TRACY A	230.29	0.00	0.00	230.29	20.73	0.00	0.00	251.02
2020-04-0080651	DOUCETTE-BROWN TIMOTHY M	178.19	0.00	0.00	178.19	16.04	0.00	0.00	194.23
2020-04-0080660	DROUIN MARIEFRANCE	40.49	0.00	0.00	40.49	3.64	0.00	0.00	44.13
2020-04-0080661	DUBOIS HEATHER L	98.80	0.00	0.00	98.80	8.89	0.00	0.00	107.69
2020-04-0080662	DUBOIS NICHOLAS P	338.82	0.00	0.00	338.82	30.49	0.00	0.00	369.31
2020-04-0080674	DUQUETTE CHRISTOPHER K	30.66	0.00	0.00	30.66	2.76	0.00	0.00	33.42
2020-04-0080675	DUQUETTE CHRISTOPHER K	206.51	0.00	0.00	206.51	18.59	0.00	0.00	225.10
2020-04-0080683	DURAND TRAVIS R	24.03	0.00	0.00	24.03	2.16	0.00	0.00	26.19
2020-04-0080687	DUVAL JAMES M	578.59	0.00	0.00	578.59	52.07	0.00	0.00	630.66
2020-04-0080696	EDDY JACOB J	228.99	0.00	0.00	228.99	20.61	0.00	0.00	249.60
2020-04-0080711	ELLIS DENISE M	57.63	0.00	0.00	57.63	5.19	0.00	0.00	62.82
2020-04-0080715	EMBAIR JEFFREY A	95.18	0.00	0.00	95.18	8.57	0.00	0.00	103.75
2020-04-0080716	ENERGY TESTING SOLUTIONS	129.24	0.00	0.00	129.24	11.63	0.00	0.00	140.87
2020-04-0080720	ERKINE BRITANY A	392.96	0.00	0.00	392.96	35.37	0.00	0.00	428.33
2020-04-0080721	ERKINE BRITANY A	92.66	0.00	0.00	92.66	8.34	0.00	0.00	101.00
2020-04-0080722	ESPPOSITO CASSANDRA E	35.93	0.00	0.00	35.93	3.23	0.00	0.00	39.16
2020-04-0080730	FAZZANI MICHELA B	155.94	0.00	0.00	155.94	14.03	0.00	0.00	169.97
2020-04-0080743	FELICIONI RICHARD B	214.32	0.00	0.00	214.32	19.29	0.00	0.00	233.61
2020-04-0080748	FELICIONI RICHARD B	7.26	0.00	0.00	7.26	2.00	0.00	0.00	9.26
2020-04-0080760	FEUTI ROBERT H JR	7.26	0.00	0.00	7.26	2.00	0.00	0.00	9.26

Bill #	S-D Name	TOT Tax	TOT Adj	TOT Paid	Tax Due	INT Due	Lien Due	Fee Due	Bint Due	Total Due
2020-04-0080765	FINNE THOMAS A JR	72.50	0.00	0.00	72.50	6.53	0.00	0.00	0.00	79.03
2020-04-0080766	FISK CHARLOTTE M	89.82	0.00	0.00	89.82	8.08	0.00	0.00	0.00	97.90
2020-04-0080769	FITZGERALD CHARLY R	155.69	0.00	0.00	155.69	14.01	0.00	0.00	0.00	169.70
2020-04-0080777	FONTAINE JAMES M	471.18	-52.14	257.43	161.61	2.42	0.00	0.00	0.00	164.03
2020-04-0080778	FORD BRIANA	14.12	0.00	0.00	14.12	2.00	0.00	0.00	0.00	16.12
2020-04-0080780	FORD DAVID P JR	16.74	0.00	0.00	16.74	2.00	0.00	0.00	0.00	18.74
2020-04-0080781	FORD DAVID P JR	114.32	0.00	0.00	114.32	10.29	0.00	0.00	0.00	124.61
2020-04-0080793	FREDERICK MICHAEL L	301.20	0.00	0.00	301.20	27.11	0.00	0.00	0.00	328.31
2020-04-0080800	FULIAM MELISSA A	9.36	0.00	0.00	9.36	2.00	0.00	0.00	0.00	11.36
2020-04-0080803	GABOURY BERNARD J	20.18	0.00	0.00	20.18	2.00	0.00	0.00	0.00	22.18
2020-04-0080815	GATES KIMBERLY M	315.37	0.00	0.00	315.37	28.38	0.00	0.00	0.00	343.75
2020-04-0080816	GATES RICHARD D	122.75	0.00	0.00	122.75	11.05	0.00	0.00	0.00	133.80
2020-04-0080817	GATES RICHARD D	67.56	0.00	0.00	67.56	6.08	0.00	0.00	0.00	73.64
2020-04-0080824	GERUS DANA A	72.98	0.00	0.00	72.98	6.57	0.00	0.00	0.00	79.55
2020-04-0080825	GERVANO PETER L	52.17	0.00	0.00	52.17	4.70	0.00	0.00	0.00	56.87
2020-04-0080829	GIBBONS DONNA L	30.26	0.00	0.00	30.26	2.72	0.00	0.00	0.00	32.98
2020-04-0080843	GILLIGAN SEAN E	107.16	0.00	0.00	107.16	9.64	0.00	0.00	0.00	116.80
2020-04-0080857	GOULD ANGELICA R	76.35	0.00	0.00	76.35	6.87	0.00	0.00	0.00	83.22
2020-04-0080858	GOULD CHERISH L	54.99	0.00	0.00	54.99	4.95	0.00	0.00	0.00	59.94
2020-04-0080860	GOULD JOSEPH A	44.66	0.00	0.00	44.66	4.02	0.00	0.00	0.00	48.68
2020-04-0080861	GOULD KELLY A	28.44	0.00	0.00	28.44	2.56	0.00	0.00	0.00	31.00
2020-04-0080862	GOULD KELLY A	34.43	0.00	0.00	34.43	3.10	0.00	0.00	0.00	37.53
2020-04-0080863	GOULD KELLY A	30.11	0.00	0.00	30.11	2.71	0.00	0.00	0.00	32.82
2020-04-0080864	GOULD RAYMOND L JR	102.30	0.00	0.00	102.30	9.21	0.00	0.00	0.00	111.51
2020-04-0080865	GOULD RAYMOND L JR	391.22	0.00	0.00	391.22	35.21	0.00	0.00	0.00	426.43
2020-04-0080870	GRAUER MATTHEW P	284.58	0.00	0.00	284.58	25.61	0.00	0.00	0.00	310.19
2020-04-0080887	GREGOIRE-RAMALHO MELANIE	95.68	0.00	0.00	95.68	8.61	0.00	0.00	0.00	104.29
2020-04-0080890	GRIFFITH-DELIA CHELSEA R	101.82	0.00	0.00	101.82	9.16	0.00	0.00	0.00	110.98
2020-04-0080894	GRILO JESSICA L	185.88	0.00	0.00	185.88	16.73	0.00	0.00	0.00	202.61
2020-04-0080895	GROCHOWSKI DESIREE F	76.90	0.00	0.00	76.90	6.92	0.00	0.00	0.00	83.82
2020-04-0080913	HALLENE ELIZABETH I	38.97	0.00	0.00	38.97	3.51	0.00	0.00	0.00	42.48
2020-04-0080914	HALLENE WILLIAM A JR	321.53	0.00	0.00	321.53	28.94	0.00	0.00	0.00	350.47
2020-04-0080918	HAMBLIN JOANNA L	154.67	0.00	0.00	154.67	13.92	0.00	0.00	0.00	168.59
2020-04-0080921	HAMILTON BRIAN P	38.22	0.00	0.00	38.22	3.44	0.00	0.00	0.00	41.66
2020-04-0080931	HAMILTON JENNIFER L	217.81	0.00	0.00	217.81	19.60	0.00	0.00	0.00	237.41
2020-04-0080934	HARVEY THAYNE A	29.69	0.00	0.00	29.69	2.67	0.00	0.00	0.00	32.36
2020-04-0080934	HAYES CHRISTOPHER A	549.70	0.00	0.00	549.70	49.47	0.00	0.00	0.00	599.17
2020-04-0080936	HEALY ERIN M	155.44	0.00	0.00	155.44	13.99	0.00	0.00	0.00	169.43
2020-04-0080937	HEALY GRETCHEN L	59.03	0.00	0.00	59.03	5.31	0.00	0.00	0.00	64.34
2020-04-0080938	HEALY MAURICE W 3RD	208.83	0.00	0.00	208.83	18.79	0.00	0.00	0.00	227.62
2020-04-0080939	HEALY MAURICE W 3RD	110.98	0.00	0.00	110.98	9.99	0.00	0.00	0.00	120.97
2020-04-0080940	HEALY MAURICE W 3RD	50.92	0.00	0.00	50.92	4.58	0.00	0.00	0.00	55.50
2020-04-0080941	HEATH CIERRAVADE K	220.06	0.00	0.00	220.06	19.81	0.00	0.00	0.00	239.87
2020-04-0080942	HEATH JASON S	116.39	0.00	0.00	116.39	10.48	0.00	0.00	0.00	126.87
2020-04-0080943	HEATH JESSICA L	122.75	0.00	0.00	122.75	11.05	0.00	0.00	0.00	133.80
2020-04-0080944	HEATH JESSICA L	12.90	0.00	0.00	12.90	2.00	0.00	0.00	0.00	14.90
2020-04-0080945	HEATH JOHN G	34.31	0.00	0.00	34.31	3.09	0.00	0.00	0.00	37.40
2020-04-0080960	HETU CARLA G	10.90	0.00	0.00	10.90	2.00	0.00	0.00	0.00	12.90
2020-04-0080967	HICKS DANIEL L	175.65	0.00	0.00	175.65	15.81	0.00	0.00	0.00	191.46
2020-04-0080970	HILL CARRIE L	154.94	0.00	0.00	154.94	13.94	0.00	0.00	0.00	168.88
2020-04-0080999	HOUSTON MICHAEL M	35.73	0.00	0.00	35.73	3.22	0.00	0.00	0.00	38.95
2020-04-0081005	HUBERT MARY A	48.90	0.00	0.00	48.90	4.40	0.00	0.00	0.00	53.30
2020-04-0081011	HURD SCOTT J	79.59	0.00	0.00	79.59	7.16	0.00	0.00	0.00	86.75
2020-04-0081034	IMBODY LEONARD W JR	32.58	0.00	0.00	32.58	2.93	0.00	0.00	0.00	35.51
2020-04-0081047	JEWELL VICTORIA L	131.99	0.00	0.00	131.99	11.88	0.00	0.00	0.00	143.87
2020-04-0081085	KARUTT KATHLEEN M	451.15	0.00	151.15	300.00	13.50	0.00	0.00	0.00	313.50
2020-04-0081090	KEELEY CAROLYN J	443.61	0.00	0.00	443.61	39.92	0.00	0.00	0.00	483.53
2020-04-0081105	KEROUACK LYNN M	53.24	0.00	0.00	53.24	4.79	0.00	0.00	0.00	58.03
2020-04-0081109	KIMBALL HALEY A	58.63	0.00	0.00	58.63	5.28	0.00	0.00	0.00	63.91
2020-04-0081135	KOZIAK DEREK A	131.34	0.00	0.00	131.34	11.82	0.00	0.00	0.00	143.16
2020-04-0081136	KOZLOWSKI CRYSTAL L	10.38	0.00	0.00	10.38	2.00	0.00	0.00	0.00	12.38
2020-04-0081137	KOZLOWSKI CRYSTAL L	51.15	0.00	0.00	51.15	4.60	0.00	0.00	0.00	55.75
2020-04-0081148	KRUPA ROBERT	129.12	0.00	0.00	129.12	11.62	0.00	0.00	0.00	140.74
2020-04-0081149	KRUPA ROBERT	87.08	0.00	0.00	87.08	7.84	0.00	0.00	0.00	94.92

Bill #	S-D Name	TOT Tax	TOT Adj	TOT Paid	Tax Due	INT Due	Fee Due	Lint Due	Total Due
2020-04-0081153	KUBE DANIELLE M	12.35	0.00	0.00	12.35	2.00	0.00	0.00	14.35
2020-04-0081167	KUSEK ZACHARY P	86.08	0.00	0.00	86.08	7.75	0.00	0.00	93.83
2020-04-0081174	LABBY PETER T	8.73	0.00	0.00	8.73	2.00	0.00	0.00	10.73
2020-04-0081176	LABONTE CHRISTINE L	385.23	0.00	0.00	385.23	34.67	0.00	0.00	419.90
2020-04-0081179	LABONTE ROBERT C	60.85	0.00	0.00	60.85	5.48	0.00	0.00	66.33
2020-04-0081181	LACASSE GAYLE	42.61	0.00	0.00	42.61	3.83	0.00	0.00	46.44
2020-04-0081183	LACROIX DIANE J	121.76	0.00	0.00	121.76	10.96	0.00	0.00	132.72
2020-04-0081189	LAFONTAINE TAMARA N	133.76	0.00	0.00	133.76	12.04	0.00	0.00	145.80
2020-04-0081204	LAMBERT ASHLEY E	10.70	0.00	0.00	10.70	2.00	0.00	0.00	12.70
2020-04-0081205	LAMBERT JENNIFER R	7.31	0.00	0.00	7.31	2.00	0.00	0.00	9.31
2020-04-0081214	LANDRY LEE H	90.37	0.00	2.00	88.37	6.99	0.00	0.00	95.36
2020-04-0081215	LANDRY LEE H	38.40	0.00	0.00	38.40	3.46	0.00	0.00	41.86
2020-04-0081216	LANGVIN ABIGAIL A	68.86	0.00	0.00	68.86	6.20	0.00	0.00	75.06
2020-04-0081222	LAPARLE DEANE H	220.96	0.00	0.00	220.96	19.89	0.00	0.00	240.85
2020-04-0081223	LAPARLE JESSICA L	192.61	0.00	0.00	192.61	17.33	0.00	0.00	209.94
2020-04-0081226	LAPORTE STEPHEN F	52.94	0.00	0.00	52.94	4.76	0.00	0.00	57.70
2020-04-0081239	LAUER LISA L	226.62	0.00	0.00	226.62	20.40	0.00	0.00	247.02
2020-04-0081248	LECIAIRE AHREN I	70.08	0.00	0.00	70.08	6.31	0.00	0.00	76.39
2020-04-0081249	LECIAIRE-MCLEAN MORGAN P	38.85	0.00	0.00	38.85	3.50	0.00	0.00	42.35
2020-04-0081260	LENIHAN VICTORIA L	50.95	0.00	0.00	50.95	4.59	0.00	0.00	55.54
2020-04-0081265	LESNIEWSKI JOHN S	186.23	0.00	0.00	186.23	16.76	0.00	0.00	202.99
2020-04-0081266	LESTER CYNTHIA P	75.60	0.00	0.00	75.60	6.80	0.00	0.00	82.40
2020-04-0081280	LOMBARD TARA M	220.56	0.00	0.00	220.56	19.85	0.00	0.00	240.41
2020-04-0081281	LONG PAULA A	29.24	0.00	0.00	29.24	2.63	0.00	0.00	31.87
2020-04-0081283	LOWE JOHN S III	29.32	0.00	0.00	29.32	2.64	0.00	0.00	31.96
2020-04-0081284	LOWE JOHN S III	96.93	0.00	0.00	96.93	8.72	0.00	0.00	105.65
2020-04-0081287	LUCIO-SANTOS SANDRA C	24.13	0.00	0.00	24.13	2.17	0.00	0.00	26.30
2020-04-0081291	LYNCH JOSEPH R	146.71	0.00	0.00	146.71	13.20	0.00	0.00	159.91
2020-04-0081293	LYNCH SEAN F	43.79	0.00	0.00	43.79	3.94	0.00	0.00	47.73
2020-04-0081313	MAJOROWSKI DAVID	299.05	0.00	0.00	299.05	26.91	0.00	0.00	325.96
2020-04-0081320	MALONE TERHANIE S	146.33	0.00	0.00	146.33	13.17	0.00	0.00	159.50
2020-04-0081323	MANOOGIAN PETER J	257.98	0.00	0.00	257.98	23.22	0.00	0.00	281.20
2020-04-0081334	MARQUETTE PAMELA L	30.19	0.00	0.00	30.19	2.72	0.00	0.00	32.91
2020-04-0081343	MARTIN CRAIG P	53.69	0.00	0.00	53.69	4.83	0.00	0.00	58.52
2020-04-0081350	MARTINK DOREN L	82.83	0.00	0.00	82.83	7.45	0.00	0.00	90.28
2020-04-0081353	MATSONSON GAYLA M	78.47	0.00	0.00	78.47	7.06	0.00	0.00	85.53
2020-04-0081356	MAXEY WILLIAM M	75.60	0.00	0.00	75.60	6.80	0.00	0.00	82.40
2020-04-0081358	MAXNARD KAREN E	28.52	0.00	0.00	28.52	2.57	0.00	0.00	31.09
2020-04-0081363	MCALLISTER GENE A	146.38	0.00	0.00	146.38	13.17	0.00	0.00	159.55
2020-04-0081376	MCGOVERN CHRISTOPHER A	61.18	0.00	0.00	61.18	5.51	0.00	0.00	66.69
2020-04-0081377	MCGOVERN COLE A	58.01	0.00	0.00	58.01	5.22	0.00	0.00	63.23
2020-04-0081378	MCGOVERN KAYLA E	93.11	0.00	0.00	93.11	8.38	0.00	0.00	101.49
2020-04-0081389	MCGROY GAIL L	54.87	0.00	0.00	54.87	4.94	0.00	0.00	59.81
2020-04-0081393	MEAD BRANDON D	102.49	0.00	0.00	102.49	9.22	0.00	0.00	111.71
2020-04-0081396	MEAD KELLY E	135.48	0.00	0.00	135.48	12.19	0.00	0.00	147.67
2020-04-0081397	MEAD RICHARD F 3RD	503.79	0.00	0.00	503.79	45.34	0.00	0.00	549.13
2020-04-0081398	MEAD RICHARD F 3RD	101.52	0.00	0.00	101.52	9.14	0.00	0.00	110.66
2020-04-0081416	MINARIK LORI A	242.29	0.00	0.00	242.29	21.81	0.00	0.00	264.10
2020-04-0081417	MINARIK MICHAEL R	23.58	0.00	0.00	23.58	2.12	0.00	0.00	25.70
2020-04-0081419	MITCHELL DANNIELLE E	399.45	0.00	0.00	399.45	35.95	0.00	0.00	435.40
2020-04-0081429	MOORE JUSTIN M	79.09	0.00	0.00	79.09	7.12	0.00	0.00	86.21
2020-04-0081430	MORALES MIRAVIA A	487.77	0.00	0.00	487.77	43.90	0.00	0.00	531.67
2020-04-0081464	MYERS TIMOTHY I	43.46	0.00	0.00	43.46	3.91	0.00	0.00	47.37
2020-04-0081465	MYERS TIMOTHY I	29.82	0.00	0.00	29.82	2.68	0.00	0.00	32.50
2020-04-0081475	NAZZARIO EMMA L	32.88	0.00	0.00	32.88	2.96	0.00	0.00	35.84
2020-04-0081479	NEESER ELAINE M	214.32	0.00	0.00	214.32	19.29	0.00	0.00	233.61
2020-04-0081480	NEESER RICHARD F	41.59	0.00	0.00	41.59	3.74	0.00	0.00	45.33
2020-04-0081486	NEWCOMB CORY R	68.89	0.00	0.00	68.89	6.20	0.00	0.00	75.09
2020-04-0081504	NOLLE JILLIAN L	266.32	0.00	0.00	266.32	23.97	0.00	0.00	290.29
2020-04-0081505	NORMANDIN JOSHUA A	150.20	0.00	0.00	150.20	13.52	0.00	0.00	163.72
2020-04-0081515	NYSTROM ALEC C	231.74	0.00	0.00	231.74	20.86	0.00	0.00	252.60
2020-04-0081533	OLESZEWski-PIERCE TERRENC	106.76	0.00	0.00	106.76	9.61	0.00	0.00	116.37
2020-04-0081534	OLESZEWski-PIERCE TERRENC	213.50	0.00	0.00	213.50	19.22	0.00	0.00	232.72
2020-04-0081535	OLIVIER JODI	69.34	0.00	0.00	69.34	6.24	0.00	0.00	75.58

Bill #	S-D Name	TOT Tax	TOT Adj	TOT Paid	Tax Due	INT Due	Lien Due	Fee Due	Bint Due	Total Due
2020-04-0082061	TREMBLAY TODD L	110.58	0.00	0.00	110.58	9.95	0.00	0.00	0.00	120.53
2020-04-0082065	TRIPALDI BAILEY A	47.38	0.00	0.00	47.38	4.26	0.00	0.00	0.00	51.64
2020-04-0082067	TRIPALDI BRANDON F	16.64	0.00	14.64	2.00	0.12	0.00	0.00	0.00	2.12
2020-04-0082081	TYLER MELISSA A	228.37	0.00	0.00	228.37	20.55	0.00	0.00	0.00	248.92
2020-04-0082115	WALCH AVERI M	122.26	0.00	0.00	122.26	11.00	0.00	0.00	0.00	133.26
2020-04-0082127	WATKINS MARIA E	138.42	0.00	0.00	138.42	12.46	0.00	0.00	0.00	150.88
2020-04-0082130	WATSON HILARY P	125.32	0.00	0.00	125.32	11.28	0.00	0.00	0.00	136.60
2020-04-0082131	WATSON MICHAEL C	117.84	0.00	0.00	117.84	10.61	0.00	0.00	0.00	128.45
2020-04-0082136	WEIR ERICA L	171.83	0.00	0.00	171.83	15.46	0.00	0.00	0.00	187.29
2020-04-0082183	WOODWORTH JASON J	180.39	0.00	0.00	180.39	16.24	0.00	0.00	0.00	196.63
2020-04-0082184	WOZNIAK BRYAN R	74.05	0.00	0.00	74.05	6.66	0.00	0.00	0.00	80.71
2020-04-0082202	YOUNGSMAN TAYLOR A	272.25	0.00	0.00	272.25	24.50	0.00	0.00	0.00	296.75
2020-04-0082217	ZAJAC ROBIN S	55.89	0.00	0.00	55.89	5.03	0.00	0.00	0.00	60.92
2020-04-0082218	ZAWALTES STACEY L	42.17	0.00	0.00	42.17	3.80	0.00	0.00	0.00	45.97
2020-04-0082236	DALTON JOHN W	0.00	126.25	0.00	126.25	11.36	0.00	0.00	0.00	137.61
TOT MVS	# Of Accts: 335	51,383.63	-540.56	1,154.05	49,689.02	4,454.70	0.00	0.00	0.00	54,143.72
YEAR 2020	# Of Accts: 335	51,383.63	-540.56	1,154.05	49,689.02	4,454.70	0.00	0.00	0.00	54,143.72
GRAND TOTAL	# Of Accts: 335	51,383.63	-540.56	1,154.05	49,689.02	4,454.70	0.00	0.00	0.00	54,143.72

SUPPLEMENTAL
 MOTOR VEHICLE

Sec. 12-165. Municipal suspense tax book. Each municipality shall have a suspense tax book. At least once in each year each collector of taxes in each municipality shall deliver to the board of finance or other similar board by whatever name called or, if no such board exists, to the board of selectmen if a town not consolidated with a city or borough, to the common council or board of aldermen if a city, to the warden and burgesses if a borough and to the governing board if any other municipality, a statement giving by rate bill: (1) The name and address of the person against whom each uncollectible tax was levied, and (2) the reason why such collector believes each such tax is uncollectible. At the end of such statement, the tax collector shall certify that, to the best of his knowledge and belief, each tax contained in such statement has not been paid and is uncollectible. A detailed examination shall be made by the authority to which such statement has been given of each tax shown thereon and, after such examination, it shall designate in writing each tax which is believed by it to be uncollectible. Thereupon, each tax so designated as uncollectible shall be transferred by such collector to the suspense tax book. (3) Each tax so transferred shall not thereafter be included as an asset of such municipality. The amount of each tax so transferred during the last fiscal year and the name of the person against whom each such tax was levied shall be published in the next annual report of such municipality or filed in the town clerk's office within sixty days of the end of the fiscal year. (4) Nothing herein contained shall be construed as an abatement of any tax so transferred, but any such tax, as it has been increased by interest or penalty, fees and charges, may be collected by the collector then or subsequently in office. The provisions of section 12-147 shall be applicable to all moneys so collected.