



TOWN OF WEATHERSFIELD  
SELECTBOARD

REGULAR MEETING AGENDA

MONDAY, MARCH 21, 2022 AT 6:30PM  
MARTIN MEMORIAL HALL  
5259 US ROUTE 5, ASCUTNEY, VT 05030

PHONE  
(802) 674-2626

FAX  
(802) 674-2117

ZOOM MEETING AVAILABLE

CLICK THE BRIDGE ON WEBSITE HOMEPAGE OR  
PHONE NUMBER: (929) 205 - 6099 | MEETING ID: 542-595-4364 |  
NO PARTICIPANT ID: PRESS # MEETING PASSCODE: 8021

**Agenda**

1. Call to Order
2. Pledge of Allegiance
3. Comments from the Board, Town Manager and Citizens on topics not on the agenda
4. Review minutes from previous meeting: 03-07-2022
5. Vote to Award Small Business Grants
6. Town Manager Update
7. Financial Management Questionnaire
8. RHR Smith & Company Audit Presentation
9. Non Transport License
10. Acting Town Manager Discussion
11. Liquor Licenses
  - a. Second Class Liquor License
    - i. JW Sandri d/b/a Sunoco Gas Station
12. Lottery Lane Update
13. Proposed future agenda items
  - a. Town Manager Goals
  - b. Selectboard Goals
  - c. Fund Balance
14. Appointments
15. Approve Warrant
16. Any other business
17. Adjourn

**Appointments**

- Acting Town Manager
  - Jeff Mobus
- Animal Control Officer
- Budget Committee
  - Joseph E. Bublat
- Connecticut River Joint Commission Representative
- Constable
- Energy Coordinator
- Fence Viewer
- Green Up Coordinator
  - Steve Aikenhead
- Parks & Recreation Commission
- Southern Windsor County Transportation Advisory Committee Representative
  - Brandon Gulnick
- Tree Warden
  - Ryan Gumbart
- Zoning Board of Adjustment
  - John Broker Campbell
  - Willis Wood, Alternate

1 Select Board Meeting  
2 Martin Memorial Hall  
3 5259 US Rte 5, Ascutney VT  
4 DRAFT of Select Board Meeting Minutes  
5 Monday, March, 7, 2022 6:30 PM  
6

7 Select Board Members Present:

8 David Fuller

9 Paul Tillman

10 Kelly O'Brien

11 Michael Todd

12 Wendy Smith

13 Brandon Gulnick, Town Manager  
14

15 Attendees: Ray Stapleton, Steve Hier, Olivia Savage  
16

17 Online attendees: Joseph Bublat, Joshua Dauphin  
18

19 1.) Call to Order by Michael Todd, Chair at 6:30 pm  
20

21 2.) Pledge of Allegiance led by Paul Tillman, Selectperson  
22

23 3.) Comments from the Board, Town Manager and Citizens not on the agenda  
24

25 Michael Todd thanked everyone again for electing him as Chair and he will do his best to  
26 run a coherent meeting.  
27

28 David Fuller had asked that an item be added to the agenda regarding an Acting Town  
29 Manager in previous meetings. Kelly O'Brien noted that it was under the Appointments,  
30 which is not what he had meant. He wanted to have discussion regarding a plan, not  
31 necessarily having someone step into his place if he is out. Michael Todd asked Brandon  
32 Gulnick to add it to a future agenda item. Brandon Gulnick will add it to the April 4,  
33 2022 agenda.  
34

35 Michael Todd, Chair and David Fuller had a discussion regarding the Town Manager  
36 report and whether there should be questions during the presentation or if the Selectboard  
37 should wait until the end to have discussion and questions. Michael Todd asked that  
38 Brandon Gulnick, Town Manager be allowed to go through the Town Manager Report  
39 without interruption. Once completed, then ask questions or have discussion. He asked  
40 the Select Board what they would like to do for the Town Manager Report.  
41

42 Wendy Smith would like to have him complete his report then have questions.

43 Kelly O'Brien said she is ok with either decision.

44 Paul Tillman said he would prefer to have the Town Manager finish his report then have  
45 questions.

46 David Fuller stated that what he said was mischaracterized, he did not mean that the  
47 Town Manager would be interrupted.  
48

49 David Fuller also said at the last meeting on 3-3-22 that Michael Todd noted that he was  
50 going to run meetings very different and were going to take motions first. He stated that  
51 he did not vote for a change in how they handled meetings simply because they go to  
52 great lengths to not have split votes and not have actions on the first meetings they are  
53 presented on. Information surfaces where those are bad decisions. According to Robert's  
54 Rules, motions are an action. He advised the follow members, that while the Chair can do  
55 whatever he feels like doing and he can make motions according to Robert's Rules, it's  
56 very infrequent that happens. In the past, we have always had thoughtful, independent  
57 sometimes five different views about thinking ways through to reach a decision.  
58

59 In response, Michael Todd said that he does not see a lot of what they have been doing as  
60 changing. He did say that he wanted motions on the floor and the debate follows.  
61

62 Joseph Bublat wanted to let the Board know that the sound quality tonight is not great.  
63 Changes were made to the location of the microphones and the quality improved.  
64

65 4.) Review minutes from previous meetings 2-21-22 & 3-3-22  
66

67 Paul Tillman made a motion to approve the meeting minutes from 2-21-22 and 3-3-22  
68 with corrections if needed.

69 Wendy Smith - 2<sup>nd</sup>

70 No Discussion

71 Vote – Unanimous  
72

73 5.) Town Manager Update  
74

75 **Small Business Relief Grants:**  
76

77 Brandon Gulnick, Town Manager notified the public of the Small Business Relief Grants:  
78

79 The Weathersfield Selectboard developed a Small Business Relief Fund to assist  
80 businesses in Weathersfield that have been impacted by the COVID-19 pandemic. Grant  
81 requests of \$2,000 can be made until March 17, 2022, at 1PM. Incomplete applications  
82 will not be accepted. Application recommendations will be made to the Selectboard at  
83 their meeting on March 21, 2022.  
84

85 Eligibility requirements include the following:  
86

- 87 • Weathersfield business address
- 88 • Vermont Certificate of Good Standing
- 89 • Experienced a decline in revenue and/or increased expenses due to COVID-19
- 90 • 1.5 million or less in annual gross revenue
- 91 • 50 or less employees

92 Grant Priorities include the following:  
93

- 94 • Businesses that experienced a decline in revenue as a result of COVID-19.
- 95 • Businesses for which resources will help them remain operational.
- 96 • Businesses that did not receive enough federal funds.
- 97 • Childcare focused businesses.
- 98 • Restaurants, hair salons, farmers markets, retail, arts, entertainment, agriculture,  
99 convenience
- 100 • stores and recreation.
- 101 • Any other small business affected by COVID-19.

102  
103 Applications can be found on the front page of our website in the news article labeled  
104 “Small Business Relief Fund Grants Available.” Paper copies of the application can also  
105 be provided at the Town Office, 5259 US Route 5, Ascutney, VT 05030.  
106

107 If you have any questions or need assistance filling out the application, please do not  
108 hesitate to contact us at 802 674 2626.  
109

#### 110 **Town Solar Project:**

111  
112 We held several meetings with Norwich Solar to develop a creative solution for the  
113 Butlers to access the land we lease them. Norwich Solar is building a road for them at no  
114 cost with direct access to the parcel of land. The Butlers have been presented the idea and  
115 agreed that it’s the most convenient solution. Norwich and I setup Thursdays at 3:30 for  
116 our weekly update meetings. This week was the second meeting of this series until  
117 project completion. We pop in throughout the week to monitor progress as well.  
118

119 Next Steps March 8th the site excavation will begin for grading. March 10th engineers  
120 will be on site to stake out the rows and trenching. March 11th they will begin trenching  
121 and an electrician will be on site. March 16th they will begin installing post. Weather  
122 Dependent\*\*  
123

#### 124 **Lottery Lane Culvert Project:**

125  
126 The Town received a \$175,000 grant from the State of Vermont to replace a culvert on  
127 Lottery Lane located 300’ +/- North of Rte. 131. The project includes removal and  
128 replacement of the existing structure with associated channel improvements and bank  
129 stabilization. An RFB was advertised on March 2, 2022, a Pre-Bid Conference/Site Visit  
130 will take place on March 15, 2022, at 9:30am. Bids are due on March 31, 2022, at  
131 2:30pm. The engineer will evaluate the bids and we will meet together to formulate a  
132 recommendation. This will be presented to the Selectboard for discussion (and if agreed  
133 upon approval) on April 4, 2022. The Bid documents can be found on our website under  
134 “Purchasing & Bids.”  
135

136 David Fuller stated on Monday, February 28, 2022 he received a call from the Brandon  
137 Gulnick, Town Manager telling him that he received an email from the Engineer, who

138 had released a public RFP for this project. Brandon was upset that the Town was left out  
139 of the loop regarding the RFP that went out with no Town knowledge, through an email  
140 to a list of specific contractors.

141  
142 The RFP should have gone out to newspapers for a non-specific list of contractors. It also  
143 breaches the \$10,000 threshold of Town funds.

144  
145 Brandon Gulnick, Town Manger stated that he was upset and he had called David Fuller.  
146 However, he reached out to the Engineer and he agreed to put an ad in the paper and  
147 request bidders. He created a handout for the Select Board. He directed everyone to the  
148 Purple Tab, highlighted section which were from the meeting in 2019.

149  
150 Bids need to be in by March 31, 2022 and these will be on the agenda for April 4, 2022.

151  
152 Brandon Gulnick, Town Manager asked to move #8 as Steve Hier, Town Treasurer is  
153 here specifically for this.

154  
155 6.) Assistant Treasurer Bank Access

156  
157 TO: Selectboard  
158 FR: Steve Hier  
159 DA: 3/3/22  
160 RE: Signers on Town Bank Account

161  
162 I have appointment Marion Ballam as Assistant Town Treasurer. The Town needs to  
163 update the authorized signers on our bank accounts to reflect this. The bank requires the  
164 Selectboard to adopt the attached resolution. It will continue myself as a signer and add  
165 Marion while dropping Lynn Esty, the previous Assistant Town Treasurer.

166  
167 Should the Selectboard adopt this resolution we will then need the Chair to appear before  
168 the Town Clerk to sign the resolution and have that signature notarized. Hopefully this  
169 can be done within a few days of the meeting.

170  
171 Thanks

172  
173 Paul Tillman made a motion to adopt the Business Deposit Account Certified Resolution  
174 with People's United Bank.

175 Kelly O'Brien – 2nd  
176 No further discussion  
177 Vote – unanimous

178  
179 7.) Town Meeting Recap

180  
181 The Fire Truck and Dump Truck were passed by the Town during the Town Meeting.  
182 Darrin Spaulding and Brandon Gulnick, Town Manager will send out the RFP for bid.  
183 The RFP will go out this week.

184 Advertisised by March 10, 2022  
185 Due by April 8, 2022  
186 Present to the Selectboard April 18, 2022

187  
188 All articles passed.

189  
190 The surplus will be on the agenda for April 4, 2022.

191  
192 8.) Liquor Licenses

193  
194 a. First Class License

195  
196 i. Abbott Brown, Inc. – d/b/a Inn at Weathersfield

197  
198 Paul Tillman made a motion to approve the first-class license for Abbott  
199 Brown, Inc. - d/b/a Inn at Weathersfield  
200 David Fuller – 2<sup>nd</sup>  
201 Vote- Unanimous

202  
203 b. Second Class Licenses

204  
205 i. Scott Rogers, LLC – d/b/a Ascutney Market  
206 ii. Global Montello Group, Corp. – d/b/a Jiffy Mart #466 (Ascutney)  
207 iii. Global Montello Group, Corp – d/b/a Jiffy Mart #437 (Downers)

208  
209 David Fuller made a motion to approve the second-class licenses for the  
210 following:  
211 Scott Rogers, LLC – d/b/a Ascutney Market  
212 Global Montello Group, Corp. – d/b/a Jiffy Mart #466 (Ascutney)  
213 Global Montello Group, Corp – d/b/a Jiffy Mart #437 (Downers)  
214 Paul Tillman – 2<sup>nd</sup>  
215 No Further Discussion  
216 Vote - Unanimous

217  
218 c. Third Class Licenses

219  
220 i. Abbott Brown, Inc. – d/b/a Inn at Weathersfield

221  
222 David Fuller made a motion to approve the third-class license for Abbott  
223 Brown, Inc. – d/b/a Inn at Weathersfield  
224 Paul Tillman – 2<sup>nd</sup>  
225 No further discussion  
226 Vote – unanimous

227  
228  
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d. Outside Consumption Permit

i. Abbott Brown, Inc. – d/b/a Inn at Weathersfield

David Fuller made a motion to approve the outside consumption permit  
for Abbott Brown, Inc. – d/b/a Inn at Weathersfield  
Paul Tillman – 2<sup>nd</sup>  
No further discussion  
Vote - unanimous

9.) Appointments

a. Acting Town Manager – tabled for further discussion

i. Jeff Mobus

b. Alternate Recording Secretary

i. deForest Bearse

c. Animal Control Officer

d. Budget Committee

e. Connecticut River Joint Commission Representative

f. Conservation Commission

i. Ellen Clattenberg

ii. Heather Shand

iii. Ryan Gumbart

iv. Roy Burton

g. Constable

h. Energy Coordinator

i. Fence Viewer

j. Green Up Coordinator

k. Martin Memorial Hall Board of Trustees

i. Lisa Slade

ii. Edith Stillson

iii. Janet Bristol

l. Parks & Recreation Committee

m. Southern Windsor County Transportation Advisory Committee Representative

n. Southern Windsor/Windham Counties Solid Waste Management District

i. Brandon Gulnick, Town Manager

o. Surveyor of Wood & Lumber

i. Roderick Bates

p. Tree Warden

q. Weigher of Coal

i. John Arrison

r. Zoning Board of Adjustment

i. Dave Gulbrandsen

ii. deForest Bearse, Alternate

iii. Todd Hindinger

276 Paul Tillman made a motion for the following appointments:

277

278 • Alternate Recording Secretary

279 ○ deForest Bearse

280

281 • Conservation Commission

282 ○ Ellen Clattenberg

283 ○ Heather Shand

284 ○ Ryan Gumbart

285 ○ Roy Burton

286

287 • Martin Memorial Hall Board of Trustees

288 ○ Lisa Slade

289 ○ Edith Stillson

290 ○ Janet Bristol

291

292 • Southern Windsor/Windham Counties Solid Waste Management District

293 ○ Brandon Gulnick, Town Manager

294

295 • Surveyor of Wood & Lumber

296 ○ Roderick Bates

297

298 • Weigher of Coal

299 ○ John Arrison

300

301 • Zoning Board of Adjustment

302 ○ Dave Gulbrandsen

303 ○ deForest Bearse, Alternate

304 ○ Todd Hindinger

305

306 David Fuller asked if the former 2 members of the Zoning Board had been contacted.

307 Brandon stated that an email was sent to all current members.

308 No further discussion

309 Vote – unanimous

310

311 10.) ARPA Funds Continued Discussion #3

312

313 Paul Tillman noted that David Fuller had requested in a previous meeting, what the Town  
314 had received, what was spent to date and balance remaining.

315

316 Brandon Gulnick directed them to the Select Board packet:

317

318 Dear Selectors & Residents;

319 On February 7, 2022, the Selectboard kicked off ARPA discussions by holding their first

320 public input session. Several ideas were discussed, which includes a new Small Business

321 Relief Fund Grant, Ascutney Water District Improvement Project, Septic in the Villages



322 of Ascutney & Perkinsville, and Broadband. On February 21, 2022, the Selectboard  
323 discussed and funded \$75,000 to the Water District, \$20,000 to the Small Business Relief  
324 Fund, and \$9,290 to the Food Shelf.

325  
326 To date we have spent \$104,290. We have \$286,256.86 remaining in our first half of  
327 ARPA funds. We will receive our second round of \$390,546.86 by September 2022. In  
328 total, we have \$676,803.72 remaining to discuss and allocate.

329  
330 This memo removed the resolved requests. Septic & broadband, although discussed, has  
331 remained in the memo. TDS has sent me an email, which I have attached for your review.

332  
333 Please see the Selectboard Packet from 3-7-22 for all proposed requests for ARPA  
334 funding.

335  
336 After much discussion it was decided that the Selectboard would review all buildings in  
337 Town and requests for ARPA funds and come up with a timeline.

338  
339 Brandon Gulnick, Town Manager will present a list of goals at the 2<sup>nd</sup> Selectboard  
340 meeting in April.

341

342 11.) Proposed future agenda items

343

- 344 • Conduct of Meetings in the Selectboard Binder
  - 345 ○ Section 7 - A notice has to be sent, but doesn't say who sends the
  - 346 notice. Mike Todd would like that clarified. Also, under C & D -
  - 347 where does the 4 days start?
- 348 • Template for Meeting Minutes – make sure Joey Jarvis is removed and
- 349 Wendy Smith has been added.
- 350 • Small Business Grant review

351

352 12.) Approve Warrant

353

354 Paul Tillman made a motion to approve the warrants of 3-7-2022 as follows:

355

356 General Funds	Operating Expenses \$48,185.10
357	Payroll \$15,928.50

358

359 Highway Fund	Operating Expenses \$24,771.81
360	Payroll \$9,262.89

361

362 Solid Waste Management Fund	Operating Expenses \$ 2,294.44
363	Payroll \$1,558.35

364

365 Library	Operating Expenses \$0.00
366	Payroll \$1,991.08

367

368 Grand Totals Operating Expenses \$75,251.35  
369 Payroll \$28,740.82  
370

371  
372 Kelly O'Brien - 2<sup>nd</sup>  
373 David Fuller would like to see a paper about how people are paid both salary and  
374 hourly. Brandon Gulnick will create a chart and send it to the Board for review.  
375 Vote - Unanimous  
376

377 13.) Any other business  
378

379 Brandon Gulnick, Town Manager would like a better understanding about the  
380 acting Town Manager. He has received no clarification about this and would like  
381 to be able to take a vacation.  
382

383 David Fuller stated that this should be an Executive Session.  
384

385 Michael Todd asked for a motion to go into Executive Session.  
386 There was no motion to go into Executive Session.  
387

388 David Fuller stated that there have been discussions regarding this.  
389

390 Michael Todd said this had been addressed at the beginning of the meeting and it  
391 was decided the Acting Town Manager discussion would be tabled for a future  
392 meeting.  
393

394 14.) Adjourn  
395

396 David Fuller made motion to adjourn the meeting at 8:42 pm  
397

398 Kelly O'Brien - 2<sup>nd</sup>

399 No discussion

400 Vote - unanimous  
401

402

403

404

405

406

Respectfully,  
Chauncie Tillman  
Alt. Recording Secretary

**WEATHERSFIELD SELECTBOARD**

---

David Fuller, Vice-Chairperson

---

Kelly O'Brien, Clerk

---

Wendy Smith, Selector

---

Paul Tillman, Selector

---

Michael Todd, Chairperson



# Town of Weathersfield

5259 US ROUTE 5 | P.O. BOX 550 | WEATHERSFIELD, VT 05030 | PHONE (802) 674-2626 | FAX (802) 674-2117

Brandon Gulnick  
Town Manager

March 21, 2022

RE: Small Business Grants

The Weathersfield Selectboard developed a 2<sup>nd</sup> round of Small Business Grants to assist businesses in Weathersfield that have been impacted by the COVID-19 pandemic. Grant applications were due by March 17, 2022, at 1PM. A grant review committee, made up of the Treasurer, Town Clerk, and I, held a meeting at 1PM to review grant applications. We reviewed applications based on grant eligibility, priorities, and submission requirements.

We received six (6) applications in total. Of the six (6) applications we received, two (2) of these applications did not meet submission requirements. This included Everett Bingham Enterprises, which was disqualified because the application did not provide their most recent tax return nor were we able to find the business on the Vermont Business website, and World Of Discovery, because the business did not provide their most recent tax return nor did the business sign and date the application. The vote was unanimous.

The Grant Review Committee voted unanimously to fund the following applications:

## **Ascutney Mountain Horse Farm - \$2,000**

This business provides permaculture, sustainable agriculture practices, with a primary business focus on therapeutic horsemanship lessons, day camp, retreats, clinics, and competition. Assists people 8 years and up with special challenges, such as ADHD, PTSD, and addictions. The business also provides safe and fun recreation.

Funds will be used for working capital and employee support.

## **Violetta's Sewing Service - \$2,000**

Violetta's sewing service provides alteration services for hospitals, nursing homes, weddings, and other general alterations.

Funds will be used for working capital and employee support.

## **Hawks Mountain Motorcycles - \$2,000**

Hawks Mountain Motorcycles is a service and repair business for motorcycles only.

Funds will be used for coverage of missing & anticipated payments to allow continued operation.

**Mountainside Graphix Screen printing & Embroidery - \$2,000**

Mountainside Graphix Screen printing & embroidery provides screen printing & embroidered apparel to local recreation departments, sports leagues, schools, and contractors, and anyone who needs something special for an event.

Funds will be used for working capital.

If you have any questions, please do not hesitate to contact me.

Respectfully,

Brandon Gulnick  
Town Manager



# Town of Weathersfield

5259 US ROUTE 5 | P.O. BOX 550 | WEATHERSFIELD, VT 05030 | PHONE (802) 674-2626 | FAX (802) 674-2117

Brandon Gulnick  
Town Manager

March 17, 2022

RE: Town Manager Update

## Town Garage Solar Update

- Site Grading was completed, and perimeter access road was completed on March 11<sup>th</sup>.
- Trenching is in progress and should be done on March 18<sup>th</sup>.
- Post install began on March 14<sup>th</sup>, drilling will be required and scheduled to start on March 23<sup>rd</sup>.
- GMP was on site 3/16 and pole sites were determined.
- Frame and panel install to commence on April 1<sup>st</sup>.

## ARPA Update

Per the request of the Selectboard, we will be conducting full-scale building assessments at Martin Memorial Hall, Weathersfield Proctor Library, Ascutney Fire Station, West Weathersfield Fire Station, Transfer Station, 1879 Schoolhouse, and the Highway Garage. We hired the assistance of a contractor to complete these walkthroughs with us and assist us in developing the reports, cost estimates, and prioritization plan.

Building Assessments have been scheduled as follows:

<u>Building</u>	<u>Date/Time</u>
Martin Memorial Hall	March 29 <sup>th</sup> at 5pm
Weathersfield Proctor Library	March 30 <sup>th</sup> at 5pm
Ascutney Fire Station	March 28 <sup>th</sup> at 9am
West Weathersfield Fire Station	March 23 <sup>rd</sup> at 5pm
Transfer Station	March 28 <sup>th</sup> at 1pm
Town Garage	March 28 <sup>th</sup> at 11am
1879 Schoolhouse	March 28 <sup>th</sup> 5pm

Following Building Assessments, the Contractor and I will be meeting to compile these reports and submit a draft document for Selectboard review.

## MMH Update

The project is complete. The Martin Memorial Hall Board of Trustees held a meeting on March 15<sup>th</sup> to review the project and additional recommendations. We will be moving forward with sanding and staining the doors/cupboards to match the entry doors. We also reviewed VOSHA requirements for wiring and will continue to have thoughtful discussions about this. We reached out to the Church and held a meeting with the pastor. The Church will begin renting the hall on Sundays starting on the first Sunday in April. Additionally, we revised the Rental Agreement (included as Attachment A), and the hall has been rented on the last Saturday of March and again in June. We anticipate coming into an agreement with the Bone Builders class to come back to the hall on Monday + Wednesdays at 10am starting on March 28<sup>th</sup>.

**AVFA Fire Truck RFP**

An RFP for the AVFA Fire Truck was advertised on March 9<sup>th</sup> at 10am. The RFP was advertised on the Vermont Bid Website, Valley News, Weathersfield Website, and VLCT Classifieds.

Final Date for RFP Submission	April 8 <sup>th</sup> at 11am
RFP Public Opening	April 8 <sup>th</sup> at 12pm
Review Period	April 8 <sup>th</sup> - April 20 <sup>th</sup>
Recommendations to Selectboard	April 21 <sup>st</sup>

**The RFP has been included as Attachment B**

If you have any questions, please do not hesitate to contact me.

Respectfully,

Brandon Gulnick  
Town Manager

ATTACHMENT A  
[MMH RENTAL AGREEMENT - AMENDED 3/15/22]



# Town of Weathersfield

CHARTERED BY  
NEW HAMPSHIRE  
AUGUST 20, 1761

POST OFFICE BOX 550  
ASCUTNEY, VERMONT 05030-0550

CHARTERED BY  
NEW YORK  
APRIL 8, 1772

Telephone: [802] 674-2626  
Facsimile: [802] 674-2117

E-mail: Lisaannslade@aol.com  
Website: <http://www.weathersfieldvt.org>

## TRUSTEES OF MARTIN MEMORIAL HALL

Date/ Time Requested: \_\_\_\_\_

Organization/ Event: \_\_\_\_\_

Contact Person: \_\_\_\_\_

Address & Telephone #: \_\_\_\_\_

Email Address: \_\_\_\_\_

In return for being allowed the use of Martin Memorial Hall, I/we agree to the following:

1. Consumption of alcoholic beverages is not allowed in Martin Memorial Hall or on the property. Smoking is also prohibited on all Town property.
2. Use of the facility is restricted to the ground floor level.
3. Do not affix anything to the walls, ceilings, or beams.
4. Children must be supervised at all times.
5. Do not remove any tables, chairs, dishes, etc.
6. Prior to leaving the Hall, all rubbish is to be removed outside to the trash receptacles provided, gas and stove exhausts are to be turned off, the floor will be cleaned, and heat will be returned to the original setting. The facility must be returned to the condition in which you found it.
7. Members of the public are not covered by the Towns insurance policy.
8. Renter is responsible for, and liable to, the Town of Weathersfield for all repairs to the facility as a result of damage caused by renter for renters' guests.

The undersigned further agrees to hold the Town of Weathersfield and the Board of Trustees for Martin Memorial Hall harmless for any bodily injury occurring on the premises, or to any damage to motor vehicles occurring in the parking lot.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

Fee Received: \$ \_\_\_\_\_ By: \_\_\_\_\_ Date: \_\_\_\_\_

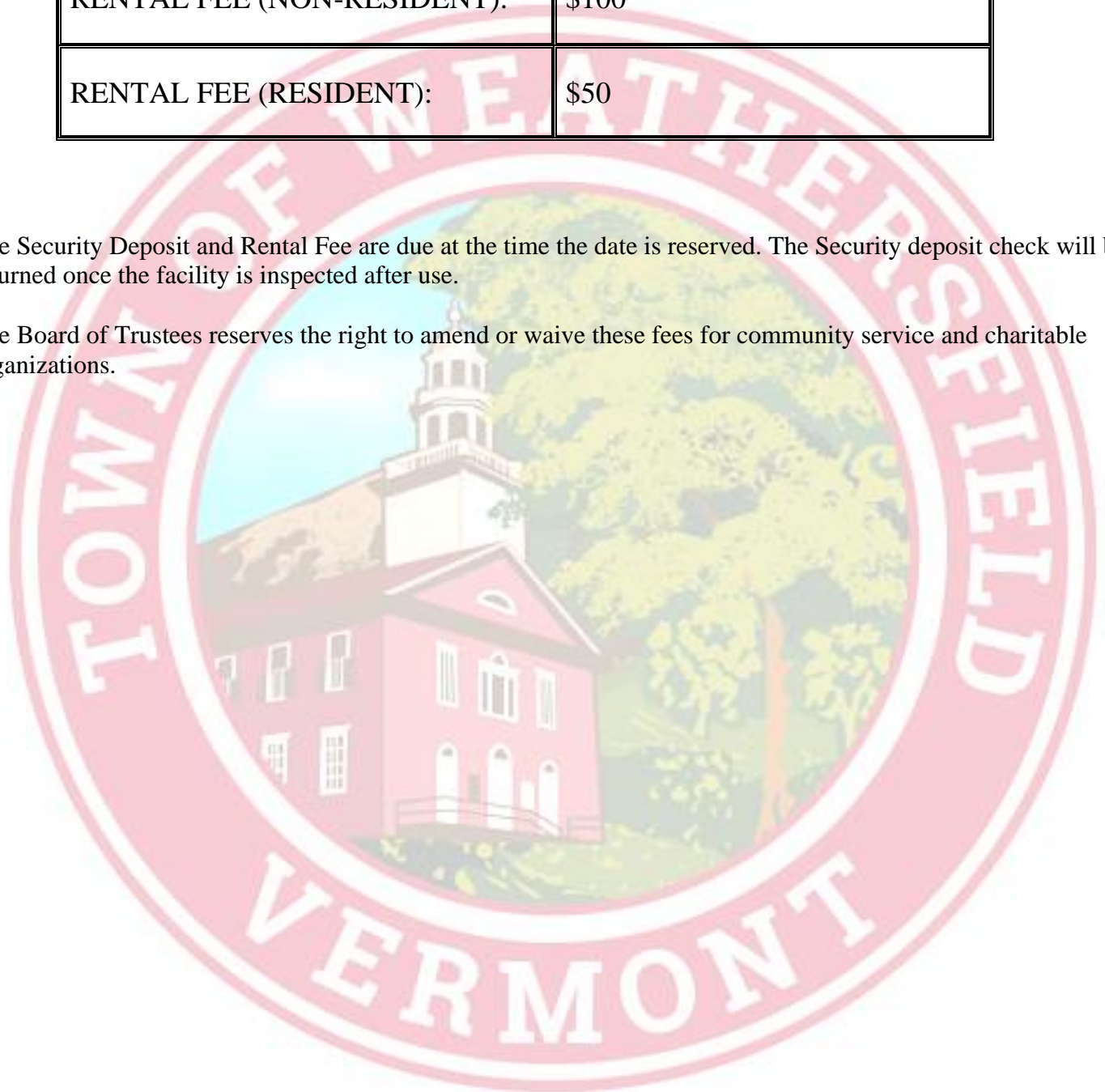
Deposit Received: \$ \_\_\_\_\_ By: \_\_\_\_\_ Date: \_\_\_\_\_

Deposit Returned: \$ \_\_\_\_\_ By: \_\_\_\_\_ Date: \_\_\_\_\_

SECURITY DEPOSIT:	\$100
RENTAL FEE (NON-RESIDENT):	\$100
RENTAL FEE (RESIDENT):	\$50

The Security Deposit and Rental Fee are due at the time the date is reserved. The Security deposit check will be returned once the facility is inspected after use.

The Board of Trustees reserves the right to amend or waive these fees for community service and charitable organizations.



AMENDED & APPROVED BY THE MMH BOT ON MARCH 15, 2022  
EFFECTIVE JULY 1, 2006, UNTIL AMENDED BY THE MMH BOARD OF TRUSTEES

ATTACHMENT B  
[AVFA FIRE TRUCK RFP]



TOWN OF WEATHERSFIELD  
ASCUTNEY VOLUNTEER FIRE ASSOCIATION

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# REQUEST FOR PROPOSAL

## REQUEST FOR PROPOSAL PROJECT

Purchase of one (1) 2023, or newer, dealer/vendor tanker apparatus

## INFORMATIONAL

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### REQUEST FOR PROPOSALS

Proposal packages must be received by Friday, April 8, 2022, at 11:00am EST.

Proposal packages must be received at 5259 US Route 5, Ascutney, VT 05030 (Attn: Brandon Gulnick) no later than the date/time listed above. Postmarks are not accepted. Late proposals will be returned unopened. Hand deliveries should be made to Brandon Gulnick at Martin Memorial Hall, 5259 US Route 5, Ascutney, VT 05030.

Submit a complete original proposal and one (1) hard copy in a sealed envelope. Mark the outside of the envelope RFP - AVFA Tanker. Submissions may not include photographs, pamphlets, brochures, or other extraneous promotional materials.

Questions and/or additional information concerning this RFP must be submitted in writing via email or fax, preferably via email, to:

Darrin Spaulding, Chief  
Ascutney Volunteer Fire Association  
dspaulding@weathersfield.org  
Phone: (802) 296-1888  
Fax: (802) 674-2117

Please do not contact any other personnel about this RFP unless authorized by the Town Manager prior to contact. Violating this rule is grounds for rejection of the proposal.

The Town of Weathersfield reserves the right to reject any or all Proposals, to waive any informalities in any Proposal, and to qualify the firms that best meet the Town's needs.



TOWN OF WEATHERSFIELD  
ASCUTNEY VOLUNTEER FIRE ASSOCIATION

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**REQUEST FOR PROPOSAL**

**SECTION I**

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**INTRODUCTION**

The Town of Weathersfield (“Town”) is soliciting proposals from qualified vendors (“Vendor”) for the purchase of one (1) dealer/vendor Tanker apparatus, meeting the minimum specifications OR similar specifications as outlined in Attachment A. All equipment shall be new and of current design and manufacture. Used or refurbished equipment is unacceptable.

The Town’s overall goal in soliciting these proposals is to identify the most responsible and capable Vendor that meets the requirements indicated in this proposal at a reasonable cost.

**SECTION II**

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**MINIMUM QUALIFICATIONS**

It is the intention of the Town to award a contract to a Vendor who:

1. Is able to provide the vehicle within the time constraints identified in the Request for Proposals.
2. Represents the best overall value to the Town, including:
  - a. Warranties pertaining the vehicle
3. To determine the degree of responsibility to be credited to a Vendor, the Town will weigh any evidence that the Vendor has or has not performed satisfactorily on other contracts of like nature and magnitude or comparable difficulty.

**SECTION III**

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**PROPOSAL INFORMATION**

**Key Action Dates & Times**

Event	Date
RFP Available to prospective vendors	March 9, 2022, at 10:00am
Final Date for RFP Submission	April 8, 2022, at 11:00am
RFP Opening	April 8, 2022, at 12:00pm
Review Period	April 8, 2022 - April 20, 2022
Recommendations to Selectboard	April 21, 2022, between 6:30pm-9:00pm

**Submission of Proposal**

All proposals must be submitted under sealed cover and sent to the Town of Weathersfield, Attention Brandon Gulnick, by dates and times shown.

Proposals may be hand delivered to Martin Memorial Hall, 5259 US Route 5, Ascutey, VT 05030 or Mailed to PO BOX 550, Ascutey, VT 05030. Please be aware that postmarks will not be accepted.





TOWN OF WEATHERSFIELD  
ASCUTNEY VOLUNTEER FIRE ASSOCIATION

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1. A minimum of one (1) original and one (1) hard copy must be submitted.
2. A proposal may be rejected if it is conditional or incomplete, or if it contains any alterations of form or other irregularities of any kind. The Town may in its sole discretion reject any or all proposals and it may waive an immaterial deviation in a proposal. The Town's waiver of an immaterial deviation shall in no way modify the RFP document or excuse the Vendor from full compliance with all requirements if awarded the Vendor Agreement.
3. Costs incurred for developing proposals and in anticipation of award of the Vendor Agreement are entirely the responsibility and risk of the Vendor and shall not be charged to the Town.
4. A Vendor may modify a proposal after its submission by withdrawing its original proposal and resubmitting a new proposal, but only if this is accomplished prior to the proposal submission deadline. Vendor modifications offered in any other manner, oral or written, will not be considered.
5. The Town does reserve the right to negotiate the submitted prices with the submitting Vendors or to request clarifications and subsequent price alterations after the submission deadline, at the sole discretion of the Town.
6. A Vendor may withdraw its proposal by submitting a written withdrawal request to the Town, signed by the Vendor or an authorized agent. A Vendor may thereafter submit a new proposal prior to the proposal submission deadline. Proposals may not be withdrawn without cause subsequent to proposal submission deadline.
7. The Town may modify the RFP prior to the date fixed for submission of proposals by the issuance of an addendum to all parties who received a proposal package. All addenda will be sent via electronic mail.
8. Before submitting a response to this solicitation, Vendors should review, correct all errors, and confirm compliance with the RFP requirements.
9. The Town does not accept alternate contract language from a prospective Vendor. A proposal with such language will be considered a counter proposal and will be rejected.
10. No oral understanding or agreement shall be binding on either party.
11. Each proposal shall be accompanied by a set of contractor's specifications consisting of a detailed description of the apparatus and equipment proposed, including warranties and guarantees, a ½" – 1' scale drawing of the exact apparatus, and specifications indicating size, type, model, and make of all component parts and equipment.
12. Manufacturer's specifications shall be submitted in the same order as the published specifications, in order to facilitate effective proposal review by the fire department.



TOWN OF WEATHERSFIELD  
ASCUTNEY VOLUNTEER FIRE ASSOCIATION

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## REQUEST FOR PROPOSAL

13. Each proposal shall include a "Statement of Exceptions" as indicated in NFPA 1901 Section 4.21. The statement of exceptions shall specifically describe each aspect of the completed apparatus that will not be fully compliant with the requirements of the standard at the time of delivery.
14. Proposals will only be considered from companies which have established a favorable reputation in the field of fire apparatus construction. Therefore, each bidder shall furnish the following information:
  - a. A customer listing of like units in service and their location.
  - b. The location of the closest factory representative in proximity to department.
  - c. The manufacturer's closest factory staffed facility to Customer.
  - d. Documentation of the length of time manufacturing aluminum fire apparatus bodies.
15. Each proposal shall furnish satisfactory evidence of the ability to construct the apparatus as specified and show proof that the manufacturer is in a position to render prompt service and furnish replacement parts for said apparatus.
16. The proposal shall specify the location(s) of warranty work. If the warranty work is to be performed at a location other than the manufacturer, a statement must be made naming the party or parties responsible for delivery and pick-up of the apparatus to the location. Expenses that are covered by the manufacturer should be included along with a listing of acceptable firms for performing warranty work. A statement indicating whether warranty work performed by a vehicle maintenance shop would be compensated by the manufacturer shall also be included.
17. The Town reserves the right to reject all proposals in its sole discretion.

### **Evaluation & Selection**

1. At the time of proposal opening, each proposal will be checked for the presence or absence of required information in conformance with the submission requirements of this RFP.
2. The Town will evaluate each proposal to determine its responsiveness to the published requirements.
3. Proposals that contain false or misleading statements, or which provide references which do not support an attribute or condition claimed by the Vendor, may be rejected.
4. Award, if made, will be to the lowest responsible Vendor, as determined by the Town through its evaluation of submitted Proposals and modifications, if any. Award is not dependent on total cost of the Proposal, although cost is a factor in the evaluation of the Proposals.



# TOWN OF WEATHERSFIELD ASCUTNEY VOLUNTEER FIRE ASSOCIATION

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## REQUEST FOR PROPOSAL

### **Disposition of Proposals (Public Record)**

Proposing Vendors understand that, as a general rule, all documents received by the Town are considered public records. Upon proposal opening, all documents submitted in response to this RFP will become the property of the Town of Weathersfield and will be regarded as public records and subject to production to and review by the public on request.

If a proposing Vendor considers any portion of its submittal proprietary and/or otherwise exempt from disclosure, it must clearly label such information or documentation and submit it, together with a written request for a determination of whether the documents can be withheld from public disclosure, no later than ten (10) business days prior to the due date of the submittal. The Town's attorney shall make a determination of confidentiality.

If a determination is not obtained prior to the submittal deadline, all document(s) shall be subject to public disclosure. In the event a request is made for a document deemed confidential, the Town will inform the applicable Vendor. Such Vendor will participate in the event proceedings are initiated to compel the disclosure of the same.

Unopened, sealed Proposal packages may be returned only at the Vendor's expense, unless such expense is waived by the Town.

### SECTION IV

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#### INTENT OF SPECIFICATIONS

It is the intent of these specifications to cover the furnishings and delivery to the Town a complete and soundly engineered fire apparatus equipped as hereinafter specified. These specifications address only general requirements regarding the type of construction and tests to which the apparatus must conform.

Also, only general requirements of certain details concerning finish, equipment, and appliances with which the successful bidder must comply are included in these specifications. Where not otherwise specified, minor details of construction and materials are left to the discretion of the contractor, who shall be solely responsible for the design and construction of all features.

The apparatus shall conform to the requirements of the current National Fire Protection Association Standard 1901 for Tanker Fire Apparatus, as if they were written out in full detail, insofar as they apply, unless otherwise indicated in these specifications

### SECTION V

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#### QUALITY & WORKMANSHIP

The apparatus and equipment herein specified shall be the manufacturer's latest model of production embodying, the latest improved automotive engineering practices. All materials, workmanship, and finish must be of superior quality and conform to the nature of service and the character to which the apparatus is intended, in order to insure long life, dependability, and low costs of maintenance and repair.



## **Design Criteria**

The apparatus shall be designed, constructed, and equipment mounted with due consideration to the distribution of the load to be sustained and to the general type and character of service to which the apparatus will be subjected. All parts of the apparatus shall be sufficiently strong, with ample safety factors provided to withstand the general service under load, meeting both on and off-road requirements.

The design of the apparatus must allow for ease of operation, symmetrical proportions, and ready access to the various parts requiring lubrication, inspection, adjustment, and repair.

Welding that would prevent the removal of any component part for service or repair shall not be employed in the assembly of the apparatus.

The electrical system shall be designed to meet and exceed the anticipated electrical load requirements of the devices indicated in the specifications. The manufacturer shall provide an amp load performance chart for the apparatus as specified.

The chassis must be designed for fire apparatus use.

## **Warranty**

A copy of each applicable manufacturer warranty shall be supplied with the proposal for review.

## **Delivery**

A qualified and responsible manufacturer's representative shall deliver the apparatus and equipment, remaining at the department for a period of three (3) consecutive days or a sufficient period of time to instruct personnel in the operation, care, and maintenance of the apparatus and equipment.

Responsibility for the apparatus and equipment shall remain with the manufacturer until satisfactory completion of the acceptance tests and formal acceptance by the department occurs.

To ensure proper break-in of all apparatus components while still under warranty, the apparatus shall be delivered under its own power by the manufacturer. The apparatus and equipment shall be ready for immediate use at the time of delivery.

The apparatus will be inspected upon delivery for compliance with the specifications. Deviations will not be tolerated and will be cause for rejection of apparatus unless listed in the bidder's original proposal.

The apparatus shall be covered by comprehensive and liability insurance during the delivery period. The department will assume the insurance obligation on acceptance and at that time, shall present to the manufacturer a certificate of verification, showing liability, comprehensive and collision insurance coverage.

## **Required Information**

The manufacturer must supply at the time of delivery at least two (2) copies of the complete operation and maintenance manuals covering the completed apparatus and equipment as delivered, two (2) destination effective wiring diagrams, copies of electrical and mechanical component manuals for equipment purchased on or with the apparatus, and a sketch of the booster tank indicating all dimensions and baffle locations.

ATTACHMENT A  
[TANKER SPEC]

**CHASSIS:**

Chassis shall be a Freightliner M2 106 or equivalent.

Please see included chassis specification for the minimum chassis requirements.

**BODY:**

*Body shall be polypropylene wet side style. The compartments shall be fabricated separately from the water tank, then joined together to make one unit.*

**Left Side Compartments:**

Three (3) compartments shall be installed on the left side – one (1) ahead of the rear wheel, one (1) high side compartment, and one (1) behind the rear wheel

**Right Side Compartments:**

Two (2) compartments shall be installed on the right side – one (1) ahead and one (1) behind the rear wheel.

*Note: Each bidder shall supply scale drawings to include compartment sizes as well as cubic footage for their proposed body design.*

**BOTTLE BOXES:**

Four (4) SCBA bottle boxes installed in the fender area. These bottle boxes shall be installed two (2) each side.

**FENDERS:**

There will be a one (1) piece rolled inner fender going with full width of both rear tires. It will be 3/16" thick high density polyethylene. Attached to this, and protruding approximately 2" from the outside of the truck, is a polished stainless steel fenderette with a 2" radius. The mud flap is secured to the inner fender to minimize road splash.

**REAR TOW EYES:**

Two (2) rear tow eyes shall be connected directly to the frame rails and protrude through the back of the body wall. They will be sufficiently rated to be able to pull or lift the unloaded vehicle.

**SUBFRAME:**

The sub-frame is constructed of stainless steel tubing, channels, and angles. It will be constructed in such a manner as to support all compartmentry and water tank, all necessary mounting for water tank to be compliant with tank manufacturer's specification. The subframe will be separated from the truck frame by using polypropylene isolation strips, and be secured through the use of U bolts with a sufficient rating for the anticipated load.

### **WATER & FOAM TANK:**

The tank shall have a water capacity of 2,000 U.S. gallons and a foam capacity of 20 U.S. gallons. They shall be constructed of PT3™ polypropylene material. This material shall be a non-corrosive stress relieved thermoplastic and UV stabilized for maximum protection. Tank shell thickness may vary depending on the application and may range from ½ to 1" as required. Internal baffles are generally 3/8" in thickness.

### **ISO Certification:**

The tank must be designed and fabricated by a tank manufacturer that is ISO 9001:2008 certified in each of its locations. The ISO certification must be to the current standard in effect at the time of the design and fabrication of the tank.

### **Design:**

Each tank is designed to the customer's specification and/or drawing submittal. An approval drawing is sent to the customer prior to commencing manufacturing. Upon receipt of the signed approval drawing, the tank is scheduled for production.

### **Construction:**

The booster and/or foam tank shall be of a specific configuration and is so designed to be completely independent of the body and compartments. Joints and seams shall be fused using nitrogen gas as required and tested for maximum strength and integrity. The tank construction shall include PolyProSeal™ technology wherein a sealant shall be installed between the plastic components prior to being fusion welded. This sealing method will provide a liquid barrier offering leak protection in the event of a weld compromise. The top of the booster tank is fitted with removable lifting assembly designed to facilitate tank removal. The transverse and longitudinal swash partitions shall be manufactured of a minimum of 3/8" PT3™ polypropylene. All partitions shall be equipped with vent and air holes to permit movement of air and water between compartments. The partitions shall be designed to provide maximum water flow. All swash partitions interlock with one another and are completely fused to each other as well as to the walls of the tank. All partitions and spacing shall comply with NFPA 1901. The walls shall be welded to the floor of the tank providing maximum strength as part of the tank's unique Full Floor Design™. Tolerances in design allow for a maximum variation of 1/8" on all dimensions.

### **Water Fill Tank and Cover:**

The tank shall have a combination vent and manual fill tower. The fill tower shall be constructed of 1/2" PT3™ polypropylene and shall be a minimum dimension of 8" x 8" outer perimeter. The fill tower shall be blue in color indicating that it is a water-only fill tower. The tower shall be located in the left front corner of the tank unless otherwise specified by the tank manufacturer to the purchaser. The tower shall have a 1/4" thick removable polypropylene screen and a PT3™ polypropylene hinged cover. The capacity of the tank shall be engraved on the top of the fill tower lid. Inside the fill tower there shall be a combination vent/overflow pipe. The vent overflow shall be a minimum of schedule 40 polypropylene pipe with a minimum

I.D. of 4" that is designed to run through the tank, and shall be piped to discharge water behind the rear wheels as required in NFPA 1901 so as to not interfere with rear tire traction. The tank cover shall be constructed of 1/2" thick PT3™ polypropylene and UV stabilized, to incorporate a multi-piece locking design, which allows for individual removal and inspection if necessary. The tank cover(s) shall be flush or recessed 3/8" from the top of the tank and shall be fused to the tank walls and longitudinal partitions for maximum integrity. Each one of the covers shall have hold downs consisting of 2" minimum polypropylene dowels spaced a maximum of 40" apart. These dowels shall extend through the covers and will assist in keeping the covers rigid under fast filling conditions. A minimum of two lifting dowels shall accommodate the necessary lifting hardware.

**Foam Fill Tower:**

The foam tank shall have a manual fill tower. The fill tower shall be constructed of 1/2" PT3™ polypropylene and shall be a minimum dimension of 8" x 8" outer perimeter. Each foam fill tower shall be constructed of a colored material (green for Class A foam, yellow for Class B foam and black for other foams) indicating which tower is to receive each type of foam utilized. The capacity of the tank shall be engraved on the top of the fill tower lid. The tower shall be located in the right front corner of the tank unless otherwise specified. The tower shall have a 1/4" thick removable polypropylene screen and a stainless steel hinged-type cover. Inside the fill tower, approximately 1.5" down from the top, there shall be an anti-foam fill tube that extends down to the bottom of the tank. A pressure vacuum vent shall be provided in the lid of the fill tower.

**Sump:**

There shall be one (1) sump standard per tank. The sump shall be constructed of a minimum of 1/2" PT3™ polypropylene and be located in the left front quarter of the tank, unless specified otherwise. On all tanks that require a front suction, a 3" schedule 40 polypropylene pipe shall be installed that will incorporate a dip tube from the front of the tank to the sump location. The sump shall have a minimum 3" N.P.T. threaded outlet on the bottom for a drain plug per NFPA. This shall be used as a combination clean-out and drain. All tanks shall have an anti-swirl plate located approximately 3" above the inside floor.

**Outlets:**

There will be two (2) standard tank outlets: one for the tank-to-pump suction line, which shall be sized to provide adequate water flow to the pump; and, one for tank fill line, which shall be sized according to the NFPA minimum size chart for booster tanks. All tank fill couplings shall be backed with flow deflectors to break up the stream of water entering the tank, and be capable of withstanding sustained fill rates of up to 1000 G.P.M. The addition of rear suction fittings, nurse valve fittings, dump valve fittings, and through-the-tank sleeves to accommodate rear discharge piping must be specified. All auxiliary outlets and inlets must meet all NFPA guidelines in effect at the time of manufacture.

**Mounting:**

The UPF Poly-Tank® III shall rest on the body cross members in conjunction with such additional cross members, spaced at a distance that would not allow for more than 530 square inches of unsupported area under the tank floor. In cases where overall height of the tank exceeds 40 inches, cross member spacing must be decreased to allow for not more than 400 square inches of unsupported area. The tank must be isolated from the cross members through the use of hard rubber strips with a minimum thickness and width dimension of 1/4" x 1" and a Shore A Hardness of approximately 60 durometer. The rubber must be installed so it will not become dislodged during normal operation of the vehicle. Additionally, the tank must be supported around the entire bottom outside perimeter and captured both in the front and rear as well as side to side to prevent tank from shifting during vehicle operation. A picture frame type cradle mount with a minimum of 2" x 2" x 1/4" mild steel, stainless steel, or aluminum angle shall be provided or the use of corner angles having a minimum dimension of 4" x 4" x 1/4" by 6" high are permitted for the purpose of capturing the tank. Although the tank is designed on a free floating suspension principle, it is required that the tank have adequate vertical hold down restraints to minimize movement during vehicle operation. If proper retention has not been incorporated into the apparatus hose floor structure, an optional mounting restraint system shall be located on top of the tank, half way between the front and the rear on each side of the tank. These stops can be constructed of steel, stainless steel or aluminum angle having minimum dimensions of 3" x 3" x 1/4" and shall be approximately 6" to 12" long. These brackets must incorporate rubber isolating pads with a minimum thickness of 1/4" inch and a hardness of 60 durometer affixed on the underside of the angle. The angle should then be bolted to the body side walls of the vehicle while extending down to rest on the top outside edge of the upper side wall of the tank. Hose beds floors must be so designed that the floor slat supports extend full width from side wall to side wall and are not permitted to drop off the edge of the tank or in any way come in contact with the individual covers where a puncture could occur. Tank top must be capable of supporting loads up to 200 lbs per sq. foot when evenly distributed. Other equipment such as generators, portable pumps, etc. must not be mounted directly to the tank top unless provisions have been designed into the Poly-Tank® III for that purpose. The tank shall be completely removable without disturbing or dismantling the apparatus structure.

**Capacity Certification:**

All water and foam tanks shall be tested and certified as to capacity on a calibrated and certified tilting scale. Each tank shall be weighed empty and full to provide precise fluid capacity. Each Poly-Tank® III is delivered with a Certificate of Capacity delineating the weight empty and full and the resultant capacity based on weight. Engineering estimates for capacity calculations shall not be permitted for capacity certification.

**Center of Gravity:**

A center of gravity calculation shall be determined for each tank and provided as requested in order to provide the apparatus manufacturer with the necessary data to design and certify the apparatus with respect to the NFPA requirements regarding rollover stability. This information may be used by the apparatus manufacturer to assist in the calculation of the apparatus's ability to meet the tilt table static rollover threshold or calculated Center of Gravity

requirements per NFPA. A center of gravity and weight calculation for both empty and full conditions shall be required with each tank.

**TANKNOLOGY™ Tag:**

A tag shall be installed on the apparatus in a convenient location and contain pertinent information including a QR code readable by commercially available smart phones. The information contained on the tag shall include the capacity of the water and foam (s), the maximum fill and pressure rates, the serial number of the tank, the date of manufacture, the tank manufacturer, and contact information. The QR code will allow the user to connect with the tank manufacturer for additional information and assistance.

**Warranty:**

For normal fire department applications, the tank shall have a limited Lifetime warranty that provides warranty service for the life of the fire apparatus in which the tank is installed. Warranties are transferable if the apparatus ownership changes by requesting the transfer from UPF. In applications where the tank will be subject to severe conditions, the tank may have a warranty unique to the application that is clearly defined for each such application.

**HOSEBED DIVIDERS:**

There shall be two (2) hosebed dividers supplied and installed in hosebed. These dividers shall be 3/16" 5052 sheet with an angle bent along the bottom edge for mounting purposes. They shall have a hand hold hole punched at the rear upper corner to assist a firefighter when trying to access the hose bed.

**HOSEBED COVER:**

There shall be a Hypalon cover that is secured by twist-lock connectors along the top and Velcro closures on each end provided with the apparatus. The cover shall completely protect the hose in the hosebed and prevent the hose from inadvertently deploying during normal operation. The cover shall meet NFPA compliant.

Hosebed cover color shall be determined by the Ascutney Volunteer Fire Department during a Preconstruction Conference.

**ROLL-UP DOORS:**

All compartment doors shall have Amdor brand anodized aluminum non-painted roll-up doors. The doors shall have the following features:

- Double wall slat with continuous ball & socket hinge joint
- Stainless steel left bar latching system
- Bottom panels with cutouts large enough for a gloved hand
- Narrow door slat and compact balancer design to minimize door coil size. This maximizes usable compartment space.
- Amdor Luma Bar compartment lights.

A “Door Ajar” warning light shall be supplied in the cab to notify the occupants that a compartment door has been left open.

### **PORTABLE TANK RACK:**

A Ziamatic portable tank rack shall be supplied and installed above the compartments on the right side.

- This portable tank rack shall include the following features:
- Stores portable tank over the side compartments of an apparatus and, at the flip of a switch, lowers to a convenient height for safe and easy retrieval.
- Tank boxes are adjustable and secure virtually all popular makes and models of portable tank. Identify your tank when placing your order and we will configure the boxes for you before shipping.
- Self-contained 12V hydraulic actuators provide a more even, parallel operating motion.
- NFPA compliant—flashing light kit provides a visual alert when system is out of the stored position.
- Tank box will accommodate portable tanks up to 36” H x 9” W when collapsed.
- Requires 12V, 80A electrical source
- Designed for use on shelves with a minimum depth of 8-1/2”.
- Requires mounting surface equal to length of collapsed tank plus 21” (10-1/2” per casting).
- Sustains maximum load of 500 lb.

### **PORTABLE TANK:**

One (1) 2,100 gallon portable tank with an aluminum frame shall be supplied.

### **SUCTION HOSE:**

Two (2) lengths of 6” x 10’ suction hose shall be supplied. These shall be stored under the water tank- one (1) each side.

### **SCBA BRACKETS:**

Four (4) Ziamatic Walkaway SCBA brackets shall be installed in the high side compartment.

### **PUMP:**

Pump shall be Hale DSD or equivalent rated at 1250 GPM.

### **PUMP TEST:**

The pump and all its associated piping and accessories will be tested and certified by Underwriters Laboratories or equivalent testing company prior to delivery. This test will be done in accordance with NFPA requirements in all aspects. Upon delivery, the required



certificates will be turned over to the Fire Department and all necessary placards installed on the truck.

The pump shall deliver the percentage of rate discharge at the pressure listed below:

- 100 percent of rated capacity at 150 pounds net pressure
- 70 percent of rated capacity at 200 pounds net pressure
- 50 percent of rated capacity at 250 pounds net pressure
- 100 percent of rated capacity at 165 pounds net pressure

### **PLUMBING:**

All piping shall be stainless steel schedule 10 or greater with full flow flexible sections as needed, utilizing Victaulic groove type couplings. All piping that is continuously wetted with foam concentrate or foam concentrate/water solution shall be constructed of materials that will not be damaged or corroded by continuous exposure to the foam concentrate.

All stainless steel piping shall come with a non-pro-rated warranty of fifteen (15) years.

### **PUMP PANEL:**

Pump panels shall be side mount fabricated from stainless steel. All controls and gauges will be laid out in a way that will allow functionality and ease to the operator. A pump panel layout shall be supplied and approved by the Ascutney Volunteer Fire Department prior to construction.

### **TEST PLATE:**

A permanently affixed plate shall be installed at the pump operator's panel. This plate shall provide the rated discharge and pressure together with the speed of the engine, as determined by the certification test for each unit.

### **PUMP PANEL IDENTIFICATION TAGS:**

NFPA compliant engraved panel tags will be supplied and attached by using double sided tape. The color coding sequence shall be determined by the Ascutney Volunteer Fire Department.

### **GAUGES:**

All gauges will be of a liquid filled type to protect against freezing, with adequate line drains. The master suction and discharge gauges will be 3 ½" diameter, with the individual discharge line gauges being 2 ½" diameter. All gauges will be Class1 brand or equivalent.

### **SIX INCH INLETS:**

Two (2) 6" diameter inlets shall be provided- one each side of the truck. Both inlets shall extend through the pump panel. Both inlets shall come with a long-handled chrome plated caps.

**AUXILIARY SUCTION:**

There shall be one (1) full flow 2½" gated side (pony) suction mounted on the pump panel. This auxiliary suction shall include a plug.

**REAR FILL:**

One (1) 2 ½" rear direct tank fill shall be provided. This valve shall be screwed to the back of the tank and protrude through the rear body wall beside the dump valve and will terminate with a 2 ½" swivel female NST fitting and be equipped with a lever style handle.

**CROSSLAYS:**

There shall be two (2) 2" valves with plumbing for crosslays to include swivel elbows. These shall terminate with 1 ½" NPSH swivel elbows.

**CROSSLAY COVER:**

A NFPA compliant crosslay cover shall be installed.

The color of this crosslay cover shall be determined by the Ascutney Volunteer Fire Department during a Preconstruction Conference.

**LEFT SIDE DISCHARGE:**

One (1) 2 ½" discharges shall be installed on the left side. This discharge shall come with a 30-degree elbow with 2 ½" x 1 ½" reducer and 1 ½" chrome cap. The valve shall be equipped with ¾" line drain at the lower portion.

**RIGHT SIDE DISCHARGES:**

One (2) 2 ½" discharge shall be installed on the right side. This discharge shall come with 30-degree elbow with 2 ½" x 1 ½" reducer and 1 ½" chrome cap. The valve shall be equipped with ¾" line drain at the lower portion.

One (1) 3½" discharge on right side with manual rotary control and valve position indicator directly connected to pump discharge manifold with integral drain and 3½" x 4" 30° chrome or polished aluminum alloy elbow with 4" Storz fitting with blind Storz cap.

**REAR DISCHARGE:**

One (1) 2 ½" rear discharge shall be plumbed through the water tank to the left rear of the truck. The pipe for this discharge shall terminate with a 2 ½" chrome plated cap. This discharge will have a push/pull "T" handle type actuator and have a ¾" line drain at the lower portion of the left side pump panel.

### **DUMP VALVE:**

A Newton 10" stainless steel dump valve with extension chute and swivel shall be installed. The extension chute and swivel will allow this to dump to the left, right and rear of the truck.

### **AIR PRIMER:**

The pump priming will be accomplished by use of a Trident vacuum type primer. This primer is operated using air pressure from the truck chassis reservoir with a valve mounted at the pump panel. The use of this style primer does not require electrical power while still being capable of producing NFPA compliant vacuum conditions.

### **RELIEF VALVE:**

An Elkhart 40 or equivalent suction relief valve shall be mounted direct to the pump housing and plumbed for the water to exit to ground per NFPA requirements.

### **PRESSURE GOVERNOR:**

Fire Research PumpBoss series PBA400-A00 pressure governor and monitoring display kit shall be installed. The kit shall include a control module, intake pressure sensor, discharge pressure sensor, and cables. The control module case shall be waterproof and have dimensions not to exceed 6 3/4" high by 4 5/8". The control knob shall be 2" in diameter with no mechanical stops, have a serrated grip, and a red idle push button in the center. It shall not extend more than 1 3/4" from the front of the control module. Inputs for monitored engine information shall be from a J1939 databus or independent sensors. Outputs for engine control shall be on the J1939 databus or engine specific wiring. Inputs from the pump discharge and intake pressure sensors shall be electrical.

The following continuous displays shall be provided:

- Engine RPM; shown with four daylight bright LED digits more than 1/2" high
- Check engine and stop engine warning LEDs
- Engine oil pressure; shown on a dual color (green/red) LED bar graph display
- Engine coolant temperature; shown on a dual color (green/red) LED bar graph display
- Transmission Temperature: shown on a dual color (green/red) LED bar graph display
- Battery voltage; shown on a dual color (green/red) LED bar graph display
- Pressure and RPM operating mode LEDs
- Pressure / RPM setting; shown on a dot matrix message display
- Throttle ready LED.

A dot-matrix message display shall show diagnostic and warning messages as they occur. It shall show monitored apparatus information, stored data, and program options when selected by the operator. All LED intensity shall be automatically adjusted for day and night time operation. The program shall store the accumulated operating hours for the pump and engine to be displayed with the push of a button. It shall monitor inputs and support audible and visual warning alarms for the following conditions:

- High Battery Voltage
- Low Battery Voltage (Engine Off)
- Low Battery Voltage (Engine Running)
- High Transmission Temperature
- Low Engine Oil Pressure
- High Engine Coolant Temperature
- Out of Water (visual alarm only)
- No Engine Response (visual alarm only).

The program features shall be accessed via push buttons located on the front of the control module. There shall be a USB port located at the rear of the control module to upload future firmware enhancements.

The governor shall operate in two control modes, pressure and RPM. No discharge pressure or engine RPM variation shall occur when switching between modes. A throttle ready LED shall light when the interlock signal is recognized. The governor shall start in pressure mode and set the engine RPM to idle. In pressure mode the governor shall automatically regulate the discharge pressure at the level set by the operator. In RPM mode the governor shall maintain the engine RPM at the level set by the operator except in the event of a discharge pressure increase. The governor shall limit a discharge pressure increase in RPM mode to a maximum of 30 psi. Other safety features shall include recognition of no water conditions with an automatic programmed response and a push button to return the engine to idle.

The pressure governor and monitoring pressure display shall be programmed at installation for a specific engine.

### **WATER LEVEL GAUGE:**

Fire Research TankVision Pro model WLA300-A00 tank indicator kit shall be installed. The kit shall include an electronic indicator module, a pressure sensor, and a 10' sensor cable. The indicator shall show the volume of water in the tank on nine (9) easy to see super bright RGB LEDs. A wide view lens over the LEDs shall provide for a viewing angle of 180 degrees. The indicator case shall be waterproof, manufactured of Polycarbonate/Nylon material, and have a distinctive blue label.

The program features shall be accessed from the front of the indicator module. The program shall support self-diagnostics capabilities, self-calibration, six (6) programmable colored light patterns to display tank volume, adjustable brightness control levels and a datalink to connect remote indicators. Low water warnings shall include flashing LEDs at 1/4 tank, down chasing LEDs when the tank is almost empty, and an output for an audio alarm.

The indicator shall receive an input signal from an electronic pressure sensor. The sensor shall be mounted from the outside of the water tank near the bottom. No probe shall be placed on

the interior of the tank. Wiring shall be weather resistant and have automotive type plug-in connectors.

### **FOAM SYSTEM:**

A Fire Research FoamPro 1600 shall be supplied and installed.

The foam proportioning operation shall be based on direct measurement of water flows, and remain consistent within the specified flows and pressures. System must be capable of delivering accuracy to within 5% of calibrated settings over the advertised operation range when installed according to factory standards. The system shall be equipped with a control module suitable for installation on the pump panel. Incorporated within the motor driver shall be a microprocessor that receives input from the system flowmeter, while also monitoring foam concentrate pump output. This compares values to ensure that the operator's preset is proportional to the amount of foam concentrate injected into the discharge side of the fire pump.

A paddlewheel-type flowmeter shall be installed in the discharge system specified to be "foam capable." A simulated flow feature shall be incorporated into the motor driver to simulate an approximate flow value of 100 gpm. This feature is to be engaged or disengaged with a momentary switch and will automatically disengage when the main system switch is turned off.

The control module shall enable the pump operator to:

Activate the foam proportioning system

Select proportioning rates from 0.1% to 1.0%

See a "low concentrate" warning light flash when the foam tank runs low. In two minutes, if foam concentrate is not added to the tank, shut the foam concentrate pump down.

A 12 or 24-volt electric motor driven positive displacement plunger pump shall be provided. The pump capacity shall be from 0.1 gpm (0.38 L/min) to 1.7 gpm (6.4 L/min) at 200 psi (13.8 BAR) with a maximum operating pressure up to 400 psi (27.6 BAR). The pump shall have the capability to draw 3 foot of lift. The system will draw a maximum of 30 amps @ 12 VDC or 15 amps @ 24 VDC. The motor shall be controlled by the microprocessor (mounted to the base of the pump). It shall receive signals from the control module and power the 1/3 hp (.25 Kw) electric motor in a variable speed duty cycle to ensure that the correct proportion of concentrate is injected into the water stream. A full flow check valve shall be provided in the discharge piping to prevent foam contamination of fire pump and water tank. A 12 psi (.83 BAR) opening pressure check valve shall be provided in concentrate line.

### **FOAM LEVEL GAUGE:**

Fire Research TankVision Pro model WLA360-A00 tank indicator kit shall be installed. The kit shall include an electronic indicator module, a pressure sensor, a 10' sensor cable and a tank vent. The indicator shall show the volume of Class A foam concentrate in the tank on nine (9) easy to see super bright RGB LEDs. A wide view lens over the LEDs shall provide for a viewing

angle of 180 degrees. The indicator case shall be waterproof, manufactured of Polycarbonate/Nylon material, and have a distinctive green label.

The program features shall be accessed from the front of the indicator module. The program shall support self-diagnostics capabilities, self-calibration, six (6) programmable colored light patterns to display tank volume, adjustable brightness control levels and a datalink to connect remote indicators. Low water warnings shall include flashing LEDs at 1/4 tank, down chasing LEDs when the tank is almost empty, and an output for an audio alarm.

The indicator shall receive an input signal from an electronic pressure sensor. The sensor shall be mounted from the outside of the foam tank near the bottom. No probe shall be placed on the interior of the tank. Wiring shall be weather resistant and have automotive type plug-in connectors.

#### **WIRING:**

All wiring on the body will run from the cab in a thermo plastic convoluted loom. This cable will run into the beavertail on each rear corner of the truck where there shall be a terminal strip mounted. All wiring shall radiate from these terminal strips. Each beavertail shall be covered up with a waterproof cover of aluminum diamond plate deck for ease of maintenance and repairs.

All I.C.C. required lighting will run from the same circuit supplied by the chassis manufacturer and will be controlled by the fuses or circuit breakers supplied with the chassis. All additional circuits installed by us will be run through a circuit breaker. All wiring will be individually color coded for ease of maintenance and consist of all NFPA complaint materials.

Any and all necessary provisions shall be included to allow the Ascutney Volunteer Fire Department to purchase and install a Superior Signals LED Arrow Board mounted on a power lift at a later date.

#### **LIGHT BAR:**

The light bar that is currently installed on Ascutney Volunteer Fire Department's Engine 1 shall be removed and reinstalled on the new chassis.

#### **Q2B:**

The Federal Q2B mechanical siren that is currently installed on Ascutney Volunteer Fire Department's Engine 1 shall be removed and reinstalled on new chassis.

#### **BROW LIGHT:**

One (1) Whelen Single Panel Pioneer brow mounted LED scene light shall be provided and installed.

**GROUND LIGHTS:**

Six (6) round LED sealed waterproof lights mounted in grommets shall be provided and installed around the underside of the body and rear step to provide ground lighting.

**LIGHT PACKAGE:**

Two (2) Whelen Model 600 Series red LED lights mounted in the front grille

Two (2) Whelen Model 700 Series red LED lights mounted in the rear of the body- lower portion of the body

Four (4) Whelen Model 700 Series red LED lights mounted two (2) each side of the truck

**TAILLIGHT PACKAGE:**

Two (2) Whelen 600 Series LED Brake/Tail/Turn – one (1) each side

Two (2) Whelen 600 LED Series Amber Arrow – one (1) each side

Two (2) Whelen 600 Series LED White/Min Back-Up – one (1) each side

Two (2) Whelen 600 Series Red Lights – one (1) each side.

*These lights shall be installed in a four light vertical flange*

**SCENE LIGHTS:**

Three (3) pairs of Whelen 900 LED scene lights shall be installed as specified. The lights shall have 24 Super LEDs.

These lights will be installed in the following locations:

- Two (2) each side of body
- Two (2) at rear of truck

**PAINT:**

Cab and chassis shall be painted black over red to match existing apparatus. The exact shade of red shall be determined at a Preconstruction Conference.

The rear body, excluding compartment doors, shall be painted red to match cab color.

**LETTERING:**

The truck's lettering shall match current apparatus.

**REFLECTIVE STRIPE AND CHEVRON:**

There will be a reflective Scotchlite stripe installed per NFPA 1901.

The rear of the truck will be chevron striped using 3M diamond grade with alternating red and yellow colors per NFPA 1901.

ATTACHMENT B  
[CHASSIS SPEC]



# SPECIFICATION PROPOSAL

## Description

### Price Level

M2 PRL-26M (EFF:7/26/21)

### Data Version

SPECPRO21 DATA RELEASE VER 030

### Vehicle Configuration

M2 106 CONVENTIONAL CHASSIS  
2023 MODEL YEAR SPECIFIED  
SET BACK AXLE - TRUCK  
STRAIGHT TRUCK PROVISION  
LH PRIMARY STEERING LOCATION

### General Service

TRUCK CONFIGURATION  
DOMICILED, USA (EXCLUDING CALIFORNIA AND  
CARB OPT-IN STATES)  
FIRE SERVICE  
EMERGENCY VEHICLES BUSINESS SEGMENT  
LIQUID BULK COMMODITY  
TERRAIN/DUTY: 100% (ALL) OF THE TIME, IN  
TRANSIT, IS SPENT ON PAVED ROADS  
MAXIMUM 8% EXPECTED GRADE  
SMOOTH CONCRETE OR ASPHALT PAVEMENT -  
MOST SEVERE IN-TRANSIT (BETWEEN SITES)  
ROAD SURFACE  
MEDIUM TRUCK WARRANTY  
EXPECTED FRONT AXLE(S) LOAD : 16000.0 lbs  
EXPECTED REAR DRIVE AXLE(S) LOAD :  
31000.0 lbs  
EXPECTED GROSS VEHICLE WEIGHT CAPACITY  
: 47000.0 lbs

## Description

### Truck Service

FIRE TANK/PUMPER - MAIN DRIVELINE DRIVEN  
SPLIT-SHAFT PTO/PUMP  
CUSTOM MFR'S/BODY TYPE IDENTIFICATION  
EXPECTED BODY/PAYLOAD CG HEIGHT ABOVE  
FRAME "XX" INCHES : 32.0 in

### Engine

CUM L9 360EV HP @ 2200 RPM, 2200 GOV RPM,  
1150 LB-FT @ 1200 RPM, R/F/E

### Electronic Parameters

65 MPH ROAD SPEED LIMIT  
CRUISE CONTROL SPEED LIMIT SAME AS ROAD  
SPEED LIMIT  
PTO MODE ENGINE RPM LIMIT - 1200 RPM  
PTO MODE BRAKE OVERRIDE - SERVICE  
BRAKE APPLIED  
PTO RPM WITH CRUISE SET SWITCH - 700 RPM  
PTO RPM WITH CRUISE RESUME SWITCH - 900  
RPM  
PTO MODE CANCEL VEHICLE SPEED - 5 MPH  
PTO GOVERNOR RAMP RATE - 250 RPM PER  
SECOND  
ONE REMOTE PTO SPEED  
PTO SPEED 1 SETTING - 1200 RPM  
PTO MINIMUM RPM - 700  
REGEN INHIBIT SPEED THRESHOLD - 5 MPH

### Engine Equipment

2010 EPA/CARB/GHG21 CONFIGURATION  
NO 2008 CARB EMISSION CERTIFICATION  
STANDARD OIL PAN  
ENGINE MOUNTED OIL CHECK AND FILL  
SIDE OF HOOD AIR INTAKE WITH NFPA  
COMPLIANT EMBER SCREEN AND FIRE  
RETARDANT DONALDSON AIR CLEANER  
DR 12V 275 AMP 40-SI BRUSHLESS PAD  
ALTERNATOR WITH REMOTE BATTERY  
VOLTAGE SENSE  
(2) DTNA GENUINE, FLOODED STARTING, MIN  
2000CCA, 370RC, THREADED STUD BATTERIES  
BATTERY BOX FRAME MOUNTED  
STANDARD BATTERY JUMPERS

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**Description**

SINGLE BATTERY BOX FRAME MOUNTED LH  
SIDE UNDER CAB

WIRE GROUND RETURN FOR BATTERY CABLES  
WITH ADDITIONAL FRAME GROUND RETURN

NON-POLISHED BATTERY BOX COVER

CAB AUXILIARY POWER CABLE

POSITIVE LOAD DISCONNECT WITH CAB  
MOUNTED CONTROL SWITCH MOUNTED  
OUTBOARD DRIVER SEAT

POSITIVE AND NEGATIVE POSTS FOR  
JUMPSTART LOCATED ON FRAME NEXT TO  
STARTER

CUMMINS TURBOCHARGED 18.7 CFM AIR  
COMPRESSOR WITH INTERNAL SAFETY VALVE

STANDARD MECHANICAL AIR COMPRESSOR  
GOVERNOR

AIR COMPRESSOR DISCHARGE LINE

GVG, FIRE AND EMERGENCY SERVICE  
VEHICLES ENGINE WARNING

C-BRAKE BY JACOBS WITH LOW/OFF/HIGH  
BRAKING DASH SWITCH

RH OUTBOARD UNDER STEP MOUNTED  
HORIZONTAL AFTERTREATMENT SYSTEM  
ASSEMBLY WITH RH HORIZONTAL TAILPIPE  
EXITING FORWARD OF REAR TIRES

ENGINE AFTERTREATMENT DEVICE,  
AUTOMATIC OVER THE ROAD ACTIVE  
REGENERATION AND DASH MOUNTED SINGLE  
REGENERATION REQUEST/INHIBIT SWITCH

STANDARD EXHAUST SYSTEM LENGTH

RH HORIZONTAL TAILPIPE, EXIT FORWARD OF  
REAR TIRES

6 GALLON DIESEL EXHAUST FLUID TANK

100 PERCENT DIESEL EXHAUST FLUID FILL

LH MEDIUM DUTY STANDARD DIESEL EXHAUST  
FLUID TANK LOCATION

STANDARD DIESEL EXHAUST FLUID PUMP  
MOUNTING

STANDARD DIESEL EXHAUST FLUID TANK CAP

HORTON DRIVEMASTER ADVANTAGE ON/OFF  
FAN DRIVE

AUTOMATIC FAN CONTROL WITH DASH  
SWITCH AND INDICATOR LIGHT, NON ENGINE  
MOUNTED

CUMMINS SPIN ON FUEL FILTER

COMBINATION FULL FLOW/BYPASS OIL FILTER

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**Description**

1100 SQUARE INCH ALUMINUM RADIATOR  
ANTIFREEZE TO -34F, OAT (NITRITE AND SILICATE FREE) EXTENDED LIFE COOLANT  
GATES BLUE STRIPE COOLANT HOSES OR EQUIVALENT  
CONSTANT TENSION HOSE CLAMPS FOR COOLANT HOSES  
RADIATOR DRAIN VALVE  
LOWER RADIATOR GUARD  
ALUMINUM FLYWHEEL HOUSING  
ELECTRIC GRID AIR INTAKE WARMER  
DELCO 12V 38MT HD STARTER WITH INTEGRATED MAGNETIC SWITCH

**Transmission**

ALLISON 3000 EVS AUTOMATIC TRANSMISSION WITH PTO PROVISION

**Transmission Equipment**

ALLISON VOCATIONAL PACKAGE 198 - AVAILABLE ON 3000/4000 PRODUCT FAMILIES WITH VOCATIONAL MODEL EVS  
ALLISON VOCATIONAL RATING FOR FIRE TRUCK/EMERGENCY VEHICLE APPLICATIONS AVAILABLE WITH ALL PRODUCT FAMILIES  
PRIMARY MODE GEARS, LOWEST GEAR 1, START GEAR 1, HIGHEST GEAR 5, AVAILABLE FOR 3000/4000 PRODUCT FAMILIES ONLY  
SECONDARY MODE GEARS, LOWEST GEAR 1, START GEAR 1, HIGHEST GEAR 6, AVAILABLE FOR 3000/4000 PRODUCT FAMILIES ONLY  
S5 PERFORMANCE LIMITING PRIMARY SHIFT SCHEDULE, AVAILABLE FOR 3000/4000 PRODUCT FAMILIES ONLY  
S5 PERFORMANCE LIMITING SECONDARY SHIFT SCHEDULE, AVAILABLE FOR 3000/4000 PRODUCT FAMILIES ONLY  
2200 RPM PRIMARY MODE SHIFT SPEED  
2200 RPM SECONDARY MODE SHIFT SPEED  
4TH GEAR ENGINE BRAKE PRESELECT RANGE WITH LESS AGGRESSIVE DOWNSHIFT STRATEGY  
2ND GEAR ENGINE BRAKE ALTERNATE PRESELECT WITH MODERATE DOWNSHIFT STRATEGY  
FUEL SENSE 2.0 DISABLED - PERFORMANCE - TABLE BASED

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**Description**

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DRIVER SWITCH INPUT - DEFAULT - NO SWITCHES

PUMP MODE INPUT ENABLED 3RD/4TH LOCKUP WIRED ON TCM INPUT AJ/BQ - ALLISON 5TH GEN TRANSMISSIONS

4TH RANGE INDICATION ON TCM OUTPUT C - ALLISON 5TH GEN TRANSMISSIONS

VEHICLE INTERFACE WIRING CONNECTOR WITHOUT BLUNT CUTS, AT BACK OF CAB

ELECTRONIC TRANSMISSION CUSTOMER ACCESS CONNECTOR FIREWALL MOUNTED

MAGNETIC PLUGS, ENGINE DRAIN, TRANSMISSION DRAIN, AXLE(S) FILL AND DRAIN

PUSH BUTTON ELECTRONIC SHIFT CONTROL, DASH MOUNTED

TRANSMISSION PROGNOSTICS - ENABLED 2013

WATER TO OIL TRANSMISSION COOLER, IN RADIATOR END TANK

TRANSMISSION OIL CHECK AND FILL WITH ELECTRONIC OIL LEVEL CHECK

SYNTHETIC TRANSMISSION FLUID (TES-295 COMPLIANT)

### Front Axle and Equipment

DETROIT DA-F-16.0-5 16,000# FL1 71.0 KPI/3.74 DROP SINGLE FRONT AXLE

MERITOR 16.5X6 Q+ CAST SPIDER CAM FRONT BRAKES, DOUBLE ANCHOR, FABRICATED SHOES

FIRE AND EMERGENCY SEVERE SERVICE, NON-ASBESTOS FRONT LINING

CAST IRON OUTBOARD FRONT BRAKE DRUMS

FRONT BRAKE DUST SHIELDS

FRONT OIL SEALS

VENTED FRONT HUB CAPS WITH WINDOW, CENTER AND SIDE PLUGS - OIL

STANDARD SPINDLE NUTS FOR ALL AXLES

MERITOR AUTOMATIC FRONT SLACK ADJUSTERS

TRW TAS-85 POWER STEERING

POWER STEERING PUMP

2 QUART SEE THROUGH POWER STEERING RESERVOIR

CURRENT AVAILABLE SYNTHETIC 75W-90 FRONT AXLE LUBE

**Description**

**Front Suspension**

16,000# FLAT LEAF FRONT SUSPENSION  
GRAPHITE BRONZE BUSHINGS WITH SEALS -  
FRONT SUSPENSION  
NO FRONT SHOCK ABSORBERS

**Rear Axle and Equipment**

RS-30-185 31,000# U-SERIES FIRE/EMERGENCY  
SERVICE SINGLE REAR AXLE  
5.63 REAR AXLE RATIO  
IRON REAR AXLE CARRIER WITH STANDARD  
AXLE HOUSING  
MXL 17T MERITOR EXTENDED LUBE MAIN  
DRIVELINE WITH HALF ROUND YOKES  
DRIVER CONTROLLED TRACTION  
DIFFERENTIAL - SINGLE REAR AXLE  
(1) DRIVER CONTROLLED DIFFERENTIAL LOCK  
REAR VALVE FOR SINGLE DRIVE AXLE  
BLINKING LAMP WITH EACH MODE SWITCH,  
DIFFERENTIAL UNLOCK WITH IGNITION OFF,  
ACTIVE <5 MPH  
MERITOR 16.5X7 P CAST SPIDER CAM REAR  
BRAKES, DOUBLE ANCHOR, CAST SHOES  
FIRE AND EMERGENCY SEVERE SERVICE NON-  
ASBESTOS REAR BRAKE LINING  
BRAKE CAMS AND CHAMBERS ON FORWARD  
SIDE OF DRIVE AXLE(S)  
WEBB CAST IRON REAR BRAKE DRUMS  
REAR BRAKE DUST SHIELDS  
REAR OIL SEALS  
WABCO TRISTOP D LONGSTROKE 1-DRIVE  
AXLE SPRING PARKING CHAMBERS  
HALDEX AUTOMATIC REAR SLACK ADJUSTERS  
CURRENT AVAILABLE SYNTHETIC 75W-90 REAR  
AXLE LUBE

**Rear Suspension**

31,000# FLAT LEAF SPRING REAR SUSPENSION  
WITH HELPER AND RADIUS ROD FOR  
FIRE/EMERGENCY SERVICE  
SPRING SUSPENSION - NO AXLE SPACERS  
STANDARD AXLE SEATS IN AXLE CLAMP  
GROUP  
FORE/AFT CONTROL RODS

**Brake System**

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**Description**

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AIR BRAKE PACKAGE  
WABCO 4S/4M ABS  
REINFORCED NYLON, FABRIC BRAID AND WIRE  
BRAID CHASSIS AIR LINES  
FIBER BRAID PARKING BRAKE HOSE  
STANDARD BRAKE SYSTEM VALVES  
STANDARD AIR SYSTEM PRESSURE  
PROTECTION SYSTEM  
STD U.S. FRONT BRAKE VALVE  
RELAY VALVE WITH 5-8 PSI CRACK PRESSURE,  
NO REAR PROPORTIONING VALVE  
WABCO SYSTEM SAVER HP WITH INTEGRAL  
AIR GOVERNOR AND HEATER  
AIR DRYER MOUNTED INBOARD ON LH RAIL  
STEEL AIR BRAKE RESERVOIRS  
CLEAR FRAME RAILS FROM BACK OF CAB TO  
FRONT REAR SUSPENSION BRACKET, BOTH  
RAILS OUTBOARD  
BW DV-2 AUTO DRAIN VALVE WITHOUT HEATER  
- WET TANK

**Trailer Connections**

UPGRADED CHASSIS MULTIPLEXING UNIT  
UPGRADED BULKHEAD MULTIPLEXING UNIT

**Wheelbase & Frame**

4975MM (196 INCH) WHEELBASE  
7/16X3-9/16X11-1/8 INCH STEEL FRAME  
(11.11MMX282.6MM/0.437X11.13 INCH) 120KSI  
2550MM (100 INCH) REAR FRAME OVERHANG  
FRAME OVERHANG RANGE: 91 INCH TO 100  
INCH  
CALC'D BACK OF CAB TO REAR SUSP C/L (CA) :  
130.32 in  
CALCULATED EFFECTIVE BACK OF CAB TO  
REAR SUSPENSION C/L (CA) : 127.32 in  
CALC'D FRAME LENGTH - OVERALL : 325.66 in  
CALCULATED FRAME SPACE LH SIDE : 95.6 in  
CALCULATED FRAME SPACE RH SIDE : 158.27  
in  
SQUARE END OF FRAME  
FRONT CLOSING CROSSMEMBER  
LIGHTWEIGHT HEAVY DUTY ALUMINUM ENGINE  
CROSSMEMBER

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**Description**

STANDARD CROSSMEMBER BACK OF TRANSMISSION  
STANDARD MIDSHIP #1 CROSSMEMBER(S)  
STANDARD REARMOST CROSSMEMBER  
STANDARD SUSPENSION CROSSMEMBER

**Chassis Equipment**

THREE-PIECE 14 INCH CHROMED STEEL BUMPER WITH COLLAPSIBLE ENDS  
FRONT TOW HOOKS - FRAME MOUNTED  
BUMPER MOUNTING FOR SINGLE LICENSE PLATE  
FENDER AND FRONT OF HOOD MOUNTED FRONT MUDFLAPS  
GRADE 8 THREADED HEX HEADED FRAME FASTENERS  
D15-16004-000 CENTER PUNCH TO MARK CENTERLINE OF REAR SUSPENSION ON FRAME WEB  
TANK BODY 0 TO 1500 GALLONS

**Fuel Tanks**

50 GALLON/189 LITER SHORT RECTANGULAR ALUMINUM FUEL TANK - LH  
RECTANGULAR FUEL TANK(S)  
POLISHING OF FUEL/HYDRAULIC TANK(S) WITH PAINTED BANDS  
FUEL TANK(S) FORWARD  
POLISHED STAINLESS STEEL STEP FINISH  
FUEL TANK CAP(S)  
DETROIT FUEL/WATER SEPARATOR WITH WATER IN FUEL SENSOR, HAND PRIMER AND 12 VOLT PREHEATER"  
EQUIFLO INBOARD FUEL SYSTEM  
HIGH TEMPERATURE REINFORCED NYLON FUEL LINE

**Tires**

MICHELIN X WORKS Z 315/80R22.5 20 PLY RADIAL FRONT TIRES  
MICHELIN XDN2 GRIP 315/80R22.5 20 PLY RADIAL REAR TIRES

**Hubs**

CONMET PRESET PLUS PREMIUM IRON FRONT HUBS  
WEBB IRON REAR HUBS



**Description**

**Wheels**

ALCOA ULTRA ONE 89U64X 22.5X9.00 10-HUB  
PILOT 5.99 INSET ALUMINUM FRONT WHEELS  
ALCOA ULTRA ONE 89U64X 22.5X9.00 10-HUB  
PILOT 5.99 INSET ALUMINUM REAR WHEELS  
POLISHED BOTH SIDES FRONT WHEELS WITH  
DURA-BRIGHT FINISH  
POLISHED OUTER AND INNER (DISHED SIDES)  
REAR WHEELS WITH ALL DURA-BRIGHT FINISH  
FRONT WHEEL MOUNTING NUTS  
REAR WHEEL MOUNTING NUTS  
NO PUSHER/TAG WHEEL MOUNTING NUTS  
NYLON WHEEL GUARDS FRONT AND REAR ALL  
INTERFACES

**Cab Exterior**

106 INCH BBC FLAT ROOF ALUMINUM  
CONVENTIONAL CAB  
AIR CAB MOUNTING  
LH AND RH EXTERIOR GRAB HANDLES WITH  
SINGLE RUBBER INSERT  
HOOD MOUNTED CHROMED PLASTIC GRILLE  
CHROME HOOD MOUNTED AIR INTAKE GRILLE  
FIBERGLASS HOOD  
TUNNEL/FIREWALL LINER  
DUAL 25 INCH ROUND STUTTER TONE HOOD  
MOUNTED AIR HORNS  
SINGLE ELECTRIC HORN  
DUAL HORN SHIELDS  
DOOR LOCKS AND IGNITION SWITCH KEYED  
THE SAME  
KEY QUANTITY OF 2  
REAR LICENSE PLATE MOUNT END OF FRAME  
INTEGRAL HEADLIGHT/MARKER ASSEMBLY  
WITH CHROME BEZEL  
LED AERODYNAMIC MARKER LIGHTS  
DAYTIME RUNNING LIGHTS  
OMIT STOP/TAIL/BACKUP LIGHTS AND PROVIDE  
WIRING WITH SEPARATE STOP/TURN WIRES  
TO 4 FEET BEYOND END OF FRAME  
STANDARD FRONT TURN SIGNAL LAMPS  
DUAL WEST COAST BRIGHT FINISH HEATED  
MIRRORS WITH LH AND RH REMOTE  
DOOR MOUNTED MIRRORS

### Description

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102 INCH EQUIPMENT WIDTH  
LH AND RH 8 INCH BRIGHT FINISH CONVEX  
MIRRORS MOUNTED UNDER PRIMARY  
MIRRORS  
STANDARD SIDE/REAR REFLECTORS  
RH AFTERTREATMENT SYSTEM CAB ACCESS  
WITH POLISHED DIAMOND PLATE COVER  
PARK BRAKE REMINDER WARNING SYSTEM  
COMPOSITE EXTERIOR SUN VISOR  
63X14 INCH TINTED REAR WINDOW  
TINTED DOOR GLASS LH AND RH WITH TINTED  
NON-OPERATING WING WINDOWS  
RH AND LH ELECTRIC POWERED WINDOWS  
1-PIECE SOLAR GREEN GLASS WINDSHIELD  
2 GALLON WINDSHIELD WASHER RESERVOIR  
WITHOUT FLUID LEVEL INDICATOR, FRAME  
MOUNTED

### Cab Interior

OPAL GRAY VINYL INTERIOR  
MOLDED PLASTIC DOOR PANEL WITHOUT  
VINYL INSERT WITH ALUMINUM KICKPLATE  
LOWER DOOR  
MOLDED PLASTIC DOOR PANEL WITHOUT  
VINYL INSERT WITH ALUMINUM KICKPLATE  
LOWER DOOR  
BLACK MATS WITH SINGLE INSULATION  
IN DASH STORAGE BIN  
(2) CUP HOLDERS LH AND RH DASH  
GRAY/CHARCOAL FLAT DASH  
SMART SWITCH EXPANSION MODULE  
HEATER, DEFROSTER AND AIR CONDITIONER  
STANDARD HVAC DUCTING WITH SNOW  
SHIELD FOR FRESH AIR INTAKE  
MAIN HVAC CONTROLS WITH RECIRCULATION  
SWITCH  
STANDARD HEATER PLUMBING  
VALEO HEAVY DUTY A/C REFRIGERANT  
COMPRESSOR  
BINARY CONTROL, R-134A  
PREMIUM INSULATION  
SOLID-STATE CIRCUIT PROTECTION AND  
FUSES  
12V NEGATIVE GROUND ELECTRICAL SYSTEM

## Description

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DOME DOOR ACTIVATED LH AND RH, DUAL  
READING LIGHTS, FORWARD CAB ROOF  
LH AND RH ELECTRIC DOOR LOCKS  
(1) 12V POWER SUPPLY (1) DUAL 2.1 AMP USB  
CHARGER IN DASH  
SEATS INC 911 UNIVERSAL SERIES HIGH BACK  
AIR SUSPENSION DRIVER SEAT WITH NFPA  
1901-2009/2016 COMPLIANT SEAT SENSOR  
SEATS INC 911 2 MAN MID BACK NON  
SUSPENSION PASSENGER SEAT WITH NFPA  
2009 COMPLIANT SEAT SENSORS  
LH AND RH INTEGRAL DOOR PANEL ARMRESTS  
GRAY VINYL DRIVER SEAT COVER WITH GRAY  
CORDURA CLOTH BOLSTER AND HEADREST  
GRAY CORDURA PLUS CLOTH PASSENGER  
SEAT COVER  
NFPA 1901-2009 HIGH VISIBILITY ORANGE SEAT  
BELTS  
ADJUSTABLE TILT AND TELESCOPING  
STEERING COLUMN  
4-SPOKE 18 INCH (450MM) STEERING WHEEL  
DRIVER AND PASSENGER INTERIOR SUN  
VISORS

## Instruments & Controls

GRAY DRIVER INSTRUMENT PANEL  
GRAY CENTER INSTRUMENT PANEL  
BLACK GAUGE BEZELS  
LOW AIR PRESSURE INDICATOR LIGHT AND  
AUDIBLE ALARM  
2 INCH PRIMARY AND SECONDARY AIR  
PRESSURE GAUGES  
ENGINE COMPARTMENT MOUNTED AIR  
RESTRICTION INDICATOR WITH GRADUATIONS,  
WITH WARNING LIGHT IN DASH  
ELECTRONIC CRUISE CONTROL WITH  
SWITCHES IN LH SWITCH PANEL  
IGNITION SWITCH WITH NON REMOVABLE KEY  
ICU3S, 132X48 DISPLAY WITH DIAGNOSTICS, 28  
LED WARNING LAMPS AND DATA LINKED  
HEAVY DUTY ONBOARD DIAGNOSTICS  
INTERFACE CONNECTOR LOCATED BELOW LH  
DASH  
2 INCH ELECTRIC FUEL GAUGE  
PROGRAMMABLE RPM CONTROL -  
ELECTRONIC ENGINE

**Description**

---

ELECTRICAL ENGINE COOLANT TEMPERATURE GAUGE

2 INCH TRANSMISSION OIL TEMPERATURE GAUGE

ENGINE AND TRIP HOUR METERS INTEGRAL WITHIN DRIVER DISPLAY

ELECTRIC ENGINE OIL PRESSURE GAUGE

OVERHEAD INSTRUMENT PANEL

SMARTPLEX HUB MODULE WITH OVERHEAD SWITCH MOUNTING, DRIVER SIDE AND CENTER CONSOLE (12 SWITCH SLOTS)

NFPA VEHICLE DATA RECORDER AND SEATBELT DISPLAY

AM/FM/WB WORLD TUNER RADIO WITH BLUETOOTH, USB AND AUXILIARY INPUTS, J1939

DASH MOUNTED RADIO

(2) RADIO SPEAKERS IN CAB

AM/FM ANTENNA MOUNTED ON FORWARD LH ROOF

ROOF/OVERHEAD CONSOLE CB RADIO PROVISION

ELECTRONIC MPH SPEEDOMETER WITH SECONDARY KPH SCALE, WITHOUT ODOMETER

STANDARD VEHICLE SPEED SENSOR

ELECTRONIC 3000 RPM TACHOMETER

IGNITION SWITCH CONTROLLED ENGINE STOP

9 ON/OFF LATCHING SMARTPLEX SWITCHES

3-RED, 0-AMBER, 0-GREEN SMARTPLEX INDICATOR LAMPS

(2) FOOT SWITCHES: (1) OFFICER AIR HORN AND (1) DRIVER AIR HORN

DIGITAL VOLTAGE DISPLAY INTEGRAL WITH DRIVER DISPLAY

SINGLE ELECTRIC WINDSHIELD WIPER MOTOR WITH DELAY AND ARCTIC TYPE BLADES

MARKER LIGHT SWITCH INTEGRAL WITH HEADLIGHT SWITCH

ONE VALVE PARKING BRAKE SYSTEM WITH DASH VALVE CONTROL AUTONEUTRAL AND WARNING INDICATOR

SELF CANCELING TURN SIGNAL SWITCH WITH DIMMER, WASHER/WIPER AND HAZARD IN HANDLE

**Description**

INTEGRAL ELECTRONIC TURN SIGNAL  
FLASHER WITH HAZARD LAMPS OVERRIDING  
STOP LAMPS

**Design**

TWO COLOR CUSTOM PAINT

**Color**

CAB COLOR A: L3190EY RED ELITE EY  
CAB COLOR B: L0006EY WHITE ELITE EY  
BLACK, HIGH SOLIDS POLYURETHANE CHASSIS  
PAINT  
SUNVISOR PAINTED SAME AS CAB COLOR A  
STANDARD E COAT/UNDERCOATING

**Certification / Compliance**

U.S. FMVSS CERTIFICATION, EXCEPT SALES  
CABS AND GLIDER KITS

**Secondary Factory Options**

DEALER HAS BEEN ADVISED OF AND  
ACCEPTED RESPONSIBILITY FOR  
MODIFICATIONS DUE TO POSSIBLE  
PTO/CHASSIS INTERFERENCE

**Raw Performance Data**

CALCULATED EFFECTIVE BACK OF CAB TO  
REAR SUSPENSION C/L (CA) : 127.32 in

**Dealer Installed Options**

	<b>Weight Front</b>	<b>Weight Rear</b>
MODEL YEAR 2023 PRICING SURCHARGE	0	0
Total Dealer Installed Options	0 lbs	0 lbs

(\*\*\*) All cost increases for major components (Engines, Transmissions, Axles, Front and Rear Tires) and government mandated requirements, tariffs, and raw material surcharges will be passed through and added to factory invoices.



Treasurer, Town of Weathersfield  
Weathersfield, Vermont

TO: Weathersfield Selectboard  
FR: Steve Hier, Treasurer  
DA: March 17, 2022  
RE: Financial Management Questionnaire

The Vermont State Auditor of Accounts Office has developed a Financial Management Questionnaire for Town Treasurers to complete and share with their Selectboards. The intent is to generate a discussion focused on some of the internal control aspects of the town's financial practices.

It is worth noting that a "yes" answer does not always mean we are following the best practice. For some of the questions a "yes" represents best practice and for others a "no" represents best practice.

In my opinion, the form serves a good purpose – providing the opportunity for a Selectboard discussion on the town's financial internal controls. However, I find many of the questions awkward, outdated, and open to various interpretations. I have interpreted the questions that ask whether "you" do something to mean "you" as the town and not "you" at myself, the Town Treasurer. The "By Whom" column I find confusing because that is not always relevant to the particular question. I have listed the staff performing those functions when it seems to make sense. I have also used that column for comments when that makes sense.

We should discuss my answers at a Selectboard meeting and after doing so the Chair is supposed to sign and date the form as having been received by the Selectboard. I will then also sign the copy and maintain it in our files.

Thanks.

Financial Management Questionnaire – Towns and Cities

	Yes	No	Don't know	By whom
Are all town account records currently maintained by one individual?		x		
Do you reconcile bank and ledger balances monthly?		x		Operating Account is not up to date
Are checks always written to specified payees and not to cash?	x			
Does the same individual open the mail and deposit checks?		x		
Are pre-numbered checks used for all bank accounts?	x			
Are unopened bank statements delivered directly to the treasurer as received?		x		Either to the Treasurer or the Accountant
Do you always provide a numbered receipt for any cash payment made to the town?		x		
Have select board members attended financial trainings?			x	
Are bank statements reconciled on a regular basis?		x		Operating Account is not up to date
Does someone other than the treasurer review bank reconciliations?	x			Accountant
Have you deposited town monies anywhere other than a town account?		x		
Have you deposited any non-town monies into a town account?	x			some Ascutney Fire District money is
Is interest in town accounts apportioned to each account?	x			when appropriate as with Reserve Funds
Have there been any changes in authorized signatures during the fiscal year?	x			change in Assistant Treasurer
Has a signature stamp ever been used for any town account	x			only in emergencies when authorized
Has there ever been a theft, or unauthorized use of town funds or equipment?	x			
Are financial records maintained in a computerized system?	x			NEMRC
Does the town have written policies and procedures for financial operations?	x			
Does each town official have copies of these policies and procedures?			x	
Have you attended trainings on recordkeeping?	x			
Are checks written by the same individual who approves payments?		x		
Are you a participant in any business which does business with the town?	x			Treasurer - Ascutney Union Church
Do you maintain separate pages, columns or running balances for each fund?	x			we maintain separate funds in NEMRC
Do elected town auditors attend financial trainings?		x		there are no elected Town Auditors
Are bank accounts and fund balances reconciled on a monthly basis?		x		Operating Account is not up to date
Does the town loan money to town employees?		x		

**As a signer below I certify to the best of my knowledge that the answers provided in this self-assessment questionnaire are an accurate representation of the operation of the Town/City of: Weathersfield, Vermont.**

Preparer: (signature) \_\_\_\_\_ (printed name): Steven Hier Title: Treasurer

**Received by Select Board (signature): \_\_\_\_\_ on (date): \_\_\_\_\_**





March 14, 2022

Mr. Brandon Gulnick  
Town Manager  
Town of Weathersfield  
P.O. Box 550  
Ascutney, Vermont 05030

Dear Mr. Gulnick:

Enclosed is a draft of your audited financial statements for the year ended June 30, 2021.

Please review these statements and return this letter to us within 10 business days of the date above, indicating whether you have questions or corrections or whether you have accepted this draft as an adequate result of our engagement and understand the contents well enough to take responsibility for them.

Please call me with questions I have on page(s) \_\_\_\_\_.

OR

I have reviewed this draft, understand the financial information it represents and accept it as the final result of our engagement.

Subsequent Events:

In connection with your audit of the financial statements of the Town of Weathersfield, Vermont as of June 30, 2021 and for the year then ended for the purpose of expressing opinions as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Weathersfield, Vermont and the respective changes in financial position and, where applicable, cash flows in conformity with U.S. generally accepted accounting principles, you were previously provided with a representation letter dated November 12, 2021. No information has come to our attention that would cause us to believe that any of those previous representations should be modified.

No events (including any legal matters) have occurred subsequent to November 12, 2021 and through the date of this letter (or the date this letter is signed, whichever is later) that would require adjustment to or disclosure in the aforementioned financial statements.

SIGNED \_\_\_\_\_ DATE \_\_\_\_\_

(Print Name) \_\_\_\_\_

If you have any questions or comments, please do not hesitate to call.

Very Best,

Ron H.R. Smith, CPA, CFE

RHRS/jrg

Enclosures



*Proven Expertise & Integrity*

March 14, 2022

Selectboard  
Town of Weathersfield  
P.O. Box 550  
Ascutney, Vermont 05030

We have audited the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the Town of Weathersfield, Vermont for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 29, 2021. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant Audit Findings**

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town of Weathersfield, Vermont are described in Note 1 of Notes to Financial Statements. All significant transactions have been recognized in the financial statements in the proper period.

As described in Note 1 of Notes to Financial Statements, the Town of Weathersfield, Vermont changed accounting policies related to Governmental Accounting Standards Board (GASB Statement) No. 84, "*Fiduciary Activities*", GASB Statement No. 90, "*Majority Equity Interests*" and GASB Statement No. 93, "*Replacement of Interbank Offered Rates (paragraphs 4-11a)*" in 2021. There was no impact in the financial statements based on the cumulative effect of these accounting changes.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the Town of Weathersfield, Vermont's financial statements were:

- Fair value of investments
- Depreciation expense which is based on the estimated useful lives of capital assets
- Pension related assets, liabilities and revenues/expenses which are based on actuarial valuations
- Accrued compensated absences
- Deferred revenues

Management's process for determining the above estimates is based on firm concepts and reasonable assumptions of both historical and future events. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements are reflected in the deposits and investments, capital assets and other long-term obligations footnotes.

The financial statement disclosures are neutral, consistent and clear.

#### *Difficulties Encountered in Performing the Audit*

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

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial and communicate them to the appropriate level of management. A schedule of any uncorrected misstatements has been presented to management with the management representation letter. We did not identify or propose any adjustments of misstatements as a result of audit procedures that were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

#### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated **XXXXXX**.

*Management Consultations with Other Independent Accountants*

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

*Other Audit Findings or Issues*

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

However, we noted certain other matters that we reported to management of the Town of Weathersfield, Vermont in a separate letter dated **SAS 115 Management Letter Date**.

Other Matters

We applied certain limited procedures to the Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund, Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - Highway Fund, Schedule of Proportionate Share of the Net Pension Liability, Schedule of Contributions - Pension and Notes to Required Supplementary Information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the nonmajor fund financial statements and capital asset schedules. accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the Selectboard and management of the Town of Weathersfield, Vermont and is not intended to be and should not be, used by anyone other than these specified parties.

Very Best,

RHR Smith & Company, CPAs

DRAFT

Audited Financial Statements  
and Other Financial Information

**Town of Weathersfield, Vermont**

June 30, 2021

DRAFT



*Proven Expertise & Integrity*

TOWN OF WEATHERSFIELD, VERMONT

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## INDEPENDENT AUDITORS' REPORT

Selectboard  
Town of Weathersfield  
Weathersfield, Vermont

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the Town of Weathersfield, Vermont, as of and for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of

significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the Town of Weathersfield, Vermont as of June 30, 2021 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

### Other Matters

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and pension information on pages 4 through 11 and 57 through 62 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Weathersfield, Vermont's basic financial statements. The Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and capital asset 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 14, 2022, on our consideration of the Town of Weathersfield, Vermont's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is 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 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 Weathersfield, Vermont's internal control over financial reporting and compliance.

Buxton, Maine  
Vermont Registration No. 092.0000697  
March 14, 2022

**REQUIRED SUPPLEMENTARY INFORMATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2021**

**(UNAUDITED)**

The following management's discussion and analysis of the Town of Weathersfield, Vermont's financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2021. Please read it in conjunction with the Town of Weathersfield, Vermont's financial statements.

**Financial Statement Overview**

The Town of Weathersfield, Vermont's basic financial statements include the following components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. This report also includes required supplementary information which consists of the general fund budgetary comparison schedules, pension schedules and other supplementary information which includes combining and other schedules.

**Basic Financial Statements**

The basic financial statements include financial information in two differing views: the government-wide financial statements and the fund financial statements. These basic financial statements also include the notes to financial statements that explain in more detail certain information in the financial statements and also provide the user with the accounting policies used in the preparation of the financial statements.

**Government-Wide Financial Statements**

The government-wide financial statements provide a broad view of the Town's operations in a manner that is similar to private businesses. These statements provide both short-term as well as long-term information in regards to the Town's financial position. These financial statements are prepared using the accrual basis of accounting. This measurement focus takes into account all revenues and expenses associated with the fiscal year regardless of when cash is received or paid. The government-wide financial statements include the following two statements:

The Statement of Net Position - this statement presents *all* of the government's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference being reported as net position.

The Statement of Activities - this statement presents information that shows how the government's net position changed during the period. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows.

Both of the above mentioned financial statements have separate columns for the two different types of Town activities. The types of activities presented for the Town of Weathersfield are:

- *Governmental activities* - The activities in this section are mostly supported by taxes and intergovernmental revenues (federal and state grants). Most of the Town's basic services are reported in governmental activities, which include general government, highways and streets, recreation and culture, cemetery, intergovernmental, social agencies and other.
- *Business-type activities* - These activities are normally intended to recover all or a significant portion of their costs through user fees and/or charges to external users for goods and/or services. These activities for the Town of Weathersfield include the solid waste fund.

### **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 Weathersfield, like other local governments uses fund accounting to ensure and demonstrate compliance with financial related legal requirements. All of the funds of the Town of Weathersfield can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

*Governmental funds:* Most of the basic services provided by the Town are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported in governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources. They also focus on the balance of spendable resources available at the end of the fiscal year. Such information will be useful in evaluating the government's near-term financing requirements. This approach is known as the current financial resources measurement focus and the modified accrual basis of accounting. Under this approach, revenues are recorded when cash is received or when susceptible to accrual. Expenditures are recorded when liabilities are incurred and due. These statements provide a detailed short-term view of the Town's finances to assist in determining whether there will be adequate financial resources available to meet the current needs of the Town.

Because the focus of governmental funds is narrower than that of 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 funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are presented on the page immediately following each governmental fund financial statement.

The Town of Weathersfield presents six columns in the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances. The Town's major governmental funds are the general fund, highway fund, capital reserve fund, grants fund and Plain cemetery fund. All other funds are shown as nonmajor and are combined in the "Other Governmental Funds" column on these statements.

The general fund and the highway fund are the only funds for which the Town legally adopted a budget. The Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund and the Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - Highway Fund provides a comparison of the original and final budget and the actual expenditures for the current year.

*Proprietary Funds:* The Town of Weathersfield maintains one proprietary fund, the solid waste fund. These funds are used to show activities that operate more like those of commercial enterprises. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. Like the government-wide financial statements, proprietary fund financial statements use the accrual basis of accounting. No reconciliation is needed between the government-wide financial statements for business-type activities and the proprietary fund financial statements.

*Fiduciary Funds:* These funds are used to account for resources held for the benefit of parties outside the Town. These funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the Town's own programs. The accounting used for fiduciary funds are much like that of proprietary funds. They use the accrual basis of accounting.

### **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 the Fund Financial Statements. The Notes to Financial Statements can be found following the Statement of Changes in Net Position - Fiduciary Funds.

### **Required Supplementary Information**

The basic financial statements are followed by a section of required supplementary information, which includes a Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund, Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - Highway Fund, Schedule of Proportionate Share of the Net Pension Liability, Schedule of Contributions and Notes to Required Supplementary Information.

### **Other Supplementary Information**

Other supplementary information follows the required supplementary information. These combining and other schedules provide information in regards to nonmajor funds and other detailed budgetary information for the general fund.

## Government-Wide Financial Analysis

Our analysis below focuses on the net position and changes in net position of the Town's governmental activities. The Town's total net position for governmental activities increased by \$77,212 from \$6,773,327 to \$6,850,539. For the business-type activities, the Town's total net position decreased by \$7,538 from \$56,115 to \$48,577.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements - decreased for the governmental activities by \$78,878 to a balance of \$885,314 at the end of the fiscal year. For the business-type activities, the unrestricted net position decreased by \$78,505 to a deficit balance of \$38,382.

**Table 1**  
**Town of Weathersfield, Vermont**  
**Net Position**  
**June 30,**

	Governmental Activities		Business-Type Activities	
	2021	2020 (Restated)	2021	2020
<b>Assets:</b>				
Current Assets	\$ 2,478,767	\$ 2,255,296	\$ 55,466	\$ 58,470
Noncurrent Assets - Capital Assets	5,176,492	5,122,826	13,707	15,992
<b>Total Assets</b>	<b>\$ 7,655,259</b>	<b>\$ 7,378,122</b>	<b>\$ 69,173</b>	<b>\$ 74,462</b>
<b>Deferred Outflows of Resources:</b>				
Deferred Outflows Related to Pensions	\$ 222,158	\$ 138,715	\$ 11,178	\$ 6,643
<b>Total Deferred Outflows of Resources</b>	<b>\$ 222,158</b>	<b>\$ 138,715</b>	<b>\$ 11,178</b>	<b>\$ 6,643</b>
<b>Liabilities:</b>				
Current Liabilities	\$ 155,872	\$ 153,564	\$ 1,026	\$ 3,218
Noncurrent Liabilities	790,404	545,366	29,689	20,573
<b>Total Liabilities</b>	<b>\$ 946,276</b>	<b>\$ 698,930</b>	<b>\$ 30,715</b>	<b>\$ 23,791</b>
<b>Deferred Inflows of Resources:</b>				
Prepaid Taxes	\$ 35,225	\$ 19,545	\$ -	\$ -
Deferred Loan Receivable	24,334	-	-	-
Deferred Inflows Related to Pensions	21,043	25,035	1,059	1,199
<b>Total Deferred Inflows of Resources</b>	<b>\$ 80,602</b>	<b>\$ 44,580</b>	<b>\$ 1,059</b>	<b>\$ 1,199</b>
<b>Net Position:</b>				
Net Investment in Capital Assets	\$ 4,830,064	\$ 4,937,314	\$ 13,707	\$ 15,992
Restricted	1,135,161	875,821	73,252	-
Unrestricted	885,314	960,192	(38,382)	40,123
<b>Total Net Position</b>	<b>\$ 6,850,539</b>	<b>\$ 6,773,327</b>	<b>\$ 48,577</b>	<b>\$ 56,115</b>



## Revenues and Expenses

Revenues for the Town's governmental activities increased by 3.89%, while total expenses increased by 13.87%. The largest increase in revenues was in taxes. The biggest increase in expenses was in highways and streets. For the business-type activities, revenues increased by 13.18%, while total expenses increased by 11.30%.

**Table 2**  
**Town of Weathersfield, Vermont**  
**Change in Net Position**  
**For the Years Ended June 30,**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
<b>Revenues</b>				
<i>Program Revenues:</i>				
Charges for services	\$ 125,435	\$ 95,136	\$ 210,325	\$ 270,766
Operating grants and contributions	220,561	219,935	95,835	-
Capital grants and contributions	-	209,433	-	-
<i>General Revenues:</i>				
Taxes	2,249,177	2,057,684	-	-
Investment income	1,697	34,151	-	122
Miscellaneous	354,637	224,579	421	-
Total Revenues	<u>2,951,507</u>	<u>2,840,918</u>	<u>306,581</u>	<u>270,888</u>
<b>Expenses</b>				
General government	731,366	678,990	-	-
Public safety	600,981	577,807	-	-
Highways and streets	1,274,447	1,102,923	-	-
Recreation and culture	123,066	145,844	-	-
Cemetery	10,090	11,890	-	-
Intergovernmental	26,086	-	-	-
Social agencies	22,983	-	-	-
Other	77,488	-	-	-
Solid waste	-	-	314,119	282,238
Debt service - interest	7,788	6,646	-	-
Total Expenses	<u>2,874,295</u>	<u>2,524,100</u>	<u>314,119</u>	<u>282,238</u>
Change in Net Position	77,212	316,818	(7,538)	(11,350)
Net Position - July 1, Restated	<u>6,773,327</u>	<u>6,456,509</u>	<u>56,115</u>	<u>67,465</u>
Net Position - June 30	<u>\$ 6,850,539</u>	<u>\$ 6,773,327</u>	<u>\$ 48,577</u>	<u>\$ 56,115</u>

## Financial Analysis of the Town's Fund Statements

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

**Table 3**  
**Town of Weathersfield, Vermont**  
**Fund Balances - Governmental Funds**  
**June 30,**

	<u>2021</u>	<u>2020 (Restated)</u>	<u>Increase/ (Decrease)</u>
General Fund:			
Nonspendable	\$ 13,978	\$ 86,471	\$ (72,493)
Committed	48,078	9,489	38,589
Assigned	127,190	138,901	(11,711)
Unassigned	<u>274,489</u>	<u>239,584</u>	<u>34,905</u>
Total General Fund	<u>\$ 463,735</u>	<u>\$ 474,445</u>	<u>\$ (10,710)</u>
Highway Fund:			
Nonspendable	\$ 39,000	\$ -	\$ 39,000
Restricted	51,755	210,234	(158,479)
Committed	<u>29,281</u>	<u>-</u>	<u>29,281</u>
Total Highway Fund	<u>\$ 120,036</u>	<u>\$ 210,234</u>	<u>\$ (90,198)</u>
Capital Reserve Fund:			
Restricted	\$ 355,712	\$ 222,638	\$ 133,074
Committed	<u>399,997</u>	<u>338,100</u>	<u>61,897</u>
Total Capital Reserve Fund	<u>\$ 755,709</u>	<u>\$ 560,738</u>	<u>\$ 194,971</u>
Grants Fund			
Unassigned	<u>\$ (148,867)</u>	<u>\$ (223,881)</u>	<u>\$ 75,014</u>
Total Grants Fund	<u>\$ (148,867)</u>	<u>\$ (223,881)</u>	<u>\$ 75,014</u>
Plain Cemetery Fund:			
Restricted	<u>\$ 602,885</u>	<u>\$ 503,250</u>	<u>\$ 99,635</u>
Total Plain Cemetery Fund	<u>\$ 602,885</u>	<u>\$ 503,250</u>	<u>\$ 99,635</u>
Nonmajor Funds:			
Special Revenue Funds:			
Restricted	\$ 22,381	\$ 16,972	\$ 5,409
Committed	252,600	235,442	17,158
Assigned	78,487	77,676	811
Unassigned	-	(11,723)	11,723
Permanent Funds:			
Restricted	<u>102,428</u>	<u>84,663</u>	<u>17,765</u>
Total Nonmajor Funds	<u>\$ 455,896</u>	<u>\$ 403,030</u>	<u>\$ 52,866</u>

The changes to total fund balances in each of the major funds and total nonmajor funds occurred due to the regular activity of operations.

*Proprietary funds:* The Town's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The solid waste fund's net position decreased by \$7,538 from the prior fiscal year, mainly due to increases in operating expenses from the prior year.

### **Budgetary Highlights**

There was no difference between the original and final budget for the general fund or the highway fund.

The general fund actual revenues were over budgeted amounts by \$134,999. This was the result of all revenue categories being receipted in excess of budgeted amounts.

The general fund actual expenditures exceeded budget by \$95,672. All expenditure categories exceeded budget with the exception of recreation and culture, cemetery, debt service - principal and transfers to other funds - capital projects.

The highway fund actual revenues exceeded budgeted amounts by \$160,937. All revenue categories exceeded budgeted amounts with the exception of charges for services.

The highway fund actual expenditures exceeded budgeted amounts by \$368,891. All expenditure categories exceeded budget with the exception of wages and benefits, supplies, repairs and maintenance, equipment and debt service - principal and interest.

### **Capital Asset and Debt Administration**

#### **Capital Assets**

As of June 30, 2021, the net book value of capital assets recorded by the Town increased by \$51,381 over the prior year. The increase is the result of capital additions of \$489,401, less net disposals of \$192,500 and current year depreciation of \$245,520. Refer to Note 5 of the Notes to Financial Statements for detailed information.

**Table 4**  
**Town of Weathersfield, Vermont**  
**Capital Assets (Net of Depreciation)**  
**June 30,**

	2021	2020
Land	\$ 160,600	\$ 160,600
Construction in Progress	-	103,927
Buildings and Improvements	526,545	444,098
Machinery, equipment and vehicles	1,053,506	955,469
Infrastructure	3,449,548	3,474,724
Total	\$ 5,190,199	\$ 5,138,818

**Debt**

At June 30, 2021, the Town had \$346,428 in notes from direct borrowings payable outstanding versus \$185,512 last year, an increase of 86.74%. Refer to Note 6 of the Notes to Financial Statements for detailed information.

**Currently Known Facts, Decisions or Conditions**

The outbreak of COVID-19 has been declared a pandemic and led to a national state of emergency in the United States. Refer to Note 1 of Notes to Financial Statements for more detailed information.

At present it is not possible, with any degree of certainty, to estimate the impact of COVID-19 on the revenues, expenditures, budget or overall financial position of the Town. No assurance can be given regarding future events or impacts because the actions and events are unpredictable or unknowable at this time and are outside the control of the Town.

**Economic Factors and Next Year's Budgets and Rates**

The Town has steadily maintained a sufficient unassigned fund balance to sustain government operations for a period of approximately two months, while also maintaining reserve accounts for capital and program needs.

**Contacting the Town's Financial Management**

This financial report is designed to provide our citizens, taxpayers, customers and investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Town Manager, Town of Weathersfield, P.O. Box 550, Ascutney, Vermont 05030.

## TOWN OF WEATHERSFIELD, VERMONT

STATEMENT OF NET POSITION  
JUNE 30, 2021

	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 1,183,324	\$ 73,252	\$ 1,256,576
Investments	876,764	-	876,764
Accounts receivable (net of allowance for uncollectibles):			
Taxes receivable	275,083	-	275,083
Other	72,832	-	72,832
Prepaid items	52,978	-	52,978
Internal balances	17,786	(17,786)	-
Total current assets	<u>2,478,767</u>	<u>55,466</u>	<u>2,534,233</u>
Noncurrent assets:			
Capital assets:			
Land, infrastructure and other assets not being depreciated	160,600	-	160,600
Land improvements, buildings and improvements, equipment, vehicles and infrastructure net of accumulated depreciation	5,015,892	13,707	5,029,599
Total noncurrent assets	<u>5,176,492</u>	<u>13,707</u>	<u>5,190,199</u>
<b>TOTAL ASSETS</b>	<u>7,655,259</u>	<u>69,173</u>	<u>7,724,432</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows related to pensions	222,158	11,178	233,336
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>222,158</u>	<u>11,178</u>	<u>233,336</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>\$ 7,877,417</u>	<u>\$ 80,351</u>	<u>\$ 7,957,768</u>

STATEMENT A (CONTINUED)  
TOWN OF WEATHERSFIELD, VERMONT

STATEMENT OF NET POSITION  
JUNE 30, 2021

	Governmental Activities	Business-type Activities	Total
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	\$ 12,854	\$ -	\$ 12,854
Accrued liabilities	16,528	-	16,528
Accrued interest payable	4,261	-	4,261
Due to other governments	2,403	-	2,403
Current portion of long-term obligations	119,826	1,026	120,852
Total current liabilities	155,872	1,026	156,898
Noncurrent liabilities:			
Noncurrent portion of long-term obligations:			
Notes from direct borrowings payable	235,320	-	235,320
Accrued compensated absences	26,152	3,079	29,231
Net pension liability	528,932	26,610	555,542
Total noncurrent liabilities	790,404	29,689	820,093
<b>TOTAL LIABILITIES</b>	<b>946,276</b>	<b>30,715</b>	<b>976,991</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Prepaid taxes	35,225	-	35,225
Deferred loan receivable	24,334	-	24,334
Deferred inflows related to pensions	21,043	1,059	22,102
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>80,602</b>	<b>1,059</b>	<b>81,661</b>
<b>NET POSITION</b>			
Net investment in capital assets	4,830,064	13,707	4,843,771
Restricted: Highway fund	51,755	-	51,755
Capital reserve fund	355,712	-	355,712
Plain cemetery fund	602,885	-	602,885
Special revenue funds	22,381	-	22,381
Permanent funds	102,428	-	102,428
Solid waste	-	73,252	73,252
Unrestricted	885,314	(38,382)	846,932
<b>TOTAL NET POSITION</b>	<b>6,850,539</b>	<b>48,577</b>	<b>6,899,116</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<b>\$ 7,877,417</b>	<b>\$ 80,351</b>	<b>\$ 7,957,768</b>

See accompanying independent auditors' report and notes to financial statements.

## TOWN OF WEATHERSFIELD, VERMONT

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2021

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	Business- type Activities	Total
Governmental activities							
General government	\$ 731,366	\$ 95,041	\$ 400	\$ -	\$ (635,925)	\$ -	\$ (635,925)
Public safety	600,981	-	-	-	(600,981)	-	(600,981)
Highways and streets	1,274,447	30,394	220,161	-	(1,023,892)	-	(1,023,892)
Recreation and culture	123,066	-	-	-	(123,066)	-	(123,066)
Cemetery	10,090	-	-	-	(10,090)	-	(10,090)
Intergovernmental	26,086	-	-	-	(26,086)	-	(26,086)
Social agencies	22,983	-	-	-	(22,983)	-	(22,983)
Other	77,488	-	-	-	(77,488)	-	(77,488)
Debt service - interest	7,788	-	-	-	(7,788)	-	(7,788)
Total governmental activities	<u>2,874,295</u>	<u>125,435</u>	<u>220,561</u>	<u>-</u>	<u>(2,528,299)</u>	<u>-</u>	<u>(2,528,299)</u>
Business-type activities:							
Solid waste fund	314,119	210,325	95,835	-	-	(7,959)	(7,959)
Total business-type activities	<u>314,119</u>	<u>210,325</u>	<u>95,835</u>	<u>-</u>	<u>-</u>	<u>(7,959)</u>	<u>(7,959)</u>
Total government	<u>\$ 3,188,414</u>	<u>\$ 335,760</u>	<u>\$ 316,396</u>	<u>\$ -</u>	<u>(2,528,299)</u>	<u>(7,959)</u>	<u>(2,536,258)</u>

STATEMENT B (CONTINUED)  
TOWN OF WEATHERSFIELD, VERMONT

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2021

	Governmental Activities	type Activities	Total
Changes in net position:			
Net (expense) revenue	(2,528,299)	(7,959)	(2,536,258)
General revenue:			
Taxes:			
Property taxes, levied for general purposes	2,249,177	-	2,249,177
Interest income	1,697	-	1,697
Miscellaneous	354,637	421	355,058
Total general revenues	2,605,511	421	2,605,932
Change in net position	77,212	(7,538)	69,674
NET POSITION - JULY 1	6,773,327	56,115	6,829,442
NET POSITION - JUNE 30	\$ 6,850,539	\$ 48,577	\$ 6,899,116

See accompanying independent auditors' report and notes to financial statements.



## TOWN OF WEATHERSFIELD, VERMONT

BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2021

	General Fund	Highway Fund	Capital Reserve Fund	Grants Fund	Plain Cemetery Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>							
Cash and cash equivalents	\$ 485,084	\$ -	\$ 698,240	\$ -	\$ -	\$ -	\$ 1,183,324
Investments	-	-	-	-	602,689	274,075	876,764
Accounts receivable (net of allowance for uncollectibles):							
Taxes receivable	275,083	-	-	-	-	-	275,083
Other	32,184	7,720	-	8,594	-	24,334	72,832
Prepaid items	13,978	39,000	-	-	-	-	52,978
Due from other funds	-	74,250	57,469	-	196	182,519	314,434
<b>TOTAL ASSETS</b>	<b>\$ 806,329</b>	<b>\$ 120,970</b>	<b>\$ 755,709</b>	<b>\$ 8,594</b>	<b>\$ 602,885</b>	<b>\$ 480,928</b>	<b>\$ 2,775,415</b>
<b>LIABILITIES</b>							
Accounts payable	\$ 11,920	\$ 934	\$ -	\$ -	\$ -	\$ -	\$ 12,854
Accrued liabilities	16,528	-	-	-	-	-	16,528
Due to other governments	1,923	-	-	-	-	480	2,403
Due to other funds	138,969	-	-	157,461	-	218	296,648
<b>TOTAL LIABILITIES</b>	<b>169,340</b>	<b>934</b>	<b>-</b>	<b>157,461</b>	<b>-</b>	<b>698</b>	<b>328,433</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Prepaid taxes	35,225	-	-	-	-	-	35,225
Deferred tax revenues	138,029	-	-	-	-	-	138,029
Deferred loan receivable	-	-	-	-	-	24,334	24,334
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>173,254</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,334</b>	<b>197,588</b>
<b>FUND BALANCES (DEFICITS)</b>							
Nonspendable	13,978	39,000	-	-	-	-	52,978
Restricted	-	51,755	355,712	-	602,885	124,809	1,135,161
Committed	48,078	29,281	399,997	-	-	252,600	729,956
Assigned	127,190	-	-	-	-	78,487	205,677
Unassigned	274,489	-	-	(148,867)	-	-	125,622
<b>TOTAL FUND BALANCES (DEFICITS)</b>	<b>463,735</b>	<b>120,036</b>	<b>755,709</b>	<b>(148,867)</b>	<b>602,885</b>	<b>455,896</b>	<b>2,249,394</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)</b>	<b>\$ 806,329</b>	<b>\$ 120,970</b>	<b>\$ 755,709</b>	<b>\$ 8,594</b>	<b>\$ 602,885</b>	<b>\$ 480,928</b>	<b>\$ 2,775,415</b>

See accompanying independent auditors' report and notes to financial statements.

## TOWN OF WEATHERSFIELD, VERMONT

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2021

	<u>Total Governmental Funds</u>
Total Fund Balances	\$ 2,249,394
Amounts reported for governmental activities in the statement are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	5,176,492
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds shown above:	
Taxes and liens receivable	138,029
Deferred outflows of resources are not financial resources and therefore are not reported in the funds	222,158
Long-term obligations are not due and payable in the current period and therefore are not reported in the funds:	
Accrued interest payable	(4,261)
Notes from direct borrowings payable	(346,428)
Accrued compensated absences	(34,870)
Net pension liability	(528,932)
Deferred inflows of resources are not financial resources and therefore are not reported in the funds	<u>(21,043)</u>
Net position of governmental activities	<u>\$ 6,850,539</u>

See accompanying independent auditors' report and notes to financial statements.

## TOWN OF WEATHERSFIELD, VERMONT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2021

	General Fund	Highway Fund	Capital Reserve Fund	Grants Fund	Plain Cemetery Fund	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>							
Taxes	\$ 1,335,329	\$ 946,819	\$ -	\$ -	\$ -	\$ -	\$ 2,282,148
Intergovernmental	-	220,161	-	400	-	-	220,561
Permits, licenses and fees	76,045	398	-	-	-	-	76,443
Charges for services	18,996	29,996	-	-	-	-	48,992
Miscellaneous revenues	143,521	100	6,523	74,307	107,885	23,998	356,334
<b>TOTAL REVENUES</b>	<b>1,573,891</b>	<b>1,197,474</b>	<b>6,523</b>	<b>74,707</b>	<b>107,885</b>	<b>23,998</b>	<b>2,984,478</b>
<b>EXPENDITURES</b>							
Current:							
General government	656,905	-	-	-	-	-	656,905
Public safety	516,818	-	-	-	-	-	516,818
Highways and streets	60,383	962,580	-	-	-	-	1,022,963
Recreation and culture	117,121	-	-	-	-	527	117,648
Cemetery	1,005	-	-	-	8,250	835	10,090
Intergovernmental	26,086	-	-	-	-	-	26,086
Social agencies	22,983	-	-	-	-	-	22,983
Other	-	-	-	37,693	-	1,418	39,111
Debt service:							
Principal	45,800	31,304	-	-	-	-	77,104
Interest	-	7,788	-	-	-	-	7,788
Capital outlay	-	283,020	120,404	-	-	-	403,424
<b>TOTAL EXPENDITURES</b>	<b>1,447,101</b>	<b>1,284,692</b>	<b>120,404</b>	<b>37,693</b>	<b>8,250</b>	<b>2,780</b>	<b>2,900,920</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>126,790</b>	<b>(87,218)</b>	<b>(113,881)</b>	<b>37,014</b>	<b>99,635</b>	<b>21,218</b>	<b>83,558</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Bond and note proceeds	-	238,020	-	-	-	-	238,020
Transfers in	-	-	319,434	38,000	-	31,648	389,082
Transfers (out)	(137,500)	(241,000)	(10,582)	-	-	-	(389,082)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(137,500)</b>	<b>(2,980)</b>	<b>308,852</b>	<b>38,000</b>	<b>-</b>	<b>31,648</b>	<b>238,020</b>
<b>NET CHANGE IN FUND BALANCES (DEFICITS)</b>	<b>(10,710)</b>	<b>(90,198)</b>	<b>194,971</b>	<b>75,014</b>	<b>99,635</b>	<b>52,866</b>	<b>321,578</b>
<b>FUND BALANCES (DEFICITS) - JULY 1, RESTATED</b>	<b>474,445</b>	<b>210,234</b>	<b>560,738</b>	<b>(223,881)</b>	<b>503,250</b>	<b>403,030</b>	<b>1,927,816</b>
<b>FUND BALANCES (DEFICITS) - JUNE 30</b>	<b>\$ 463,735</b>	<b>\$ 120,036</b>	<b>\$ 755,709</b>	<b>\$ (148,867)</b>	<b>\$ 602,885</b>	<b>\$ 455,896</b>	<b>\$ 2,249,394</b>

See accompanying independent auditors' report and notes to financial statements.

## TOWN OF WEATHERSFIELD, VERMONT

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
FOR THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2021

Net change in fund balances - total governmental funds (Statement E)	<u>\$ 321,578</u>
Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense allocated to those expenditures over the life of the assets:	
Capital asset acquisitions	489,401
Capital asset disposals net of depreciation	(192,500)
Depreciation expense	<u>(243,235)</u>
	<u>53,666</u>
Revenues in the Statement of Activities that do not provide current financial resources are not reported.	
Taxes and liens receivable	(32,971)
Unavailable grants	(38,377)
Loans receivable	<u>(23,568)</u>
	<u>(94,916)</u>
Deferred outflows of resources is a consumption of net assets by the government that are applicable to a future reporting period and therefore are not reported in the funds.	
	<u>83,443</u>
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term obligations in the Statement of Net Position.	
	<u>77,104</u>
Debt proceeds provide current financial resources to governmental funds, but long-term obligations in the Statement of Net Position.	
	<u>(238,020)</u>
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:	
Accrued interest payable	(2,791)
Accrued compensated absences	10,125
Net pension liability	<u>(136,969)</u>
	<u>(129,635)</u>
Deferred inflows of resources are an acquisition of net assets by the government that are applicable to a future reporting period and therefore are not reported in the funds.	
	<u>3,992</u>
Change in net position of governmental activities (Statement B)	<u>\$ 77,212</u>

See accompanying independent auditors' report and notes to financial statements.

## TOWN OF WEATHERSFIELD, VERMONT

STATEMENT OF NET POSITION - PROPRIETARY FUNDS  
JUNE 30, 2021

	<u>Enterprise Fund</u> <u>Solid Waste</u> <u>Fund</u>
<b>ASSETS</b>	
Current assets:	
Cash and cash equivalents	\$ 73,252
Total current assets	<u>73,252</u>
Capital assets:	
Machinery, equipment and vehicles	64,151
Total capital assets	64,151
Less: accumulated depreciation	<u>(50,444)</u>
Net capital assets	<u>13,707</u>
<b>TOTAL ASSETS</b>	<u>86,959</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows related to pension	11,178
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>11,178</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>\$ 98,137</u>
<b>LIABILITIES</b>	
Current liabilities:	
Due to other funds	\$ 17,786
Current portion of long-term liabilities	1,026
Total current liabilities	<u>18,812</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Accrued compensated absences	3,079
Net pension liability	<u>26,610</u>
Total noncurrent liabilities	<u>29,689</u>
<b>TOTAL LIABILITIES</b>	<u>48,501</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows related to pension	1,059
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>1,059</u>
<b>NET POSITION</b>	
Net investment in capital assets	13,707
Restricted	73,252
Unrestricted	<u>(38,382)</u>
<b>TOTAL NET POSITION</b>	<u>48,577</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION</b>	<u>\$ 98,137</u>

See accompanying independent auditors' report and notes to financial statements.

## TOWN OF WEATHERSFIELD, VERMONT

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
 PROPRIETARY FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2021

	<u>Enterprise Fund</u> <u>Solid Waste</u> <u>Fund</u>
OPERATING REVENUES	
Intergovernmental revenue	\$ 95,835
Charges for services	210,325
Other	17
TOTAL OPERATING REVENUES	<u>306,177</u>
OPERATING EXPENSES	
Salaries and benefits	65,212
Contract services	232,371
Maintenance	2,541
Supplies	1,608
Utilities	5,227
Insurance	1,335
Depreciation	2,285
Other	3,540
TOTAL OPERATING EXPENSES	<u>314,119</u>
OPERATING INCOME (LOSS)	<u>(7,942)</u>
NONOPERATING REVENUES (EXPENSES)	
Investment income (loss)	404
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>404</u>
CHANGE IN NET POSITION	(7,538)
NET POSITION - JULY 1	<u>56,115</u>
NET POSITION - JUNE 30	<u>\$ 48,577</u>

See accompanying independent auditors' report and notes to financial statements.

## TOWN OF WEATHERSFIELD, VERMONT

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Enterprise Fund</u> <u>Solid Waste</u> <u>Fund</u>
CASH FLOWS FROM OPERATING ACTIVITIES:	
Receipts from customers	\$ 303,177
Internal activity - receipts (payments) from/to other funds	3,407
Payments to suppliers	(246,840)
Payments to employees	(59,745)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>(1)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Investment income (loss)	404
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>404</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	403
CASH AND CASH EQUIVALENTS - JULY 1	<u>72,849</u>
CASH AND CASH EQUIVALENTS - JUNE 30	<u><u>\$ 73,252</u></u>
RECONCILIATION OF OPERATING (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:	
Operating income	\$ (7,942)
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation expense	2,285
Changes in operating assets and liabilities:	
(Increase) decrease in deferred outflows related to pension	(4,535)
Increase (decrease) in accounts payable	(218)
Increase (decrease) in unearned revenue	(3,000)
Increase (decrease) in due to other funds	3,407
Increase (decrease) in accrued compensated absences	2,303
Increase (decrease) in deferred inflows related to pension	(140)
Increase (decrease) in net pension liability	7,839
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u><u>\$ (1)</u></u>

See accompanying independent auditors' report and notes to financial statements.

## TOWN OF WEATHERSFIELD, VERMONT

STATEMENT OF NET POSITION - FIDUCIARY FUNDS  
JUNE 30, 2021

	Private-Purpose Funds
	Public Trust Fund
<b>ASSETS</b>	
Current assets:	
Cash and cash equivalents	\$ 63,511
Investments	1,403,972
<b>TOTAL ASSETS</b>	<b>\$ 1,467,483</b>
<b>LIABILITIES</b>	
Current liabilities:	
Accounts payable	\$ -
<b>Total liabilities</b>	<b>-</b>
<b>NET POSITION</b>	
Restricted for Public Funds	1,467,483
<b>Total net position</b>	<b>1,467,483</b>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<b>\$ 1,467,483</b>

See accompanying independent auditors' report and notes to financial statements.



## TOWN OF WEATHERSFIELD, VERMONT

STATEMENT OF CHANGES IN NET POSITION - FIDUCIARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2021

	Private-Purpose Funds
	Public Trust Fund
ADDITIONS	
Interest	\$ 2,653
Realized and unrealized gain/(loss)	235,034
TOTAL ADDITIONS	237,687
DEDUCTIONS	
Other	1,134
TOTAL DEDUCTIONS	1,134
EXCESS OF ADDITIONS OVER DEDUCTIONS	236,553
NET POSITION - JULY 1	1,230,930
NET POSITION - JUNE 30	\$ 1,467,483



See accompanying independent auditors' report and notes to financial statements.

TOWN OF WEATHERSFIELD, VERMONT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Reporting Entity**

The Town of Weathersfield was incorporated under the laws of the State of Vermont. The Town operates under the selectboard-manager form of government and provides the following services: general government, public safety, highways and streets, recreation and culture, cemetery, intergovernmental, social agencies and other.

The Town's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. Although the Town has the option to apply FASB pronouncements issued after that date to its business-type activities and enterprise funds, the Town has chosen not to do so.

The Town's combined financial statements include all accounts and all operations of the Town. We have determined that the Town has no component units as described in GASB Statement No. 14 and amended by GASB Statements No. 39 and No. 61.

**COVID-19 Outbreak**

The outbreak of COVID-19, a respiratory disease caused by a new strain of coronavirus, has been declared a pandemic by the World Health Organization and led to a national state of emergency in the United States. The State of Vermont, along with other state and local governments, declared states of emergency and issued multiple public health emergency orders that severely restrict movement and limit businesses and activities to essential functions. These actions and effects of COVID-19 have disrupted economic activity at all levels and impacted the processes and procedures for almost all businesses, including municipal and quasi-municipal entities.

In response to the health crisis created by COVID-19 since early March, the Governor of Vermont issued multiple executive orders and declarations to protect the public health in an effort to reduce community spread of the virus and protect citizens. These measures have included, among others, closing or restricting access to certain business and activities, issuing a "stay at home" directive for most citizens, restricting nonessential travel and limiting movement of all persons in Vermont to those necessary to obtain or provide essential services or activities. See Executive Order 01-20 and its addendums. The state of emergency expired on June 15, 2021.

TOWN OF WEATHERSFIELD, VERMONT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

*Impact on Finances*

The Town does not currently anticipate any additional FY 2021 expenditures due to COVID-19 that would not be covered by existing resources including authorized Coronavirus, Aid, Relief and Economic Security ("CARES") Act, American Rescue Plan Act ("ARPA") funding and applicable Federal and/or State programs.

*Expected Federal/State Support*

The Town may have to take action to meet certain requirements to receive any additional Federal or State funding for budgetary or economic relief related to the challenges presented by COVID-19. However, the Town expects that if those actions are necessary, that the Town would qualify and satisfy the various conditions required to receive applicable Federal or State funds.

*Conclusion*

The ongoing effects of COVID-19, including the financial impact to the Town and its inhabitants, may change significantly as events and circumstances evolve locally, nationally and worldwide. At present it is not possible, with any degree of certainty, to estimate the impact of COVID-19 on the revenues, expenditures, budget or overall financial position of the Town. No assurance can be given regarding future events or impacts because these actions and events are unpredictable or unknowable at this time and are outside the control of the Town.

**Implementation of New Accounting Standards**

During the year ended June 30, 2021, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 84 "Fiduciary Activities". This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has

TOWN OF WEATHERSFIELD, VERMONT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval or condition is required to be taken or met by the beneficiary to release the assets. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 90 "Majority Equity Interests". This Statement defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value. For all other holdings of a majority equity interest in a legally separate organization, a government should report the legally separate organization as a component unit and the government or fund that holds the equity interest should report an asset related to the majority equity interest using the equity method. This Statement establishes that ownership of a majority equity interest in a legally separate organization results in the government being financially accountable for the legally separate organization and, therefore, the government should report that organization as a component unit. Management has determined the impact of this Statement is not material to the financial statements.

Statement No 93 "Replacement of Interbank Offered Rates (paragraphs 4-11a)." The primary objectives of paragraphs 4-11a concern hedging derivative instruments (specifically exceptions to termination of hedge accounting, modifications to hedged items, probability of expected transactions and appropriate benchmark interest rates). The objective of this Statement is to address the accounting and financial reporting effects that result from the replacement of IBORs with other reference rates in order to preserve the reliability, relevance, consistency and comparability of reported information. Management has determined the impact of this Statement is not material to the financial statements.

**Government-Wide and Fund Financial Statements**

The Town's basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds).

Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The Town's solid waste fund is categorized as business-type activities. All other activities of the Town are categorized as governmental.

TOWN OF WEATHERSFIELD, VERMONT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

In the government-wide Statement of Net position, both the governmental and business-type activities columns are (a) presented on a consolidated basis by column and (b) are reported on a full accrual, economic resources basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net position is reported in three parts - net investment in capital assets, restricted net position and unrestricted net position. The Town first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions and business-type activities (general government, protection, etc.) excluding fiduciary activities. The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, miscellaneous revenues, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants. For the most part, the interfund activity has been eliminated from these government-wide financial statements.

The net costs (by function) are normally covered by general revenue (taxes, certain intergovernmental revenues and charges for services, etc.).

The Town does not allocate indirect costs. All costs are charged directly to the corresponding department.

The government-wide focus is more on the sustainability of the Town as an entity and the change in the Town's net position resulting from the current year's activities.

**Measurement Focus - Basic Financial Statements and Fund Financial Statements**

The financial transactions of the Town are reported in the individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balances, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements. The following fund types are used by the Town:

TOWN OF WEATHERSFIELD, VERMONT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1. Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position (sources, uses and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Town:

Major Funds

- a. 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 fund.
- b. The Highway Fund is used to account for highway department operations of the Town. Primary revenue sources are taxes and intergovernmental revenue.
- c. The Capital Reserve Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities. Primary revenue sources are transfers from other funds and donations.
- d. The Grants Fund is used to account for the proceeds of specific revenue sources that are restricted to specific purposes. Primary revenue sources are miscellaneous revenues and transfers from other funds.
- e. The Plain Cemetery Fund is used to account for proceeds and expenses associated with the cemetery. Primary revenue sources include miscellaneous revenues.

Nonmajor Funds

- f. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
- g. Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.
- h. Permanent Funds are used to account for assets held by the Town that are legally restricted and unless otherwise specified, only earnings and not principal, may be used for purposes that benefit the Town or its citizenry. The Town's policy for authorizing and spending investment income follows State statutes.

TOWN OF WEATHERSFIELD, VERMONT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Proprietary Funds:

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. Operating revenues include charges for services, intergovernmental reimbursements and other miscellaneous fees which are a direct result of the proprietary activity. Nonoperating revenues are any revenues which are generated outside of the general proprietary activity, i.e. interest income. The following is a description of the proprietary funds of the Town:

- a. Enterprise Funds are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) established fees and charges based on a pricing policy designed to recover similar costs.

3. Fiduciary Funds:

Fiduciary funds are used to report assets held in a trustee or custodial capacity for others and therefore are not available to support Town programs. The reporting focus is on net position and changes in net position and is reported using accounting principles similar to proprietary funds.

The Town's fiduciary funds are presented in the fiduciary fund financial statements by type (private-purpose). Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide financial statements.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Nonmajor funds by category are summarized into a single column. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues or expenses of either the fund category or the governmental and enterprise combined) for the determination of major funds. The nonmajor funds are combined in a column in the fund financial statements.

TOWN OF WEATHERSFIELD, VERMONT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Basis of Accounting**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

1. Accrual

Governmental activities in the government-wide financial statements and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual

The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

**Budget**

The Town's policy is to adopt an annual budget for operations. The budget is presented on the modified accrual basis of accounting which is consistent with generally accepted accounting principles.

The following procedures are followed in establishing budgetary data reflected in the financial statements:

1. Early in the second half of the year the Town prepares a budget for the fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the registered voters of the Town was called for the purpose of adopting the proposed budget after public notice of the meeting was given.
3. The budget was adopted subsequent to passage by the registered voters of the Town.



TOWN OF WEATHERSFIELD, VERMONT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Deposits and Investments**

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

It is the Town's policy to value investments at fair value. None of the Town's investments are reported at amortized cost. The Town Treasurer is authorized by State Statutes to invest all excess funds in the following:

- Obligations of the U.S. Government, its agencies and instrumentalities
- Certificates of deposit and other evidence of deposits at banks, savings and loan associations and credit unions
- Repurchase agreements
- Money market mutual funds

The Town of Weathersfield does not have a formal investment policy but instead follows the State of Vermont Statutes.

**Receivables**

Receivables include amounts due from governmental agencies. All receivables are current and therefore due within one year. Receivables are reported net of an allowance for uncollectible accounts and revenues net of uncollectibles. Allowances are reported when accounts are proven to be uncollectible. The allowance for uncollectible amounts is estimated to be \$0 as of June 30, 2021. Accounts receivable netted with allowances for uncollectible accounts were \$72,832 for the year ended June 30, 2021.

**Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

**Interfund Receivables and Payables**

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Any residual balances outstanding between governmental activities and business-type activities are reported in the governmental-wide financial statements as "internal balances".

TOWN OF WEATHERSFIELD, VERMONT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Transactions Between Funds**

Legally authorized transfers are treated as interfund transfers and are included in the results of operations of both Governmental and Proprietary Funds.

**Capital Assets**

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Infrastructure such as streets, traffic signals and signs are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the estimated useful lives.

The assets are valued at historical cost when available and estimated historical cost where actual invoices or budgetary data was unavailable. Donated capital assets are reported at their estimated fair market value on the date received. All retirements have been recorded by eliminating the net carrying values.

Infrastructure assets include roads, bridges, underground pipe (other than related to independently owned utilities), traffic signals, etc. These infrastructure assets are likely to be the largest asset class of the Town. The Town has not retroactively recorded infrastructure.

Estimated useful lives are as follows:

Buildings and improvements	10 - 50 years
Infrastructure	30 years
Machinery, equipment and vehicles	8 - 15 years

**Long-term Obligations**

The accounting treatment of long-term obligations depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in government-wide statements. The long-term obligations consist of notes from direct borrowings payable, accrued compensated absences and net pension liability.

TOWN OF WEATHERSFIELD, VERMONT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for proprietary fund is the same in the fund statements as it is in the government-wide statements.

**Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Vermont Municipal Employees' Retirement System (VMERS) Plan and additions to/deductions from the VMERS Plan fiduciary net position has been determined on the same basis as they are reported by the VMERS Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**Net Position**

Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for those assets and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or restricted net position.

**Fund Balances**

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the Town is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components - nonspendable, restricted, committed, assigned and unassigned.

Nonspendable - This includes amounts that cannot be spent either because they are not in spendable form or because they are legally or contractually required to be maintained intact.

TOWN OF WEATHERSFIELD, VERMONT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Restricted - This includes amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors or the laws or regulations of other governments.

Committed - This includes amounts that can be used only for specific purposes determined by a formal action of the inhabitants of the Town. The inhabitants of the Town through Town meetings are the highest level of decision-making authority of the Town. Commitments may be established, modified or rescinded only through a Town meeting vote.

Assigned - This includes amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The authority for assigning fund balance is given annually by vote of the taxpayers and is expressed by the Selectboard.

Unassigned - This includes all other spendable amounts. The general fund is the only fund that reports a positive unassigned fund balance amount. Other governmental funds besides the general fund can only report a negative unassigned fund balance amount.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available, the Town considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned or unassigned fund balances are available, the Town considers amounts to have been spent first out of committed funds, then assigned funds and finally unassigned funds, as needed, unless the Town meeting vote has provided otherwise in its commitment or assignment actions.

**Deferred Outflows and Inflows of Resources**

In addition to assets, the statement of financial position and/or balance sheet will at times 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 currently has one type of this item, deferred outflows related to pensions. This item is reported in the statement of net position.

In addition to liabilities, the statement of financial position and or balance sheet will at times 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

TOWN OF WEATHERSFIELD, VERMONT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

resources (revenue) until that time. Deferred tax revenues, which arises only under a modified accrual basis of accounting, qualifies for reporting in this category. Accordingly, this item is reported in the governmental funds balance sheet. These items are reported in both the statements of net position and governmental funds balance sheet. Deferred inflows related to pensions qualify for reporting in this category as well. This item is reported only in the statement of net position. All items in this category are deferred and recognized as an inflow of resources in the period that the amounts become available.

**Revenue Recognition - Property Taxes - Modified Accrual Basis**

Property taxes attach as an enforceable lien on property owned as of April 1st. Elected listers establish a grand list of all property and the Selectboard sets the tax rate required to raise the tax revenue authorized by Town and School District voters and the Vermont Agency of Education. Property taxes for the fiscal year ended June 30, 2021 were payable in three equal installments due on the third Friday in August, November and February.

Property tax revenues are recognized when they become available. Available includes those property tax receivables expected to be collected within sixty days after year end. The remaining receivables have been recorded as deferred revenues.

**Program Revenues**

Program revenues include all directly related income items applicable to a particular program (charges to customers or applicants for goods, services or privileges provided, operating or capital grants and contributions, including special assessments).

**Operating/Nonoperating Proprietary Fund Revenues**

Operating revenues consist mainly of direct revenue sources and/or charges for services applicable to that fund's ongoing operations. All revenue and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**Encumbrance Accounting**

Encumbrances are not liabilities and, therefore, are not recorded as expenditures until receipt of material or service. For budgetary purposes, appropriations lapse at fiscal year-end. The Town does not utilize encumbrance accounting for its general fund.

TOWN OF WEATHERSFIELD, VERMONT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Use of Estimates**

During the preparation of the Town's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosure of contingent items as of the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results may differ from these estimates.

NOTE 2 - DEPOSITS AND INVESTMENTS

The Town's investment policies, which follow state statutes, authorize the Town to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Vermont, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. These investment policies apply to all Town funds.

**Deposits:**

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the Town will not be able to recover its deposits or will not be able to recover collateral securities that are in possession of an outside party. The Town does not have a policy covering custodial credit risk.

At June 30, 2021, the Town's cash balance of \$1,344,489 was comprised of deposits amounting to \$1,576,897. Bank deposits and cash equivalents are adjusted primarily by outstanding checks and deposits in transit to reconcile to the Town's cash and cash equivalents balance. Of these deposits, \$587,913 was insured by federal depository insurance and consequently was not exposed to custodial credit risk and \$988,984 was collateralized with securities held by the financial institution in the Town's name and therefore were not exposed to custodial credit risk.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 112,999
Money market accounts	1,028,500
Repurchase agreement	347,485
Cash equivalents	87,913
	<u>\$1,576,897</u>

TOWN OF WEATHERSFIELD, VERMONT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

**Investments:**

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

Interest rate risk - is the risk that changes in interest rates will adversely affect the fair value of an investment. 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 fluctuations in interest rates. Certificates of deposit held with local financial institutions for \$50,700 are excluded from interest rate risk as these investments are considered held to maturity and are therefore not measured at fair value.

Of the Town's investments of \$2,131,889 in corporate bonds, common stock, mutual funds, REITS and certificates of deposit, \$500,000 were covered by the Securities Investor Protection Corporation (SIPC) was not exposed to custodial credit risk. Certificates of deposit in the amount of \$50,700 were collateralized by federal depository insurance and consequently was not exposed to custodial credit risk. The remaining balance of \$1,581,189 was collateralized with securities held by the financial institution in the Town's name.

At June 30, 2021, the Town had the following investments and maturities:

Investment Type	Fair Value	N/A	< 1 Year	1 - 5 Years	> 5 Years
Mutual funds:					
Corporate bonds	\$ 217,468	\$ -	\$ 25,142	\$ 135,546	\$ 56,780
Common stock	670,156	670,156	-	-	-
Mutual funds	1,171,056	1,171,056	-	-	-
REITS	22,509	22,509	-	-	-
	\$2,081,189	\$1,863,721	\$ 25,142	\$ 135,546	\$ 56,780

TOWN OF WEATHERSFIELD, VERMONT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

**Fair Value Hierarchy**

The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The Town has the following recurring fair value measurements as June 30, 2021:

	June 30, 2021 Total	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level I)	Significant Other Observable Inputs (Level II)	Significant Unobservable Inputs (Level III)
<u>Investments by fair value level</u>				
Debt securities:				
Corporate bonds	\$ 217,468	\$ -	\$ 217,468	\$ -
Total debt securities	217,468	-	217,468	-
Equity securities:				
Common stock - domestic	670,156	670,156	-	-
Mutual funds - fixed	649,432	649,432	-	-
Mutual funds - equity	521,624	521,624	-	-
REITS	22,509	22,509	-	-
Total equity securities	1,863,721	1,863,721	-	-
Total investments by fair value level	2,081,189	\$ 1,863,721	\$ 217,468	\$ -
<u>Cash equivalents measured at the net asset value (NAV)</u>				
Money market mutual funds	87,913			
Total cash equivalents measured at the NAV	87,913			
Total investments and cash equivalents measured at fair value	\$ 2,169,102			

Equity securities classified in Level I of the fair value hierarchy are valued using prices quoted in active markets for those securities. Debt securities classified in Level II of the fair value hierarchy are valued from publicly reliable sources or using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices. The Town has no Level III investments. The fair value of money market mutual funds that are measured at NAV per share (or its equivalent) is calculated as of June 30, 2021 in a manner consistent with the Financial Accounting Standards Board's measurement principles for investment companies.



TOWN OF WEATHERSFIELD, VERMONT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Credit risk - Statutes for the State of Vermont authorize the Town to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Vermont, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. The Town does not have an investment policy on credit risk.

Credit quality distribution for the Town's investments with credit exposure as a percentage of total investments are as follows:

<u>Investment Type</u>	<u>Bond Credit Rating</u>	<u>Percentage of Total</u>
Corporate bonds	AA+	11.668%
Fixed mutual funds	NR	34.846%

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2021 consisted of the following individual fund receivables and payables.

	<u>Receivables (Due from)</u>	<u>Payables (Due to)</u>
General fund	\$ -	\$ 138,969
Highway fund	74,250	-
Capital reserve fund	57,469	-
Grants fund	-	157,461
Plain cemetery fund	196	-
Enterprise Funds	-	17,786
Nonmajor Special Revenue Funds	182,498	-
Nonmajor Permanent Funds	21	218
	<u>\$ 314,434</u>	<u>\$ 314,434</u>

The result of amounts owed between funds is considered to be in the course of normal operations by the Town. Reconciliation of the amounts owed between funds may or may not be expected to be repaid within one year in their entirety due to the recurring nature of these transactions during operations.

TOWN OF WEATHERSFIELD, VERMONT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 4 - INTERFUND TRANSFERS

Interfund transfers at June 30, 2021 consisted of the following:

	Transfers From	Transfers To
General fund	\$ 137,500	\$ -
Highway fund	241,000	-
Capital reserve fund	10,582	319,434
Grants fund	-	38,000
Nonmajor Special Revenue Funds	-	25,815
Nonmajor Capital Projects Funds	-	5,833
	<u>\$ 389,082</u>	<u>\$ 389,082</u>

Interfund transfers are the results of legally authorized activity and are considered to be in the course of normal operations.

NOTE 5 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2021:

	Balance, 7/1/20	Additions	Disposals	Balance, 6/30/21
<u>Governmental activities</u>				
Non-depreciated assets:				
Land	\$ 160,600	\$ -	\$ -	\$ 160,600
Construction in progress	103,927	-	(103,927)	-
	<u>264,527</u>	<u>-</u>	<u>(103,927)</u>	<u>160,600</u>
Depreciated assets:				
Buildings and improvements	750,867	97,466	-	848,333
Machinery, equipment and vehicles	3,121,086	440,394	(451,495)	3,109,985
Infrastructure	4,031,692	55,468	-	4,087,160
	<u>7,903,645</u>	<u>593,328</u>	<u>(451,495)</u>	<u>8,045,478</u>
Less: accumulated depreciation for:				
Buildings and improvements	(306,769)	(15,019)	-	(321,788)
Machinery, equipment and vehicles	(2,181,609)	(147,572)	258,995	(2,070,186)
Infrastructure	(556,968)	(80,644)	-	(637,612)
	<u>(3,045,346)</u>	<u>(243,235)</u>	<u>258,995</u>	<u>(3,029,586)</u>
Net governmental capital assets	<u>\$ 5,122,826</u>	<u>\$ 350,093</u>	<u>\$ (296,427)</u>	<u>\$ 5,176,492</u>

TOWN OF WEATHERSFIELD, VERMONT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 5 - CAPITAL ASSETS (CONTINUED)

	Balance, 7/1/20	Additions	Disposals	Balance, 6/30/21
<u>Business-type activities</u>				
Depreciated assets:				
Machinery, equipment and vehicles	64,151	-	-	64,151
	<u>64,151</u>	<u>-</u>	<u>-</u>	<u>64,151</u>
Less: accumulated depreciation for:				
Machinery, equipment and vehicles	(48,159)	(2,285)	-	(50,444)
	<u>(48,159)</u>	<u>(2,285)</u>	<u>-</u>	<u>(50,444)</u>
Net business-type capital assets	<u>\$ 15,992</u>	<u>\$ (2,285)</u>	<u>\$ -</u>	<u>\$ 13,707</u>
<u>Depreciation expense:</u>				
General government				\$ 8,693
Recreation and culture				5,418
Public safety				84,163
Highways and streets				144,961
Total governmental fund depreciation				<u>243,235</u>
Solid waste				2,285
Total business-type fund depreciation				<u>2,285</u>
Total depreciation expense				<u>\$ 245,520</u>

NOTE 6 - LONG-TERM DEBT

The following is a summary of changes in the long-term debt for the year ended June 30, 2021:

	Balance, 7/1/20	Additions	Deletions	Balance, 6/30/21	Current Portion
<u>Governmental activities:</u>					
Notes from direct borrowings payable	\$ 185,512	\$ 238,020	\$ (77,104)	\$ 346,428	\$ 111,108
	<u>\$ 185,512</u>	<u>\$ 238,020</u>	<u>\$ (77,104)</u>	<u>\$ 346,428</u>	<u>\$ 111,108</u>

TOWN OF WEATHERSFIELD, VERMONT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 6 - LONG-TERM DEBT (CONTINUED)

The following is a summary of the outstanding bonds and notes from direct borrowings payable:

Governmental activities

Notes from direct borrowings payable:

2020 Note payable to People's United Bank for a Caterpillar Grader, due in annual principal payments of \$16,426, through December 2027. Interest is charged at a fixed rate of 2.5% per annum.	\$ 115,000
2021 Note payable to People's United Bank for an International Dump Truck, due in annual principal payments of \$17,575, through October 2027. Interest is charged at a fixed rate of 2.5% per annum.	123,020
2018 Note payable to People's United Bank for a Western Star Truck, due in annual principal payments of \$31,304, through January 2023. Interest is charged at a fixed rate of 2.75% per annum.	62,608
2017 Note payable to People's United Bank for a Spartan Fire Truck, due in annual principal payments of \$45,800, through May 2022. Interest is charged at a fixed rate of 2.5% per annum.	<u>45,800</u>
Total governmental activities notes from direct borrowings payable	<u>\$ 346,428</u>

The following is a summary of outstanding bond and note from direct borrowings principal and interest requirements for the next five fiscal years ending June 30:

Governmental activities:

	<u>Notes from Direct Borrowings</u>		<u>Total Debt Service</u>
	<u>Principal</u>	<u>Interest</u>	
2022	\$ 111,108	\$ 8,818	\$ 119,926
2023	65,308	5,963	71,271
2024	34,004	4,252	38,256
2025	34,004	3,402	37,406
2026	34,004	2,552	36,556
2027-2031	68,000	2,553	70,553
	<u>\$ 346,428</u>	<u>\$ 27,540</u>	<u>\$ 373,968</u>

TOWN OF WEATHERSFIELD, VERMONT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 6 - LONG-TERM DEBT (CONTINUED)

All bonds payable are direct obligations of the Town, for which its full faith and credit are pledged. The Town is not obligated for any special assessment debt. All debt is payable from taxes levied on all taxable property within the Town. No interest costs were capitalized during the period. The amount of proprietary fund interest costs incurred and charged to expense for the year ended June 30, 2021 was \$65,440.

NOTE 7 - OTHER LONG-TERM OBLIGATIONS

A summary of other long-term obligations for the year ended June 30, 2021 is as follows:

	Balance, 7/1/20	Additions	Deletions	Balance, 6/30/21	Current Portion
<u>Governmental activities:</u>					
Accrued compensated absences	\$ 44,995	\$ -	\$ (10,125)	\$ 34,870	\$ 8,718
Net pension liability	391,963	203,019	(66,050)	528,932	-
Total	<u>\$ 436,958</u>	<u>\$ 203,019</u>	<u>\$ (76,175)</u>	<u>\$ 563,802</u>	<u>\$ 8,718</u>
<u>Business-type activities:</u>					
Accrued compensated absences	\$ 1,802	\$ 2,303	\$ -	\$ 4,105	\$ 1,026
Net pension liability	18,771	10,507	(2,668)	26,610	-
Total	<u>\$ 20,573</u>	<u>\$ 12,810</u>	<u>\$ (2,668)</u>	<u>\$ 30,715</u>	<u>\$ 1,026</u>

Please see Notes 8 and 16 for detailed information on each of the other long-term obligations.

NOTE 8 - ACCRUED COMPENSATED ABSENCES

The Town's policies regarding vacation and sick time permit employees to accumulate earned but unused vacation leave. Employees are granted vacation leave in varying amounts. The liability for vacation time is recorded as a long-term obligation in the government-wide financial statements. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources, while the proprietary funds report the liability as it is incurred. The liability as of June 30, 2021 was \$38,975.

TOWN OF WEATHERSFIELD, VERMONT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 9 - RESTRICTED NET POSITION

At June 30, 2021, the Town had the following restricted net position:

Highway Fund	\$ 51,755
Capital reserve fund	355,712
Plain cemetery fund	602,885
Solid waste	73,252
Nonmajor special revenue funds:	
Records restoration fund	22,381
Nonmajor Permanent Funds:	
Grout cemetery fund	37,944
Hoisington Field fund	57,527
Proctor Library fund	6,957
Subtotal nonmajor permanent funds	<u>102,428</u>
Total restricted net position	<u>\$ 1,208,413</u>

NOTE 10 - NONSPENDABLE FUND BALANCE

At June 30, 2021, the Town had the following nonspendable fund balances:

General fund:	
Prepaid items	\$ 13,978
Highway fund:	
Prepaid items	39,000
	<u>\$ 52,978</u>

NOTE 11 - RESTRICTED FUND BALANCES

At June 30, 2021, the Town had the following restricted fund balances:

Highway fund	\$ 51,755
Combined library fund	355,712
Plain cemetery fund	602,885
Nonmajor special revenue funds (Schedule E)	22,381
Nonmajor permanent funds (Schedule I)	102,428
	<u>\$ 1,135,161</u>

TOWN OF WEATHERSFIELD, VERMONT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 12 - COMMITTED FUND BALANCES

At June 30, 2021, the Town had the following committed fund balances:

General fund	
Conservation	\$ 1,762
Rabies control	4,827
Aid to residents in need	5,516
FY22 expenditures	35,973
Highway fund	29,281
Capital reserve fund	399,997
Nonmajor special revenue funds (Schedule E)	252,600
	<u>\$ 729,956</u>

NOTE 13 - ASSIGNED FUND BALANCES

At June 30, 2021, the Town had the following assigned fund balances:

General fund:	
Rainy day	\$ 127,190
Nonmajor special revenue funds (Schedule E)	78,487
	<u>\$ 205,677</u>

NOTE 14 - DEFICIT FUND BALANCE

At June 30, 2021, the Town had the following deficit fund balance:

Grants fund	<u>\$ 148,867</u>
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NOTE 15 - EXPENDITURES OVER APPROPRIATIONS

The Town was noncompliant with the legally adopted general fund budget, overspending the entire allowed appropriation of \$1,488,929 by \$95,672 at June 30, 2021. The Town was noncompliant with the legally adopted highway fund budget, overspending the entire allowed appropriation of \$1,156,801 by \$368,891.

TOWN OF WEATHERSFIELD, VERMONT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 16 - DEFINED BENEFIT PENSION PLAN

VERMONT MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM

**Plan Description**

The Vermont Municipal Employees' Retirement System (VMERS) is a cost sharing, multi-employer defined benefit pension plan that is administered by the State Treasurer and its Board of Trustees. The plan was established effective July 1, 1975 and is governed by Title 24, V.S.A. Chapter 125. It is designed for persons employed on a regular basis by a school district or by a supervisory union for no fewer than 1,040 hours in a year and for no fewer than 30 hours a week for the school year, as defined in 16 V.S.A. § 1071 or for no fewer than 1,040 hours in a year and for no fewer than 24 hours a week year-round; provided, however, that if a person who was employed on a regular basis by a school district as either a special education or transportation employee and who was transferred to and is working in a supervisory union in the same capacity pursuant to 16 V.S.A. § 261a(a)(6) or (8)(E) and if that person is also employed on a regular basis by a school district within the supervisory union, then the person is an "employee" if these criteria are met by the combined hours worked for the supervisory union and school district. The term shall also mean persons employed on a regular basis by a municipality other than a school district for no fewer than 1,040 hours in a year and for no fewer than 24 hours per week, including persons employed in a library at least one-half of whose operating expenses are met by municipal funding. For the year ended June 30, 2019 (the most recent data available), the retirement system consisted of 14,755 participating members.

The general administration and responsibility for formulating administrative policy and procedures of the Retirement System for its members and their beneficiaries is vested in the Board of Trustees consisting of five members. They are the State Treasurer, two employee representatives elected by the membership of the system and two employer representatives - one elected by the governing bodies of participating employers of the system and one selected by the Governor from a list of four nominees. The list of four nominees is jointly submitted by the Vermont League of Cities and Schools and the Vermont School Boards Association.

All assets are held in a single trust and are available to pay retirement benefits to all members. Benefits available to each group are based on average final compensation (AFC) and years of creditable service. VMERS does not issue stand-alone financial reports, but instead are included as part of the State of Vermont's Annual Comprehensive Financial Report. The Annual Report may be viewed on the State's Department of Finance and Management website at: [Annual Comprehensive Financial Report | Department of Finance and Management \(vermont.gov\)](#).



TOWN OF WEATHERSFIELD, VERMONT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 16 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

**Benefits Provided**

The pension plan is divided into four membership groups:

- Group A - general employees whose legislative bodies have not elected to become a member of Group B or Group C
- Groups B and C - general employees whose legislative bodies have elected to become members of Group B or Group C
- Group D - sworn police officers, firefighters and emergency medical personnel

The Town participates in Groups A, B, C and D. Benefits available to each group are based on average final compensation (AFC) and years of creditable service and are summarized below:

<b>VMERS</b>	<b>Group A</b>	<b>Group B</b>	<b>Group C</b>	<b>Group D</b>
Normal service retirement eligibility	Age 65 with 5 years of service or age 55 with 35 years of service	Age 62 with 5 years of service or age 55 with 30 years of service	Age 55 with 5 years of service	Age 55 with 5 years of service
Average Final Compensation (AFC)	Highest 5 consecutive years	Highest 3 consecutive years	Highest 3 consecutive years	Highest 2 consecutive years
Benefit formula – Normal Service Retirement (no reduction)	1.4% x creditable service x AFC	1.7% x creditable service x AFC + previous service; 1.4% x Group A service x AFC	2.5% x creditable service x AFC + previous service; 1.4% x Group A service x AFC; 1.7% x Group B x AFC	2.5% x creditable service x AFC + previous service; 1.4% x Group A service x AFC; 1.7% x Group B x AFC; 2.5% x Group C service x AFC

TOWN OF WEATHERSFIELD, VERMONT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 16 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

<b>VMERS</b>	<b>Group A</b>	<b>Group B</b>	<b>Group C</b>	<b>Group D</b>
Maximum Benefit Payable	60% of AFC	60% of AFC	50% of AFC	50% of AFC
Post-Retirement COLA	50% of CPI, up to 2% per year	50% of CPI, up to 3% per year	50% of CPI, up to 3% per year	50% of CPI, up to 3% per year
Early Retirement Eligibility	Age 55 with 5 years of service	Age 55 with 5 years of service	N/A	Age 50 with 20 years of service
Early Retirement Reduction	6% per year from age 65 **	6% per year from age 62 **	N/A	No reduction

\*\* A special early retirement factor of 3% per year only for municipal police officers who have attained age 60

Members of all groups may qualify for vested deferred allowance, disability allowances and death benefit allowance subject to meeting various eligibility requirements. Benefits are based on AFC and service.

**Contributions**

Title 24 VSA Chapter 125 of Vermont Statutes grants the authority to the Retirement Board to annually review the amount of municipalities' contributions as recommended by the actuary of the retirement system in order to achieve and preserve the financial integrity of the fund and to certify the rates of contributions payable by employers. The Board of Trustees also certifies the rates of contribution payable by employees. Contribution rates for each group as of July 1, 2020 are as follows:

<b>VMERS</b>	<b>Group A</b>	<b>Group B</b>	<b>Group C</b>	<b>Group D</b>
Employee Contributions	3.000% of gross salary	5.375% of gross salary	10.500% of gross salary	11.850% of gross salary
Employer Contributions	4.500% of gross salary	6.000% of gross salary	7.750% of gross salary	10.350% of gross salary

Employee contributions are withheld pre-income tax by the Town and are remitted to the State of Vermont. Such withholdings for the year ended June 30, 2021 totaled \$51,673. The Town contributed \$55,690 for the year ended June 30, 2021. The

TOWN OF WEATHERSFIELD, VERMONT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 16 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Town's total payroll for the year ended June 30, 2021 for all employees covered under this plan was \$929,355.

**Pension Liabilities**

At June 30, 2021, the Town reported a liability of \$555,542 for its proportionate share of the net pension liabilities for each plan. The net pension liabilities were measured as of June 30, 2020 and the total pension liabilities used to calculate the net pension liabilities was determined by an actuarial valuation as of June 30, 2019. The Town's proportion of the net pension liabilities were based on a projection of the Town's long-term share of contributions to each pension plan relative to the projected contributions of all participating towns, actuarially determined.

At June 30, 2020, the Town's proportion was 0.219604% for VMERS, which was a decrease of 0.017196% from its proportion measured as of June 30, 2019 for VMERS.

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

For the year ended June 30, 2021, the Town recognized pension expense of \$52,698 for the VMERS plan. At June 30, 2021, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	VMERS	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 50,033	\$ 1,647
Changes of assumptions	74,480	-
Net difference between projected and actual earnings on pension plan investments	53,133	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	20,455
Contributions subsequent to the measurement date	55,690	-
Total	<u>\$ 233,336</u>	<u>\$ 22,102</u>

TOWN OF WEATHERSFIELD, VERMONT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 16 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

\$55,690 reported as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	VMERS Plan
Plan year ended June 30:	
2021	\$ 41,924
2022	44,422
2023	38,967
2024	30,231
2025	-
Thereafter	-

**Significant Actuarial Assumptions and Methods**

The total pension liability for the June 30, 2020 measurement date was determined by rolling forward the total pension liability as of June 30, 2019 to June 30, 2020. The total pension liability was calculated using the following actuarial assumptions:

*Investment Rate of Return:* 7.00%, net of pension plan investment expense, including inflation.

*Inflation:* 2.30%

*Salary Increases:* Varying, service-based rates from 0-10 years of service, then a single rate of 4.50% (includes assumed inflation rate of 2.30%) for all subsequent years.

*Deaths After Retirement:* Mortality rates for pre-retirement, healthy retirees and disabled retirees in the VMERS plan for Groups A, B, C and D were based variations of RP-2006 Tables with generational improvement using Scale SSA-2017 as follows:

Pre-retirement - Groups A, B and C, 98% of RP-2006 tables, blended with a 60% Blue Collar Employee and 40% Healthy Employee and Group D with 100% of RP-2006 Blue Collar Employee

TOWN OF WEATHERSFIELD, VERMONT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 16 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Healthy Retiree - Groups A, B and C, 98% of RP-2006 tables, blended with a 60% Blue Collar Annuitant and 40% Healthy Annuitant and Group D with a Blue Collar Annuitant Table

Disabled Retiree - All Groups with a RP-2006 Disabled Mortality Table

*Inactive Members:* Valuation liability equals 100% of accumulated contributions. Inactive who are vested immediately become Deferred Members and the liabilities for all Deferred Members are based on the accrued benefit.

*Future Administrative Expenses:* An expense adjustment based on actual expenses for the previous year is reflected in the development of recommended employer contribution levels.

*Unknown Data for Participants:* The same as those exhibited by participants with similar known characteristics. If not specified, participants are assumed to be male.

*Percent Married:* 85% of male members and 50% of female members are assumed to be married.

*Spouse's Age:* Husbands are assumed to be three years older than their wives.

*Cost-of-Living Adjustments:* Assumed to occur on January 1 following one year of retirement at the rate of 1.10% per annum for Group A members and 1.20% per annum for Groups B, C and D members (beginning at Normal Retirement eligibility age for members who elect reduced early retirement, at age 62 for members of Group A, B and D who receive a disability retirement benefit and at age 55 for members of Group C who receive a disability retirement benefit). The January 1, 2020 and January 1, 2021 COLAs are 0.80% and 0.40%, respectively, for all groups.

*Actuarial Cost Method:* The Entry Age Actuarial Cost Method is used. Entry age is the age at date of employment or if date is unknown, current age minus years of service. Normal Cost and Accrued Actuarial Liability are calculated on an individual basis and are allocated by salary, with Normal Cost determined using the plan of benefits applicable to each participant.

A smoothing *asset valuation method* was used for funding purposes in the VMERS plan, under which the value of assets for actuarial purposes equals market value less a five-year phase-in of the differences between actual and assumed investment return. Then value of assets for actuarial purposes may not differ from the market value of assets by more than 20%.

TOWN OF WEATHERSFIELD, VERMONT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 16 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

The *long-term expected rate of return* on plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) developed for each major asset class. These best estimate ranges were 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.

Best estimates of arithmetic rates of return for each major asset class included in the target asset allocation as of June 30, 2020 are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Global Equity	29.00%	7.07%
US Equity - Large Cap	4.00%	6.19%
US Equity - Small/Mid Cap	3.00%	6.93%
Non-US Equity - Large Cap	5.00%	7.01%
Non-US Equity - Small Cap	2.00%	7.66%
Emerging Markets Debt	4.00%	3.66%
Core Bonds	20.00%	0.39%
Private and Alternative Credit	10.00%	6.03%
US TIPS	3.00%	-0.20%
Core Real Estate	5.00%	4.06%
Non-Core Real Estate	3.00%	6.43%
Private Equity	10.00%	11.27%
Infrastructure/Farmland	2.00%	5.44%

**Discount Rate**

The discount rate used to measure the total pension liability was 7.00% for the VMERS plan. The projection of cash flows used to determine the discount rate assumed that contributions will continue to be made in accordance with the current funding policy which exceeds the actuarially determined contribution rate. Based on these assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments to current System members. The assumed discount rate has been determined in accordance with the method prescribed by GASB 68.

TOWN OF WEATHERSFIELD, VERMONT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 16 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

**Sensitivity of the Town's Proportionate Share 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% for the VMERS plan, 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:

	1% Decrease	Discount Rate	1% Increase
<u>VMERS:</u>			
Discount rate	6.00%	7.00%	8.00%
Town's proportionate share of the net pension liability	\$ 848,755	\$ 555,542	\$ 314,289

**Pension Plan Fiduciary Net Position**

The schedule of employer allocations and schedule of pension amounts by employer are prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles. The schedules present amounts that are elements of the financial statements of VMERS or their participating employers. VMERS does not issue stand-alone financial reports, but instead are included as part of the State of Vermont's Annual Comprehensive Financial Report. The Annual Report can be viewed on the State's Department of Finance and Management website at: [Annual Comprehensive Financial Report | Department of Finance and Management \(vermont.gov\)](#).

NOTE 17 - RISK MANAGEMENT

The Town is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and others; environmental liability and natural disasters. The Town manages these risks through commercial insurance policies. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Town. There were no settlements in excess of insurance coverage in any of the past three years.

TOWN OF WEATHERSFIELD, VERMONT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 18 - CONTINGENCIES

With regard to pending legal claims or any unasserted claims, it is not feasible at this time to predict or determine their outcome. Management believes, however, that settlement amounts, if any, will not have a material adverse effect on the Town's financial position.

The Town participates in various intergovernmental grant programs which may be subject to future program compliance audits by the grantors or their representatives. Accordingly, the Town's compliance with applicable grant requirement may be established at some future date. The amount, if any, of any liabilities arising from the disallowance of expenditures or ineligibility of grant revenues cannot be determined at this time.

NOTE 19 - COMPARATIVE DATA/RECLASSIFICATIONS

Comparative total data for the prior year have been presented in selected sections of the accompanying financial statements in order to provide an understanding of the changes in the Town's financial position and operations. Also, certain amounts presented in the prior year's data have been reclassified to be consistent with the current year's presentation.

NOTE 20 - RESTATEMENT

It was determined that certain transactions were recorded incorrectly in 2020. The general fund total fund balance was increased by \$69,400 from \$405,045 to \$474,445 to correct the allowances for uncollectibles. The highway fund total fund balance was increased by \$190,000 from \$20,234 to \$210,234 to correct the due from other funds balance. The grants fund total fund balance was decreased by \$190,000 from a deficit balance of \$33,881 to a deficit balance of \$223,881 to correct the due to other funds balance.

The net restatement to the governmental activities beginning net position increased the net position of the governmental activities by \$69,400, from \$6,703,927 to \$6,773,327.



## Required Supplementary Information

Required supplementary information includes financial information and disclosures that are required by the Governmental Accounting Standards Board but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule - General Fund - Budget and Actual - General Fund
- Budgetary Comparison Schedule - General Fund - Budget and Actual - Highway Fund
- Schedule of Proportionate Share of the Net Pension Liability
- Schedule of Contributions - Pension
- Notes to Required Supplementary Information

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## TOWN OF WEATHERSFIELD, VERMONT

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS  
 BUDGET AND ACTUAL - GENERAL FUND  
 FOR THE YEAR ENDED JUNE 30, 2021

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1, Restated	\$ 474,445	\$ 474,445	\$ 474,445	\$ -
Resources (Inflows):				
Property taxes	1,277,529	1,277,529	1,335,329	57,800
Permits, licenses and fees	59,745	59,745	76,045	16,300
Charges for services	14,421	14,421	18,996	4,575
Miscellaneous revenues	43,129	87,207	143,521	56,314
Amounts Available for Appropriation	<u>1,869,269</u>	<u>1,913,347</u>	<u>2,048,336</u>	<u>134,989</u>
Charges to Appropriations (Outflows):				
Current:				
General government	655,794	615,633	656,905	(41,272)
Public safety	532,220	500,498	516,818	(16,320)
Highways and streets	37,561	37,561	60,383	(22,822)
Recreation and culture	139,491	139,491	117,121	22,370
Cemetery	2,000	2,000	1,005	995
Intergovernmental	-	25,300	26,086	(786)
Social agencies	22,983	22,983	22,983	-
Debt service:				
Principal	-	45,800	45,800	-
Transfers to other funds:				
Special revenue	54,802	69,663	107,500	(37,837)
Capital projects	-	30,000	30,000	-
Total Charges to Appropriations	<u>1,444,851</u>	<u>1,488,929</u>	<u>1,584,601</u>	<u>(95,672)</u>
Budgetary Fund Balance, June 30	<u>\$ 424,418</u>	<u>\$ 424,418</u>	<u>\$ 463,735</u>	<u>\$ 39,317</u>
Utilization of Unassigned Fund Balance	<u>\$ 50,027</u>	<u>\$ 50,027</u>	<u>\$ -</u>	<u>\$ (50,027)</u>

See accompanying independent auditors' report and notes to financial statements.

## TOWN OF WEATHERSFIELD, VERMONT

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS  
 BUDGET AND ACTUAL - HIGHWAY FUND  
 FOR THE YEAR ENDED JUNE 30, 2021

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1, Restated	\$ 210,234	\$ 210,234	\$ 210,234	\$ -
Resources (Inflows):				
Property taxes	946,770	946,770	946,819	49
Intergovernmental	175,000	175,000	220,161	45,161
Permits, licenses and fees	281	281	398	117
Charges for services	152,506	152,506	29,996	(122,510)
Miscellaneous revenues	-	-	100	100
Debt proceeds	-	-	238,020	238,020
Amounts Available for Appropriation	1,484,791	1,484,791	1,645,728	160,937
Charges to Appropriations (Outflows):				
Current:				
Wages and benefits	599,494	599,494	553,547	45,947
Supplies	1,217	1,217	397	820
Utilities	9,510	9,510	10,959	(1,449)
Professional services	18,364	18,364	20,317	(1,953)
Insurance	19,473	19,473	21,110	(1,637)
Repairs and maintenance	379,500	379,500	348,513	30,987
Equipment	11,500	11,500	6,694	4,806
Miscellaneous	7,627	7,627	1,043	6,584
Debt service:				
Principal	31,308	31,308	31,304	4
Interest	7,808	7,808	7,788	20
Capital outlay	38,000	38,000	283,020	(245,020)
Transfers to other funds	33,000	33,000	241,000	(208,000)
Total Charges to Appropriations	1,156,801	1,156,801	1,525,692	(368,891)
Budgetary Fund Balance, June 30	\$ 327,990	\$ 327,990	\$ 120,036	\$ (207,954)
Utilization of Unassigned Fund Balance	\$ (117,756)	\$ (117,756)	\$ -	\$ 117,756

See accompanying independent auditors' report and notes to financial statements.

TOWN OF WEATHERSFIELD, VERMONT

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
LAST 10 FISCAL YEARS\*

	2021	2020	2019	2018	2017	2016	2015
<u>VMERS:</u>							
Proportion of the net pension liability	0.22%	0.24%	0.25%	0.27%	0.27%	0.24%	0.25%
Proportionate share of the net pension liability	\$ 555,542	\$ 410,734	\$ 358,315	\$ 324,327	\$ 345,621	\$ 185,767	\$ 23,098
Covered payroll	\$ 840,979	\$ 825,616	\$ 828,435	\$ 820,301	\$ 761,525	\$ 708,134	\$ -
Proportionate share of the net pension liability as a percentage of its covered payroll	66.06%	49.75%	43.25%	39.54%	45.39%	26.23%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	74.52%	80.35%	82.60%	83.64%	80.95%	87.42%	98.32%

\* The amounts presented for each fiscal year were determined as of June 30 and are for those years for which information is available.

See accompanying independent auditors' report and notes to financial statements.

TOWN OF WEATHERSFIELD, VERMONT

SCHEDULE OF CONTRIBUTIONS - PENSION  
LAST 10 FISCAL YEARS\*

	2021	2020	2019	2018	2017	2016	2015
<u>VMERS:</u>							
Contractually required contribution	\$ 55,690	\$ 48,180	\$ 45,487	\$ 44,208	\$ 43,717	\$ 40,816	\$ 33,682
Contributions in relation to the contractually required contribution	(55,690)	(48,180)	(45,487)	(44,208)	(43,717)	(40,816)	(33,682)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 929,355	\$ 840,979	\$ 825,616	\$ 828,435	\$ 820,301	\$ 761,525	\$ 708,134
Contributions as a percentage of covered payroll	5.99%	5.73%	5.51%	5.34%	5.33%	5.36%	4.76%

\* The amounts presented for each fiscal year are for those years for which information is available.

See accompanying independent auditors' report and notes to financial statements.

## TOWN OF WEATHERSFIELD, VERMONT

### NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED JUNE 30, 2021

#### Changes of Assumptions

##### VMERS Pension Plan:

- The investment return assumption was lowered from 7.50% to 7.00%.
- The inflation assumption was lowered from 2.50% to 2.30%.
- The COLA assumption was lowered from 1.15% to 1.10% for Group A members and from 1.30% to 1.20% for Groups B, C and D members.
- The mortality assumptions were updated as follows with generational projection using scale MP-2019:
  - Pre- Retirement – Groups A/B/C - 40% PubG-2010 General Employee below-median and 60% of PubG-2010 General Employee, Group D - PubG-2010 General Employee above-median
  - Healthy Post Retirement – Retirees – Groups A/B/C - 104% of 40% PubG-2010 General Healthy Retiree below-median and 60% of PubG-2010 General Healthy Retiree
  - Healthy Post-Retirement – Beneficiaries – Groups A/B/C - 70% Pub-2010 Contingent Survivor below-median and 30% of Pub-2010 Contingent Survivor. Group D – Pub-2010 Contingent Survivor.
  - Disabled Retirees – All Groups – PubNS-2010 Non-Safety Disabled Retiree Mortality Table.
- The salary scale assumption was revised for varying service based rates from 0-10 years of service, then a single rate of 2.20% for all subsequent years, plus revised inflation of 2.30%.
- The active retirement rates were updated as follows:
  - Group A - Decreased the rates throughout all ages.
  - Group B – For females, slightly decreased the rates at younger ages and then increase the rates at later ages. For males, slightly decreased the rates at most ages.

TOWN OF WEATHERSFIELD, VERMONT

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2021

- Group C – Simplified the assumption to a unisex table that more accurately aligns with the actual experience for both males and females.
- Group D – For members with less than 20 years of service, increased the rates for ages 55-59.
- The inactive retirement assumption was updated to add a rate of 10% from early retirement age for each year until normal retirement age, then 100% at normal retirement age.
- The liability load of accumulated contributions for Inactive Members was removed. Liabilities for Inactive Members are now based on 100% of the accumulated contributions. Inactive Members who are vested immediately become Deferred Members and the liabilities for all Deferred Members are based on the accrued benefit.
- The termination rates were simplified for females to one set of slightly reduced rates for all females.

See accompanying independent auditors' report and notes to financial statements.

## Other Supplementary Information

Other supplementary information includes financial statements and schedules not required by the Governmental Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

- Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues
- Schedule of Departmental Operations - General Fund
- Combining Balance Sheet - Nonmajor Governmental Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds
- Combining Balance Sheet - Nonmajor Special Revenue Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds
- Combining Balance Sheet - Nonmajor Capital Projects Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Capital Project Funds
- Combining Balance Sheet - Nonmajor Permanent Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Permanent Funds
- Schedule of General Capital Assets by Function
- Schedule of Changes in Capital Assets by Function



## TOWN OF WEATHERSFIELD, VERMONT

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS  
 BUDGET AND ACTUAL - GENERAL FUND REVENUES  
 FOR THE YEAR ENDED JUNE 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>				
Property taxes:				
Property taxes net of education	\$ 1,110,411	\$ 1,110,411	\$ 1,156,339	\$ 45,928
County tax	-	-	25,300	25,300
State of VT hold harmless	80,163	80,163	75,625	(4,538)
Pilot program	23,988	23,988	23,833	(155)
Penalties and interest	62,967	62,967	54,232	(8,735)
Permits, licenses and fees:				
Listers office	18,861	18,861	15,770	(3,091)
Town clerk fees	35,290	35,290	48,738	13,448
Cemetery	-	-	520	520
Zoning permits	5,594	5,594	11,017	5,423
Charges for services:				
Police department	14,421	14,421	18,996	4,575
Other income:				
Interest income	1,100	1,100	1,697	597
Rent	1,000	1,000	-	(1,000)
Reimbursements	38,329	38,329	41,957	3,628
Proceeds from sale of assets	400	400	1,325	925
Miscellaneous grants	-	44,078	57,120	13,042
Other income	2,300	2,300	41,422	39,122
<b>Total revenues</b>	<b><u>\$ 1,394,824</u></b>	<b><u>\$ 1,438,902</u></b>	<b><u>\$ 1,573,891</u></b>	<b><u>\$ 134,989</u></b>

See accompanying independent auditors' report and notes to financial statements.

## TOWN OF WEATHERSFIELD, VERMONT

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>GENERAL GOVERNMENT</b>				
Administration	\$ 324,973	\$ 299,673	\$ 375,540	\$ (75,867)
Finance	112,513	112,513	77,921	34,592
Clerk	102,444	102,444	81,606	20,838
Listers	61,096	46,235	52,507	(6,272)
Land use	54,768	54,768	55,855	(1,087)
Miscellaneous	-	-	13,476	(13,476)
	<u>655,794</u>	<u>615,633</u>	<u>656,905</u>	<u>(41,272)</u>
<b>PUBLIC SAFETY</b>				
Police	306,073	306,073	320,555	(14,482)
Animal control	2,350	2,350	1,800	550
EMS	22,304	22,304	22,308	(4)
Fire services	69,403	83,481	89,971	(6,490)
Fire-Ascutney	42,750	42,750	37,742	5,008
Fire-West Weathersfield	89,340	43,540	44,442	(902)
	<u>532,220</u>	<u>500,498</u>	<u>516,818</u>	<u>(16,320)</u>
<b>HIGHWAYS AND STREETS</b>				
Buildings and grounds	16,350	16,350	36,184	(19,834)
Martin Memorial Hall	21,211	21,211	24,199	(2,988)
	<u>37,561</u>	<u>37,561</u>	<u>60,383</u>	<u>(22,822)</u>
<b>RECREATION AND CULTURE</b>				
Library	139,491	139,491	117,121	22,370
	<u>139,491</u>	<u>139,491</u>	<u>117,121</u>	<u>22,370</u>
<b>CEMETERY</b>				
	<u>2,000</u>	<u>2,000</u>	<u>1,005</u>	<u>995</u>
<b>INTERGOVERNMENTAL</b>				
County tax	-	17,400	17,064	336
County capital tax	-	7,900	9,022	(1,122)
	<u>-</u>	<u>25,300</u>	<u>26,086</u>	<u>(786)</u>
<b>SOCIAL AGENCIES</b>				
	<u>22,983</u>	<u>22,983</u>	<u>22,983</u>	<u>-</u>
<b>DEBT SERVICE</b>				
Principal	-	45,800	45,800	-
	<u>-</u>	<u>45,800</u>	<u>45,800</u>	<u>-</u>
<b>TRANSFERS TO OTHER FUNDS</b>				
Special revenue	54,802	69,663	107,500	(37,837)
Capital projects	-	30,000	30,000	-
	<u>54,802</u>	<u>99,663</u>	<u>137,500</u>	<u>(37,837)</u>
<b>TOTAL DEPARTMENTAL OPERATIONS</b>	<u>\$ 1,444,851</u>	<u>\$ 1,488,929</u>	<u>\$ 1,584,601</u>	<u>\$ (95,672)</u>

## TOWN OF WEATHERSFIELD, VERMONT

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2021

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
<b>ASSETS</b>				
Investments	\$ 170,970	\$ -	\$ 103,105	\$ 274,075
Accounts receivable (net of allowance for uncollectibles)	24,334	-	-	24,334
Due from other funds	182,498	-	21	182,519
<b>TOTAL ASSETS</b>	<b>\$ 377,802</b>	<b>\$ -</b>	<b>\$ 103,126</b>	<b>\$ 480,928</b>
<b>LIABILITIES</b>				
Due to other governments	\$ -	\$ -	\$ 480	\$ 480
Due to other funds	-	-	218	218
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>698</b>	<b>698</b>
<b>FUND BALANCES</b>				
Nonspendable	-	-	-	-
Restricted	22,381	-	102,428	124,809
Committed	252,600	-	-	252,600
Assigned	78,487	-	-	78,487
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>353,468</b>	<b>-</b>	<b>102,428</b>	<b>455,896</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 377,802</b>	<b>\$ -</b>	<b>\$ 103,126</b>	<b>\$ 480,928</b>

## TOWN OF WEATHERSFIELD, VERMONT

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2021

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
<b>REVENUES</b>				
Investment income, net of unrealized gains/(losses)	\$ 1,618	\$ -	\$ 18,377	\$ 19,995
Other	1,951	1,302	750	4,003
<b>TOTAL REVENUES</b>	<u>3,569</u>	<u>1,302</u>	<u>19,127</u>	<u>23,998</u>
<b>EXPENDITURES</b>				
Recreation and culture	-	-	527	527
Cemetery	-	-	835	835
Other	1,257	161	-	1,418
<b>TOTAL EXPENDITURES</b>	<u>1,257</u>	<u>161</u>	<u>1,362</u>	<u>2,780</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>2,312</u>	<u>1,141</u>	<u>17,765</u>	<u>21,218</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	25,815	5,833	-	31,648
Transfers (Out)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>25,815</u>	<u>5,833</u>	<u>-</u>	<u>31,648</u>
<b>NET CHANGE IN FUND BALANCES</b>	28,127	6,974	17,765	52,866
<b>FUND BALANCES - JULY 1</b>	<u>325,341</u>	<u>(6,974)</u>	<u>84,663</u>	<u>403,030</u>
<b>FUND BALANCES - JUNE 30</b>	<u>\$ 353,468</u>	<u>\$ -</u>	<u>\$ 102,428</u>	<u>\$ 455,896</u>

See accompanying independent auditors' report and notes to financial statements.

## Special Revenue Funds

Special revenue funds are established to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditures for specific purposes.

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TOWN OF WEATHERSFIELD, VERMONT

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2021

	Revolving Loan Fund	Historic Preservation Grant Fund	Records Restoration Fund	Reappraisal Fund	Library Reserve Fund	Total
<b>ASSETS</b>						
Investments	\$ -	\$ -	\$ -	\$ 120,276	\$ 50,694	\$ 170,970
Accounts receivable (net of allowance for uncollectibles)	24,334	-	-	-	-	24,334
Due from other funds	-	-	22,381	132,324	27,793	182,498
<b>TOTAL ASSETS</b>	<u>\$ 24,334</u>	<u>\$ -</u>	<u>\$ 22,381</u>	<u>\$ 252,600</u>	<u>\$ 78,487</u>	<u>\$ 377,802</u>
<b>LIABILITIES</b>						
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred loan receivable	24,334	-	-	-	-	24,334
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>24,334</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,334</u>
<b>FUND BALANCES</b>						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	22,381	-	-	22,381
Committed	-	-	-	252,600	-	252,600
Assigned	-	-	-	-	78,487	78,487
Unassigned	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>-</u>	<u>-</u>	<u>22,381</u>	<u>252,600</u>	<u>78,487</u>	<u>353,468</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF FUND BALANCES</b>	<u>\$ 24,334</u>	<u>\$ -</u>	<u>\$ 22,381</u>	<u>\$ 252,600</u>	<u>\$ 78,487</u>	<u>\$ 377,802</u>

See accompanying independent auditors' report and notes to financial statements.

## TOWN OF WEATHERSFIELD, VERMONT

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2021

	Revolving Loan Fund	Historic Preservation Grant Fund	Records Restoration Fund	Reappraisal Fund	Library Reserve Fund	Total
REVENUES						
Interest Income	\$ -	\$ -	\$ 113	\$ 1,388	\$ 117	\$ 1,618
Other	-	-	-	-	1,951	1,951
TOTAL REVENUES	-	-	113	1,388	2,068	3,569
EXPENDITURES						
Other	-	-	-	-	1,257	1,257
TOTAL EXPENDITURES	-	-	-	-	1,257	1,257
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	113	1,388	811	2,312
OTHER FINANCING SOURCES (USES)						
Transfers In	-	4,749	5,296	15,770	-	25,815
Transfers (Out)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	4,749	5,296	15,770	-	25,815
NET CHANGE IN FUND BALANCES (DEFICITS)	-	4,749	5,409	17,158	811	28,127
FUND BALANCES (DEFICITS) - JULY 1	-	(4,749)	16,972	235,442	77,676	325,341
FUND BALANCES (DEFICITS) - JUNE 30	\$ -	\$ -	\$ 22,381	\$ 252,600	\$ 78,487	\$ 353,468

See accompanying independent auditors' report and notes to financial statements.

## Capital Project Funds

Capital projects funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary or trust funds.

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TOWN OF WEATHERSFIELD, VERMONT

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECT FUNDS  
JUNE 30, 2021

	Ramp Perkinsville School Fund	Total
<b>ASSETS</b>		
Due from other funds	\$ -	\$ -
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LIABILITIES</b>		
Due to other funds	\$ -	\$ -
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>		
Nonspendable	-	-
Restricted	-	-
Committed	-	-
Assigned	-	-
Unassigned	-	-
<b>TOTAL FUND BALANCES</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ -</b>	<b>\$ -</b>

See accompanying independent auditors' report and notes to financial statements.

## TOWN OF WEATHERSFIELD, VERMONT

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES - NONMAJOR CAPITAL PROJECT FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2021

	Ramp Perkinsville School Fund	Total
REVENUES		
Other	\$ 1,302	\$ 1,302
TOTAL REVENUES	<u>1,302</u>	<u>1,302</u>
EXPENDITURES		
Other	161	161
TOTAL EXPENDITURES	<u>161</u>	<u>161</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,141</u>	<u>1,141</u>
OTHER FINANCING SOURCES (USES)		
Transfers In	5,833	5,833
Transfers (Out)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>5,833</u>	<u>5,833</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	6,974	6,974
FUND BALANCES (DEFICITS) - JULY 1	<u>(6,974)</u>	<u>(6,974)</u>
FUND BALANCES (DEFICITS) - JUNE 30	<u>\$ -</u>	<u>\$ -</u>

See accompanying independent auditors' report and notes to financial statements.

## Permanent Funds

Permanent funds are used to account for assets held by the Town of Weathersfield, Vermont that are legally restricted and unless otherwise specified, only earnings and not principal, may be used for purposes that benefit the Town or its citizenry. These funds have been established for various purposes including the provision and/or maintenance of cemeteries.

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## TOWN OF WEATHERSFIELD, VT

COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS  
JUNE 30, 2021

	Grout Cemetery Fund	Hoisington Field Fund	Proctor Library Fund	Total
<b>ASSETS</b>				
Investments	\$ 38,642	\$ 57,509	\$ 6,954	\$ 103,105
Due from other funds	-	18	3	21
<b>TOTAL ASSETS</b>	<u>\$ 38,642</u>	<u>\$ 57,527</u>	<u>\$ 6,957</u>	<u>\$ 103,126</u>
<b>LIABILITIES</b>				
Due to other governments	\$ 480	\$ -	\$ -	\$ 480
Due to other funds	218	-	-	218
<b>TOTAL LIABILITIES</b>	<u>698</u>	<u>-</u>	<u>-</u>	<u>698</u>
<b>FUND BALANCES</b>				
Nonspendable	-	-	-	-
Restricted	37,944	57,527	6,957	102,428
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>37,944</u>	<u>57,527</u>	<u>6,957</u>	<u>102,428</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 38,642</u>	<u>\$ 57,527</u>	<u>\$ 6,957</u>	<u>\$ 103,126</u>

See accompanying independent auditors' report and notes to financial statements.

## TOWN OF WEATHERSFIELD, VT

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES - NONMAJOR PERMANENT FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2021

	Grout Cemetery Fund	Hoisington Field Fund	Proctor Library Fund	Total
<b>REVENUES</b>				
Investment income - net of unrealized gains/(losses)	\$ 6,849	\$ 10,284	\$ 1,244	\$ 18,377
Other	750	-	-	750
<b>TOTAL REVENUES</b>	<u>7,599</u>	<u>10,284</u>	<u>1,244</u>	<u>19,127</u>
<b>EXPENDITURES</b>				
Recreation and culture	-	470	57	527
Cemetery	835	-	-	835
<b>TOTAL EXPENDITURES</b>	<u>835</u>	<u>470</u>	<u>57</u>	<u>1,362</u>
<b>NET CHANGE IN FUND BALANCES</b>	6,764	9,814	1,187	17,765
<b>FUND BALANCES - JULY 1</b>	<u>31,180</u>	<u>47,713</u>	<u>5,770</u>	<u>84,663</u>
<b>FUND BALANCES - JUNE 30</b>	<u>\$ 37,944</u>	<u>\$ 57,527</u>	<u>\$ 6,957</u>	<u>\$ 102,428</u>

See accompanying independent auditors' report and notes to financial statements.

## General Capital Assets

General capital assets are those assets related to activities reported in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position.

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## TOWN OF WEATHERSFIELD, VERMONT

SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION  
JUNE 30, 2021

	Land and Non-depreciable Assets	Buildings, Building Improvements and Land Improvements	Furniture, Fixtures, Equipment and Vehicles	Infrastructure	Total
General government	\$ 160,600	\$ 382,210	\$ 48,297	\$ -	\$ 591,107
Public safety	-	-	1,391,573	-	1,391,573
Recreation and culture	-	270,874	13,272	-	284,146
Highways and streets	-	195,249	1,656,843	4,087,160	5,939,252
Solid waste	-	-	64,151	-	64,151
Total General Capital Assets	160,600	848,333	3,174,136	4,087,160	8,270,229
Less: Accumulated Depreciation	-	(321,788)	(2,120,630)	(637,612)	(3,080,030)
Net General Capital Assets	\$ 160,600	\$ 526,545	\$ 1,053,506	\$ 3,449,548	\$ 5,190,199

See accompanying independent auditors' report and notes to financial statements.

## TOWN OF WEATHERSFIELD, VERMONT

SCHEDULE OF CHANGES IN CAPITAL ASSETS BY FUNCTION  
FOR THE YEAR ENDED JUNE 30, 2021

	General Capital Assets 7/1/20	Additions	Deletions	General Capital Assets 6/30/21
General government	\$ 600,628	\$ 94,406	\$ (103,927)	\$ 591,107
Public safety	1,363,240	28,333	-	1,391,573
Recreation and culture	284,146	-	-	284,146
Highways and streets	5,920,158	470,589	(451,495)	5,939,252
Solid waste	64,151	-	-	64,151
Total General Capital Assets	8,232,323	593,328	(555,422)	8,270,229
Less: Accumulated Depreciation	(3,093,505)	(245,520)	258,995	(3,080,030)
Net General Capital Assets	<u>\$ 5,138,818</u>	<u>\$ 347,808</u>	<u>\$ (296,427)</u>	<u>\$ 5,190,199</u>

See accompanying independent auditors' report and notes to financial statements.





Proven Expertise & Integrity

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

Selectboard  
Town of Weathersfield  
Weathersfield, Vermont

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the Town of Weathersfield, Vermont, as of and for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise Town of Weathersfield, Vermont's basic financial statements and have issued our report thereon dated March 14, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Weathersfield, Vermont's internal control over financial reporting (internal control) to determine the 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 of Weathersfield, Vermont's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Weathersfield, Vermont'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 a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal

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control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Weathersfield, Vermont's financial statements are free of 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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. We noted certain other matters that we reported to management of the Town of Weathersfield, Vermont in a separate letter dated **March 14, 2022**.

### Purpose of this Report

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

Buxton, Maine  
Vermont Registration No. 092.0000697  
March 14, 2022



# Town of Weathersfield

5259 US ROUTE 5 | P.O. BOX 550 | WEATHERSFIELD, VT 05030 | PHONE (802) 674-2626 | FAX (802) 674-2117

Brandon Gulnick  
Town Manager

March 21, 2022

RE: WWVFD Non-Transport License

On February 21, 2022, I submitted a report to the board regarding West Weathersfield Volunteer Fire Departments intent to apply for a Non-Transport License in an effort to improve services for Weathersfield Residents. The following points summarize the 02/21/2022 report:

- On 12/7/2020 the Selectboard discussed this and requested information pertaining to insurance.
- A meeting was held with our insurance company, and we determined the additional cost will be \$25 per member.
- The department has most of the equipment they need to carry out the duties of this license.
- This is not an ambulance service, rather, it is a means to help people until Golden Cross Ambulance arrives and the patient is transferred into their care.

During the February 21, 2022, meeting the board requested the following information (See 02/21/22 minutes/ pages 2-3:

- What is the Scope of Service?
- What is our Liability Insurance Policy?
- Where is the Business Plan?
- How many people will be pursuing this license?

Since this time a business plan has been created (See Attachment A), the Scope of Service can be found as Attachment B, and the liability Insurance Policy has been obtained and included as Attachment C. 8-10 people will be joining this branch of the department.

If you have any questions, please do not hesitate to contact me.

Respectfully,

Brandon Gulnick  
Town Manager

ATTACHMENT A  
[BUSINESS PLAN]

**WEST WEATHERSFIELD  
VOLUNTEER FIRE  
DEPARTMENT**

# Non-Transport License

## Business Plan

7259 VT-131  
Perkinsville, VT 05151

p. (802) 263-5655  
f. (802) 674-2117

[jdauphin@weathersfield.org](mailto:jdauphin@weathersfield.org)  
[Weathersfieldvt.org](http://Weathersfieldvt.org)

# Executive Summary

---

**i** *The West Weathersfield Volunteer Fire Department is seeking to advance the care we provide to the citizens and visitors of Weathersfield on calls for service that we are currently responding to.*

## Highlights

- i** *• Faster response time of qualified medical personnel prior to the arrival of Golden Cross Ambulance.*
- Improved quality of care and timely interventions at the first point of contact for patients.*
- Appropriate Licensing and Insurance coverage for our department's current response to medical calls.*
- Providing the opportunity for volunteer members to specialize in medical training, focusing their skills and responses to calls.*
- Actively recruit and develop a pool of qualified, licensed, volunteer medical responders willing to serve the Town without the requirement of serving as a Firefighter.*
- Improving volunteer recruitment and retention by clarifying roles and encouraging specialization and providing formal training.*

## Objectives

- Gain formal licensure from state of VT as a non-transport rescue squad.*
- i** *• After licensure is established, we will enroll interested individuals into formal training.*
- Formalize an agreement between Golden Cross and WWVFD.*

## Mission Statement



*It is the mission of the West Weathersfield Volunteer Fire Department to preserve life and property and to promote public safety in an atmosphere that encourages compassionate professional service, innovation, and diversity.*

## Organizational structure and Scope of Services



*The organization will not change its structure. The chief will oversee the medical response as is done now. There will be involvement from current EMS personnel from within the dept regarding treatment approach and operating approach for the Dept. The Chief will continue to work with the Town Manager as is currently done.*

*The scope of service is outlined by the VT Dept. of Health in the form of protocols. These protocols guide all agencies within the state as to their duties and limitations. Below is a link to the state protocols. There are different levels of licensure. We are currently looking to operate at level of EMT. For individuals that are licensed at a higher level this would require them to operate at the EMT level. Any individuals licensed below this level would be bound by the limitations of their level of training.*

**[Attachment A - Vermont Statewide Emergency Medical Services Protocols](#)**

## Limitation of Services



*As part of a non-transport license there is no intention of adding vehicles to what is currently housed at the station. We will not be transporting patients to the hospital. There will be a written agreement between Golden Cross Ambulance and WWVFD as required by the state. We have spoken to Dale Girard regarding this as well. The agreement will require that both agencies are dispatched to medical incidents in our coverage area. This is already done and will not change our current procedure. The agreement also requires the non-transport entity pass care on to the ambulance once they arrive. We would continue to share any information that has been attained and support the ambulance as we do now.*

## Description of a Non-Transport License

---

**i** See attachment B - Scope of Service.

### **Transport License Ownership/Legal Entity/ Insurance**

**i** The Non-Transport License will be owned by the West Weathersfield Volunteer Fire Department. The Rescue Squad will become a branch of the department.

### **Insurance**

**i** Considering the Town of Weathersfield and the West Weathersfield Volunteer Fire Department are in a contract dated April 5, 2021, we are seeking support from the Selectboard.

The insurance premium is based on payroll. The charge is \$275 per fire fighter or \$300 for an EMT OR \$300 for EMT/FF.

For existing fire fighters seeking to be on the rescue squad the additional charge will be \$25 each.

For any new member seeking to be on either the Fire Department, the Rescue Squad, or both, the charge will be \$275 or \$300.

### **Hours of Operation**

**i** The West Weathersfield Volunteer Fire Department and Rescue Squad is a 24/7 Service that responds to emergencies.



## Start-Up Expenses

The start-up cost for this additional service will be absorbed by the existing budget. There is a change for insurance coverage of \$25 per individual that is already an existing member. Insurance costs would be \$300 per new member. We have never limited membership and cannot be sure how much interest there would be after starting up but, most likely our membership numbers would be consistent with a 5-year average. As mentioned before there will not be any need for additional vehicles.

The brush truck will serve as a response vehicle as it does now.

**i** Additional equipment will be minimal as well. WWVFD has purchased equipment over the years for members associated with Golden Cross to use while responding with WWVFD. The additional equipment would not exceed \$750 for startup.

Training will be required as well. The cost to become a VT emergency responder is \$35 per person. The cost to become an EMR is between \$300 and \$400. If we average between the two at \$350 and have a total of 10 members interested split between the two levels of training, there would be the training cost of \$1,925. With 10 members seeking EMR the cost would be a total of \$3,500.

<b><u>Rescue Squad Expenditures</u></b>	
<b>Type</b>	<b>Cost</b>
<b>Equipment</b>	\$750
<b>Training</b>	\$1900-3500
<b>Licensure</b>	Individual EMS licensure – NO cost
<b>Insurance</b>	\$200-\$250
<b>TOTAL EST.</b>	UP TO \$4,500

ATTACHMENT B  
[SCOPE OF SERVICE]

# SCOPE OF PRACTICE

ADULT & PEDIATRIC OTHER SKILLS	EMR	EMT	AEMT	PARAMEDIC
Advanced Spinal Assessment	√	√	√	√
Cervical Spinal Immobilization	√	√	√	√
Cold Pack	√	√	√	√
Emergency Moves for Endangered Patients	√	√	√	√
Eye Irrigation (Morgan Lens)				√
Hot Pack	√	√	√	√
Procedural Sedation for Transcutaneous Pacing				√
Restraints – Pharmacological				√
Restraints – Physical		√	√	√
Spinal Immobilization – Lying (Long board)	Manual Stabilization	√	√	√
Spinal Immobilization – Seated (K.E.D.)	Manual Stabilization	√	√	√
Spinal Motion Restriction	√	√	√	√
Splinting	√	√	√	√
Splinting – Traction	Manual Stabilization	√	√	√
Stroke Scale System	√	√	√	√
Temperature	√	√	√	√
Trauma Triage	√	√	√	√
Tourniquet	√	√	√	√
Wound Care – Occlusive Dressing		√	√	√
Wound Care – Pressure Bandage	√	√	√	√
Wound Care – Hemostatic Bandage	√	√	√	√

√ Skills allowed under existing licensure levels prior to completion of a transition course (FRECA, EMT-B, EMT-I, EMT-P)

√ Skills allowed under new licensure levels after completion of a new course of education or a transition course (EMR, EMT, AEMT, Paramedic)

\* Skill allowed only after completion of Protocol Education Module (Ready Check Inject)

# SCOPE OF PRACTICE

ADULT AIRWAY MANAGEMENT	EMR	EMT	AEMT	PARAMEDIC
Auto Transport Ventilator		✓	✓	✓
BVM	✓	✓	✓	✓
Capnography		✓	✓	✓
Chest Tube Maintenance		✓		✓
CPAP		✓	✓	✓
Endotracheal Intubation		✓		✓
Endotracheal Suctioning		✓	✓	✓
Extubation		✓		✓
Heimlich Maneuver	✓	✓	✓	✓
High-Flow Nasal Cannula		✓		✓
Nasogastric Tube		✓		✓
Nasopharyngeal Airway		✓	✓	✓
Nasotracheal Intubation		✓		✓
Nebulizer Treatment		✓	✓	✓
Needle Decompression		✓		✓
Oral Suctioning	✓	✓	✓	✓
Orogastric Tube		✓		✓
Oropharyngeal Airway	✓	✓	✓	✓
Oxygen Administration	✓	✓	✓	✓
Percutaneous Cricothyrotomy		✓		✓
Pulse Oximetry		✓	✓	✓
Rapid Sequence Intubation		✓		See Protocol
Supraglottic Airway		✓	✓	✓
Surgical Cricothyrotomy		✓		✓
Tracheostomy Maintenance		✓	✓	✓
Tracheostomy Replacement		✓		✓

✓ Skills allowed under existing licensure levels prior to completion of a transition course (FRECA, EMT-B, EMT-I, EMT-P)

✓ Skills allowed under new licensure levels after completion of a new course of education or a transition course (EMR, EMT, AEMT, Paramedic)

\* Skill allowed only after completion of Protocol Education Module (Ready Check Inject)

# SCOPE OF PRACTICE

PEDIATRIC AIRWAY MANAGEMENT	EMR	EMT	AEMT	PARAMEDIC
Auto Transport Ventilator		✓	✓	✓
BVM	✓	✓	✓	✓
Capnography		✓	✓	✓
CPAP		✓	✓	✓
Endotracheal Intubation		✓		✓
Endotracheal Suctioning		✓	✓	✓
Extubation		✓		✓
Heimlich Maneuver	✓	✓	✓	✓
High-Flow Nasal Cannula		✓		✓
Nasogastric Tube		✓		✓
Nasopharyngeal Airway		✓	✓	✓
Nebulizer Treatment		✓	✓	✓
Needle Decompression		✓		✓
Oral Suctioning	✓	✓	✓	✓
Orogastric Tube		✓		✓
Oropharyngeal Airway	✓	✓	✓	✓
Oxygen Administration	✓	✓	✓	✓
Pulse Oximetry		✓	✓	✓
Supraglottic Airway		✓	✓	✓
Tracheostomy Maintenance		✓	✓	✓
Tracheostomy Replacement		✓		✓

✓ Skills allowed under existing licensure levels prior to completion of a transition course (FRECA, EMT-B, EMT-I, EMT-P)

✓ Skills allowed under new licensure levels after completion of a new course of education or a transition course (EMR, EMT, AEMT, Paramedic)

\* Skill allowed only after completion of Protocol Education Module (Ready Check Inject)

# SCOPE OF PRACTICE

ADULT MEDICATION ADMINISTRATION ROUTE				
	EMR	EMT	AEMT	PARAMEDIC
Auto Injector	Self-Admin Only	√	√	√
Blood Products				√
Endotracheal				√
Inhalation		√	√	√
Intramuscular		*	√	√
Intraosseous			√	√
Intravenous			√	√
Intravenous Pump				√
Oral		√	√	√
Intranasal	√ Narcan Only	√ Narcan or Assist	√	√
Rectal		Assist	Assist	√
Subcutaneous			√	√
Sublingual		Assist	√	√
PEDIATRIC MEDICATION ADMINISTRATION ROUTE				
	EMR	EMT	AEMT	PARAMEDIC
Auto Injector		√	√	√
Endotracheal				√
Inhalation		√	√	√
Intramuscular		*	√	√
Intranasal	√ Narcan Only	√ Narcan or Assist	√	√
Intraosseous			√	√
Intravenous			√	√
Intravenous Pump				√
Oral		√	√	√
Rectal		Assist	Assist	√
Subcutaneous			√	√

√ Skills allowed under existing licensure levels prior to completion of a transition course (FRECA, EMT-B, EMT-I, EMT-P)

√ Skills allowed under new licensure levels after completion of a new course of education or a transition course (EMR, EMT, AEMT, Paramedic)

\* Skill allowed only after completion of Protocol Education Module (Ready Check Inject)

# SCOPE OF PRACTICE

<b>ADULT VASCULAR ACCESS</b>				
	EMR	EMT	AEMT	PARAMEDIC
Blood Draw		✓	✓	✓
Blood Glucose Analysis		✓	✓	✓
Central Line Maintenance				✓
Peripheral Venous Access			✓	✓
Intraosseous			✓	✓
<b>PEDIATRIC VASCULAR ACCESS</b>				
	EMR	EMT	AEMT	PARAMEDIC
<b>Pediatric Vascular Access</b>	EMR	EMT	AEMT	Paramedic
Blood Draw			✓	✓
Blood Glucose Analysis		✓	✓	✓
Central Line Access				✓
Intraosseous			✓	✓
Peripheral Venous Access			✓	✓
<b>ADULT CARDIAC MANAGEMENT</b>				
	EMR	EMT	AEMT	PARAMEDIC
Acquire and Transmit 12- Lead ECG		✓	✓	✓
Cardiac Arrest Epinephrine			✓	✓
CPR – Cardiopulmonary Resuscitation	✓	✓	✓	✓
Defibrillation – AED	✓	✓	✓	✓
Defibrillation – Manual				✓
Interpretation of 12 Lead ECG				✓
Mechanical CPR		✓	✓	✓
Resuscitation Initiation and Termination		✓	✓	✓
STEMI System	✓	✓	✓	✓
Synchronized Cardioversion				✓
Transcutaneous Pacing				✓

✓ Skills allowed under existing licensure levels prior to completion of a transition course (FRECA, EMT-B, EMT-I, EMT-P)

✓ Skills allowed under new licensure levels after completion of a new course of education or a transition course (EMR, EMT, AEMT, Paramedic)

\* Skill allowed only after completion of Protocol Education Module (Ready Check Inject)

# SCOPE OF PRACTICE

PEDIATRIC CARDIAC MANAGEMENT	EMR	EMT	AEMT	PARAMEDIC
Acquire and Transmit 12 Lead ECG		√	√	√
CPR – Cardiopulmonary Resuscitation	√	√	√	√
Defibrillation – AED	√	√	√	√
Defibrillation – Manual				√
Interpretation of 12 Lead ECG				√
Synchronized Cardioversion				√
Transcutaneous Pacing				√

√ Skills allowed under existing licensure levels prior to completion of a transition course (FRECA, EMT-B, EMT-I, EMT-P)

√ Skills allowed under new licensure levels after completion of a new course of education or a transition course (EMR, EMT, AEMT, Paramedic)

\* Skill allowed only after completion of Protocol Education Module (Ready Check Inject)



ATTACHMENT C  
[INSURANCE POLICY]



## AUDIT PROCESS – FREQUENTLY ASKED QUESTIONS

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### **Why do we have to do an audit?**

NCCI (National Council on Compensation Insurance) requires an audit to be completed in order to confirm any and all remuneration (primarily payroll, but may also include other forms of compensation) paid to employees, contractors, and subcontractors. This assures that the insurance company is charging the correct premium for your policy.

### **Do all audits result in me paying more money?**

It depends on what was estimated at the beginning of the policy compared to what is found at time of audit.

### **What about subcontractors?**

You should monitor the use of subcontractors. At audit time, uninsured subcontractors could be included in audited figures which could result in additional premium. To avoid this type of charge, please maintain applicable Workers Compensation certificates of insurance for all subcontractors. Please see Part Five of your policy coverage forms, Sections F and G.

### **Do we have to allow you to review our business records?**

According to state regulations and NCCI, you are required to allow the insurance carrier to review all your business and tax records to process an audit. Under this stipulation, the contracted audit firms have the same rights as the carrier.

### **What business records are necessary for the audit?**

You need to maintain and have available records such as a checkbook, general ledger, cash disbursement journal, payroll journal, vouchers, receipts, invoices, certificates of insurance for subcontractors and contractors, various tax forms, etc.

### **What tax records are necessary to perform the audit?**

The tax records may include, but are not limited to: your 1040, 1065, and 1120 Federal Tax Return. There are also various state and federal forms for reporting social security wages, unemployment insurance, contract labor, etc. Some are filed on a quarterly basis and some on an annual basis. Documents like the Form 990, for non-profit organizations, can also be used for audit purposes. For more information regarding the different tax forms, contact your accountant, the IRS and/or your state labor organization.

### **When will the audit be done?**

It is our goal to complete the audit within 90 days of the last day that coverage is in effect. State rules allow us to conduct the audit anytime during the policy period and within three years of the end of the policy (longer if we are refused access);

**If you have additional questions, we invite you to contact our Customer Service Department at 678-258-8105, and we will be glad to assist you with any information that you might need.**



Technology Insurance Company  
An AmTrust Financial Company

3925 Brookside Parkway | Alpharetta, GA 30022  
Phone: 678-258-8105 | Fax: 678-258-8199  
Toll Free: 877-882-1305

## AUTHORIZATION FOR ACH TRANSACTION

Date Prepared: MM / DD / YYYY

The insured authorizes Technology Insurance Company to initiate transactions from the account at the DEPOSITORY (named below) for the purpose of making payments on Workman's Compensation policy when requested by telephone or email by authorized persons.

REQUEST TYPE		
Payment Amount \$ _____	Transaction Description: Workman's Compensation Premium Payment	<input type="checkbox"/> Insured Authorization OR <input type="checkbox"/> Agent Authorization
Requested by: <input type="checkbox"/> Email <input type="checkbox"/> Fax Phone Number: _____	Email confirmation when transactions are processed  Email address: _____	
DEPOSITORY		
Name: _____	Routing Number: _____	Account Number: _____
Account Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	Account Holder Name: _____	<b>COPY OF VOIDED CHECK OR DEPOSIT SLIP MUST BE ATTACHED FOR THIS AUTHORIZATION TO BE VALID.</b>
INSURED INFORMATION		
Policy Number: <span style="color: red;">(State Abbreviation plus 5 digit policy number)</span>	Policy Name: _____	Name of person(s) authorized to request ACH payment by email or fax: _____
Phone: _____	Address _____	City, State, Zip Code: _____

The insured/agent acknowledges that the origination of these transactions must comply with the provisions of U.S. law.

The insured/agent understands that this authorization will remain in full force and effect for the term of the policy listed above or until Technology Insurance has received written notification from the insured of its termination in such time and in such manner as to afford Technology Insurance and the DEPOSITORY a reasonable opportunity to act on it.

Please remember to have your policy number available. When requested by fax, the form must be signed by an authorized signer and include your policy number and the **amount of the payment**. When requested by email, the form must include your policy number and the **amount of the payment**.

Toll Free: (877) 882-1305  
Fax: (678) 999-5938  
Email: [ACHpayments@amtrustgroup.com](mailto:ACHpayments@amtrustgroup.com)

AUTHORIZED SIGNERS (Insured or Agent)	
Print Name: _____	Print Name: _____
Signature and Date: _____	Signature and Date: _____

**Payment requests received after 2:00 pm Eastern will be processed next business day.  
Payments are considered received the day after we receive this correctly completed form.**

Name of Insured: WEST WEATHERSFIELD VFD

Policy#: TARVT1019775-03

# Checklist...

Please forward the item(s) checked below to complete our file:

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## **Please Note...**

### **Per Vermont state approved exception to NCCI's Basic Manual Rule 4-I-6-b:**

"Upon issuance of a second nonpayment cancellation notice during the policy period, the installment plan privileges are forfeited for the balance of that policy period. To continue coverage, the entire outstanding balance of the premium owed must be paid prior to the cancellation date."

### **Comments:**

Thanks for your help  
Technology Insurance Company  
Telephone: 877-882-1305  
Fax: 678-258-8199

# Technology Assigned Risk

800 Superior Avenue East, 21st Floor  
Cleveland, OH 44114

WORKERS COMPENSATION  
AND EMPLOYERS LIABILITY  
INSURANCE POLICY

ASSIGNED RISK POLICY

WC 00 00 01 C  
1 of 1  
INFORMATION PAGE - AR

NCCI Carrier Code: **39071**

Policy Number: **TARVT1019775-03**

1. Insured: **WEST WEATHERSFIELD VFD**  
**Attn: SUSAN BENOIT**  
**C/O VLCT**  
**89 MAIN ST STE 4**  
**MONTPELIER, VT 056022948**

Renewal of: **TARVT1019775-02**

Sole Proprietor  Partnership  
 Corporation  Other

Other workplaces not shown above:  
**See Extension of Information Page.**

Producer: **VERMONT LEAGUE OF CITIES AND TOWNS**  
**89 MAIN ST STE 4**  
**MONTPELIER, VT. 05602-2948**

Federal Tax ID: **237038836**  
NAICS code: **922160**  
Risk ID Number:

Binder Number: **44-39071-18320-457230**

2. The policy period is from **1/1/2022** to **1/1/2023** 12:01 a.m. at the insured's mailing address.

3. A. Workers Compensation Insurance: Part One of the policy applies to the Workers Compensation Law of the states listed here: **VT**
- B. Employers Liability Insurance: Part Two of the policy applies to work in each state listed in item 3.A. The limits of our liability under Part Two are:
- | <u>Bodily Injury by Accident</u> | <u>Bodily Injury by Disease</u> | <u>Bodily Injury by Disease</u> |
|----------------------------------|---------------------------------|---------------------------------|
| <b>\$100,000</b> each accident   | <b>\$500,000</b> policy limit   | <b>\$100,000</b> each employee  |
- C. Other States Insurance: Part Three of the policy applies to the states, if any, listed here:  
**Reference Endorsement WC 00 03 26 A**
- D. This policy includes these endorsements and schedules: **See Schedule of Forms**

4. The premium for this policy will be determined by our Manuals of Rules, Classifications, Rates, and Rating Plans. All information required below is subject to verification and change by audit.

**See Extension of Information Page for Classification Information**

<b>TOTAL ESTIMATED POLICY PREMIUM</b>	<b>\$1,202.00</b>
<b>STATE ASSESSMENT</b>	<b>\$17.00</b>
<b>TOTAL ESTIMATED COST</b>	<b>\$1,219.00</b>
Minimum Premium	<b>\$1,200.00</b>

*Susan M Chapman*

Countersigned by: \_\_\_\_\_

Authorized Representative

Issue Date: **11/4/2021**

**WORKER'S COMPENSATION AND EMPLOYER'S LIABILITY INSURANCE  
POLICY EXTENSION OF INFORMATION PAGE**

**Policy Number: TARVT1019775-03**  
**4. Premium**

**ASSIGNED RISK POLICY**

Classifications	Code No.	Premium Basis Total Estimated Annual Remuneration	Rate per \$100 Of Remuneration	Estimated Annual Premium
WEST WEATHERSFIELD VFD 100 RTE 131 ASCUTNEY, VT 05030  # Of Employees: 36				
<b>Vermont</b>				
Firefighters & Drivers - Volunteer	7711	8,500	10.34	879
Clerical Office Employees NOC	8810	1,100	0.19	2
Total Premium Subject To Experience Modification				881
Experience Modification N/A				0
Terrorism 1%	9740			1
Catastrophe (other than Terrorism) 1%	9741			1
Balance to Minimum Premium	0990			159
Expense Constant	0900			160
Workers Comp Administration Fund 1.4%				17
				-----
Total VT Premium				1,202
Total VT Cost				1,219
Total Manual Premium				881
Total Estimated Annual Premium				1,202
State Assessment				17
<b>TOTAL ESTIMATED COST</b>				<b>1,219</b>

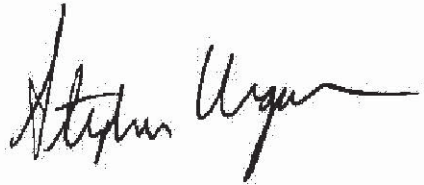
# TECHNOLOGY INSURANCE COMPANY

20 Trafalgar Square, Suite 459  
Nashua, NH 03063

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WORKERS' COMPENSATION  
*and*  
EMPLOYERS' LIABILITY INSURANCE POLICY

In Witness Whereof, we have caused this policy to be executed and attested, and, if required by state law, this policy shall not be valid unless countersigned by our authorized representative.



Stephen Barry Ungar, Secretary



Barry Dov Zyskind, President

To obtain information, please contact your agent or Technology Insurance Company at **678-258-8105** or **877-882-1305**. You may also write Technology Insurance Company Consumer Relations at:

3925 Brookside Pkwy  
Alpharetta, GA 30022

**WORKER'S COMPENSATION AND EMPLOYERS LIABILITY INSURANCE**

POLICY NUMBER  
**TARVT1019775-03**

POLICY PERIOD  
FROM: **1/1/2022** TO: **1/1/2023**

NAME OF INSURED AND ADDRESS

**WEST WEATHERSFIELD VFD  
100 RTE 131  
ASCUTNEY, VT 05030**

SCHEDULE OF FORMS AND ENDORSEMENTS

<b>Audit_FAQ</b>		<b>AUDIT PROCESS - FREQUENTLY ASKED QUESTIONS</b>
<b>TARACHAuth</b>	<b>04/20</b>	<b>AUTHORIZATION FOR ACH TRANSACTION</b>
<b>VT_CHECKLIST</b>		<b>CHECKLIST</b>
<b>WC000001C</b>		<b>INFORMATION PAGE</b>
<b>WC174</b>	<b>04/84</b>	<b>EXTENSION OF INFORMATION PAGE</b>
<b>WC000000</b>		<b>ASSIGNED RISK SIGNATURE PAGE</b>
<b>WC00SCH</b>	<b>12/99</b>	<b>SCHEDULE OF FORMS AND ENDORSEMENTS</b>
<b>WC000000C</b>	<b>01/15</b>	<b>WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE POLICY</b>
<b>WC000310</b>	<b>04/84</b>	<b>SOLE PROPRIETORS, PARTNERS, OFFICERS AND OTHERS COVERAGE</b>
<b>WC000326A</b>	<b>02/97</b>	<b>RESIDUAL MARKET LIMITED OTHER STATES INSURANCE ENDORSEMENT</b>
<b>WC000404</b>	<b>04/48</b>	<b>PENDING RATE CHANGE ENDORSEMENT</b>
<b>WC000414A</b>	<b>01/19</b>	<b>NOTIFICATION OF CHANGE IN OWNERSHIP ENDORSEMENT</b>
<b>WC000417B</b>	<b>01/11</b>	<b>ASSIGNED RISK LOSS SENSITIVE RATING PLAN NOTIFICATION ENDORSEMENT</b>
<b>WC000419</b>	<b>01/01</b>	<b>PREMIUM DUE DATE ENDORSEMENT</b>
<b>WC000421E</b>	<b>01/21</b>	<b>Catastrophe (Other Than Certified Acts of Terrorism) Premium Endorsement</b>
<b>WC000422C</b>	<b>01/21</b>	<b>TERRORISM RISK INSURANCE PROGRAM REAUTHORIZATION ACT DISCLOSURE ENDORSEMENT</b>
<b>WC000424</b>	<b>01/17</b>	<b>AUDIT NONCOMPLIANCE CHARGE ENDORSEMENT</b>
<b>WC440601</b>	<b>04/84</b>	<b>VERMONT LAW ENDORSEMENT</b>



WORKERS COMPENSATION AND EMPLOYERS LIABILITY INSURANCE POLICY

In return for the payment of the premium and subject to all terms of this policy, we agree with you as follows:

GENERAL SECTION

A. The Policy

This policy includes at its effective date the Information Page and all endorsements and schedules listed there. It is a contract of insurance between you (the employer named in Item 1 of the Information Page) and us (the insurer named on the Information Page). The only agreements relating to this insurance are stated in this policy. The terms of this policy may not be changed or waived except by endorsement issued by us to be part of this policy.

B. Who is Insured

You are insured if you are an employer named in Item 1 of the Information Page. If that employer is a partnership, and if you are one of its partners, you are insured, but only in your capacity as an employer of the partnership's employees.

C. Workers Compensation Law

Workers Compensation Law means the workers or workmen's compensation law and occupational disease law of each state or territory named in Item 3.A. of the Information Page. It includes any amendments to that law which are in effect during the policy period. It does not include any federal workers or workmen's compensation law, any federal occupational disease law or the provisions of any law that provide nonoccupational disability benefits.

D. State

State means any state of the United States of America, and the District of Columbia.

E. Locations

This policy covers all of your workplaces listed in Items 1 or 4 of the Information Page; and it covers all other workplaces in Item 3.A. states unless you have other insurance or are self-insured for such workplaces.

PART ONE WORKERS COMPENSATION INSURANCE

A. How This Insurance Applies

This workers compensation insurance applies to bodily injury by accident or bodily injury by disease. Bodily injury includes resulting death.

- 1. Bodily injury by accident must occur during the policy period.
2. Bodily injury by disease must be caused or aggravated by the conditions of your employment. The employee's last day of last exposure to the conditions causing or aggravating such bodily injury by disease must occur during the policy period.

B. We Will Pay

We will pay promptly when due the benefits required of you by the workers compensation law.

C. We Will Defend

We have the right and duty to defend at our expense any claim, proceeding or suit against you for benefits payable by this insurance. We have the right to investigate and settle these claims, proceedings or suits.

We have no duty to defend a claim, proceeding or suit that is not covered by this insurance.

D. We Will Also Pay

We will also pay these costs, in addition to other amounts payable under this insurance, as part of any claim, proceeding or suit we defend:

- 1. reasonable expenses incurred at our request, but not loss of earnings;
2. premiums for bonds to release attachments and for appeal bonds in bond amounts up to the amount payable under this insurance;
3. litigation costs taxed against you;
4. interest on a judgment as required by law until we offer the amount due under this insurance; and
5. expenses we incur.

E. Other Insurance

We will not pay more than our share of benefits and costs covered by this insurance and other

(Ed. 1-15)

insurance or self-insurance. Subject to any limits of liability that may apply, all shares will be equal until the loss is paid. If any insurance or self-insurance is exhausted, the shares of all remaining insurance will be equal until the loss is paid.

#### F. **Payments You Must Make**

You are responsible for any payments in excess of the benefits regularly provided by the workers compensation law including those required because:

1. of your serious and willful misconduct;
2. you knowingly employ an employee in violation of law;
3. you fail to comply with a health or safety law or regulation; or
4. you discharge, coerce or otherwise discriminate against any employee in violation of the workers compensation law.

If we make any payments in excess of the benefits regularly provided by the workers compensation law on your behalf, you will reimburse us promptly.

#### G. **Recovery From Others**

We have your rights, and the rights of persons entitled to the benefits of this insurance, to recover our payments from anyone liable for the injury. You will do everything necessary to protect those rights for us and to help us enforce them.

#### H. **Statutory Provisions**

These statements apply where they are required by law.

1. As between an injured worker and us, we have notice of the injury when you have notice.
2. Your default or the bankruptcy or insolvency of you or your estate will not relieve us of our duties under this insurance after an injury occurs.
3. We are directly and primarily liable to any person entitled to the benefits payable by this insurance. Those persons may enforce our duties; so may an agency authorized by law. Enforcement may be against us or against you and us.
4. Jurisdiction over you is jurisdiction over us for purposes of the workers compensation law. We are bound by decisions against you under that law, subject to the provisions of this policy that are not in conflict with that law.
5. This insurance conforms to the parts of the

workers compensation law that apply to:

- a. benefits payable by this insurance;
- b. special taxes, payments into security or other special funds, and assessments payable by us under that law.

6. Terms of this insurance that conflict with the workers compensation law are changed by this statement to conform to that law.

Nothing in these paragraphs relieves you of your duties under this policy.

## PART TWO

### EMPLOYERS LIABILITY INSURANCE

#### A. **How This Insurance Applies**

This employers liability insurance applies to bodily injury by accident or bodily injury by disease. Bodily injury includes resulting death.

1. The bodily injury must arise out of and in the course of the injured employee's employment by you.
2. The employment must be necessary or incidental to your work in a state or territory listed in Item 3.A. of the Information Page.
3. Bodily injury by accident must occur during the policy period.
4. Bodily injury by disease must be caused or aggravated by the conditions of your employment. The employee's last day of last exposure to the conditions causing or aggravating such bodily injury by disease must occur during the policy period.
5. If you are sued, the original suit and any related legal actions for damages for bodily injury by accident or by disease must be brought in the United States of America, its territories or possessions, or Canada.

#### B. **We Will Pay**

We will pay all sums that you legally must pay as damages because of bodily injury to your employees, provided the bodily injury is covered by this Employers Liability Insurance.

The damages we will pay, where recovery is permitted by law, include damages:

1. For which you are liable to a third party by reason of a claim or suit against you by that third party to recover the damages claimed against

such third party as a result of injury to your employee;

2. For care and loss of services; and
3. For consequential bodily injury to a spouse, child, parent, brother or sister of the injured employee; provided that these damages are the direct consequence of bodily injury that arises out of and in the course of the injured employee's employment by you; and
4. Because of bodily injury to your employee that arises out of and in the course of employment, claimed against you in a capacity other than as employer.

### C. Exclusions

This insurance does not cover:

1. Liability assumed under a contract. This exclusion does not apply to a warranty that your work will be done in a workmanlike manner;
2. Punitive or exemplary damages because of bodily injury to an employee employed in violation of law;
3. Bodily injury to an employee while employed in violation of law with your actual knowledge or the actual knowledge of any of your executive officers;
4. Any obligation imposed by a workers compensation, occupational disease, unemployment compensation, or disability benefits law, or any similar law;
5. Bodily injury intentionally caused or aggravated by you;
6. Bodily injury occurring outside the United States of America, its territories or possessions, and Canada. This exclusion does not apply to bodily injury to a citizen or resident of the United States of America or Canada who is temporarily outside these countries;
7. Damages arising out of coercion, criticism, demotion, evaluation, reassignment, discipline, defamation, harassment, humiliation, discrimination against or termination of any employee, or any personnel practices, policies, acts or omissions;
8. Bodily injury to any person in work subject to the Longshore and Harbor Workers' Compensation Act (33 U.S.C. Sections 901 et seq.), the Nonappropriated Fund Instrumentalities Act (5 U.S.C. Sections 8171 et seq.), the Outer Continental Shelf Lands Act (43 U.S.C. Sections 1331 et seq.), the Defense Base Act (42 U.S.C. Sections 1651–1654), the Federal Mine Safety and Health Act (30 U.S.C. Sections 801 et seq. and 901–944), any other federal workers or workmen's compensation law or other federal occupational disease law, or any amendments to these laws;

9. Bodily injury to any person in work subject to the Federal Employers' Liability Act (45 U.S.C. Sections 51 et seq.), any other federal laws obligating an employer to pay damages to an employee due to bodily injury arising out of or in the course of employment, or any amendments to those laws;
10. Bodily injury to a master or member of the crew of any vessel, and does not cover punitive damages related to your duty or obligation to provide transportation, wages, maintenance, and cure under any applicable maritime law;
11. Fines or penalties imposed for violation of federal or state law; and
12. Damages payable under the Migrant and Seasonal Agricultural Worker Protection Act (29 U.S.C. Sections 1801 et seq.) and under any other federal law awarding damages for violation of those laws or regulations issued thereunder, and any amendments to those laws.

### D. We Will Defend

We have the right and duty to defend, at our expense, any claim, proceeding or suit against you for damages payable by this insurance. We have the right to investigate and settle these claims, proceedings and suits.

We have no duty to defend a claim, proceeding or suit that is not covered by this insurance. We have no duty to defend or continue defending after we have paid our applicable limit of liability under this insurance.

### E. We Will Also Pay

We will also pay these costs, in addition to other amounts payable under this insurance, as part of any claim, proceeding, or suit we defend:

1. Reasonable expenses incurred at our request, but not loss of earnings;
2. Premiums for bonds to release attachments and for appeal bonds in bond amounts up to the limit of our liability under this insurance;
3. Litigation costs taxed against you;
4. Interest on a judgment as required by law until we offer the amount due under this insurance; and
5. Expenses we incur.

(Ed. 1-15)

**F. Other Insurance**

We will not pay more than our share of damages and costs covered by this insurance and other insurance or self-insurance. Subject to any limits of liability that apply, all shares will be equal until the loss is paid. If any insurance or self-insurance is exhausted, the shares of all remaining insurance and self-insurance will be equal until the loss is paid.

**G. Limits of Liability**

Our liability to pay for damages is limited. Our limits of liability are shown in Item 3.B. of the Information Page. They apply as explained below.

1. **Bodily Injury by Accident.** The limit shown for "bodily injury by accident—each accident" is the most we will pay for all damages covered by this insurance because of bodily injury to one or more employees in any one accident.

A disease is not bodily injury by accident unless it results directly from bodily injury by accident.

2. **Bodily Injury by Disease.** The limit shown for "bodily injury by disease—policy limit" is the most we will pay for all damages covered by this insurance and arising out of bodily injury by disease, regardless of the number of employees who sustain bodily injury by disease. The limit shown for "bodily injury by disease—each employee" is the most we will pay for all damages because of bodily injury by disease to any one employee.

Bodily injury by disease does not include disease that results directly from a bodily injury by accident.

3. We will not pay any claims for damages after we have paid the applicable limit of our liability under this insurance.

**H. Recovery From Others**

We have your rights to recover our payment from anyone liable for an injury covered by this insurance. You will do everything necessary to protect those rights for us and to help us enforce them.

**I. Actions Against Us**

There will be no right of action against us under this insurance unless:

1. You have complied with all the terms of this policy; and

2. The amount you owe has been determined with our consent or by actual trial and final judgment.

This insurance does not give anyone the right to add us as a defendant in an action against you to determine your liability. The bankruptcy or insolvency of you or your estate will not relieve us of our obligations under this Part.

**PART THREE****OTHER STATES INSURANCE****A. How This Insurance Applies**

1. This other states insurance applies only if one or more states are shown in Item 3.C. of the Information Page.
2. If you begin work in any one of those states after the effective date of this policy and are not insured or are not self-insured for such work, all provisions of the policy will apply as though that state were listed in Item 3.A. of the Information Page.
3. We will reimburse you for the benefits required by the workers compensation law of that state if we are not permitted to pay the benefits directly to persons entitled to them.
4. If you have work on the effective date of this policy in any state not listed in Item 3.A. of the Information Page, coverage will not be afforded for that state unless we are notified within thirty days.

**B. Notice**

Tell us at once if you begin work in any state listed in Item 3.C. of the Information Page.

**PART FOUR****YOUR DUTIES IF INJURY OCCURS**

Tell us at once if injury occurs that may be covered by this policy. Your other duties are listed here.

1. Provide for immediate medical and other services required by the workers compensation law.
2. Give us or our agent the names and addresses of the injured persons and of witnesses, and other information we may need.
3. Promptly give us all notices, demands and legal

papers related to the injury, claim, proceeding or suit.

- 4. Cooperate with us and assist us, as we may request, in the investigation, settlement or defense of any claim, proceeding or suit.
- 5. Do nothing after an injury occurs that would interfere with our right to recover from others.
- 6. Do not voluntarily make payments, assume obligations or incur expenses, except at your own cost.

**PART FIVE  
PREMIUM**

**A. Our Manuals**

All premium for this policy will be determined by our manuals of rules, rates, rating plans and classifications. We may change our manuals and apply the changes to this policy if authorized by law or a governmental agency regulating this insurance.

**B. Classifications**

Item 4 of the Information Page shows the rate and premium basis for certain business or work classifications. These classifications were assigned based on an estimate of the exposures you would have during the policy period. If your actual exposures are not properly described by those classifications, we will assign proper classifications, rates and premium basis by endorsement to this policy.

**C. Remuneration**

Premium for each work classification is determined by multiplying a rate times a premium basis. Remuneration is the most common premium basis. This premium basis includes payroll and all other remuneration paid or payable during the policy period for the services of:

- 1. all your officers and employees engaged in work covered by this policy; and
- 2. all other persons engaged in work that could make us liable under Part One (Workers Compensation Insurance) of this policy. If you do not have payroll records for these persons, the contract price for their services and materials may be used as the premium basis. This paragraph 2 will not apply if you give us proof that the employers of these persons lawfully secured their workers compensation obligations.

**D. Premium Payments**

You will pay all premium when due. You will pay the premium even if part or all of a workers compensation law is not valid.

**E. Final Premium**

The premium shown on the Information Page, schedules, and endorsements is an estimate. The final premium will be determined after this policy ends by using the actual, not the estimated, premium basis and the proper classifications and rates that lawfully apply to the business and work covered by this policy. If the final premium is more than the premium you paid to us, you must pay us the balance. If it is less, we will refund the balance to you. The final premium will not be less than the highest minimum premium for the classifications covered by this policy.

If this policy is canceled, final premium will be determined in the following way unless our manuals provide otherwise:

- 1. If we cancel, final premium will be calculated pro rata based on the time this policy was in force. Final premium will not be less than the pro rata share of the minimum premium.
- 2. If you cancel, final premium will be more than pro rata; it will be based on the time this policy was in force, and increased by our short-rate cancelation table and procedure. Final premium will not be less than the minimum premium.

**F. Records**

You will keep records of information needed to compute premium. You will provide us with copies of those records when we ask for them.

**G. Audit**

You will let us examine and audit all your records that relate to this policy. These records include ledgers, journals, registers, vouchers, contracts, tax reports, payroll and disbursement records, and programs for storing and retrieving data. We may conduct the audits during regular business hours during the policy period and within three years after the policy period ends. Information developed by audit will be used to determine final premium. Insurance rate service organizations have the same rights we have under this provision.

**PART SIX  
CONDITIONS**

**A. Inspection**

We have the right, but are not obliged to inspect your workplaces at any time. Our inspections are not safety inspections. They relate only to the insurability of the workplaces and the premiums to be charged. We may give you reports on the conditions we find. We may also recommend changes. While they may help reduce losses, we do not undertake to perform the duty of any person to provide for the health or safety of your employees or the public. We do not warrant that your workplaces are safe or healthful or that they comply with laws, regulations, codes or standards. Insurance rate service organizations have the same rights we have under this provision.

**B. Long Term Policy**

If the policy period is longer than one year and sixteen days, all provisions of this policy will apply as though a new policy were issued on each annual anniversary that this policy is in force.

**C. Transfer of Your Rights and Duties**

Your rights or duties under this policy may not be transferred without our written consent.

If you die and we receive notice within thirty days after your death, we will cover your legal representative as insured.

**D. Cancellation**

1. You may cancel this policy. You must mail or deliver advance written notice to us stating when the cancellation is to take effect.
2. We may cancel this policy. We must mail or deliver to you not less than ten days advance written notice stating when the cancellation is to take effect. Mailing that notice to you at your mailing address shown in Item 1 of the Information Page will be sufficient to prove notice.
3. The policy period will end on the day and hour stated in the cancellation notice.
4. Any of these provisions that conflict with a law that controls the cancellation of the insurance in this policy is changed by this statement to comply with the law.

**E. Sole Representative**

The insured first named in Item 1 of the Information Page will act on behalf of all insureds to change this policy, receive return premium, and give or receive notice of cancellation.

**SOLE PROPRIETORS, PARTNERS, OFFICERS AND OTHERS COVERAGE ENDORSEMENT**

An election was made by or on behalf of each person described in the Schedule to be subject to the workers compensation law of the state named in the Schedule. The premium basis for the policy includes the remuneration of such persons.

**Schedule**

**Other**

JOSH DUPHIN

**State**

VT

This endorsement changes the policy to which it is attached and is effective on the date issued unless otherwise stated.  
**(The information below is required only when this endorsement is issued subsequent to preparation of the policy.)**

Endorsement Effective	1/1/2022	Policy No.	TARVT1019775-03	Endorsement No.
Insured	WEST WEATHERSFIELD VFD			Premium \$
Insurance Company	Technology Assigned Risk			

Countersigned by *Kina M Chapman*

**RESIDUAL MARKET LIMITED OTHER STATES INSURANCE ENDORSEMENT**

“Part Three—Other States Insurance” of the policy is replaced by the following:

**PART THREE OTHER STATES INSURANCE**

**A. How This Insurance Applies**

- 1. We will pay promptly when due the benefits required of you by the workers compensation law of any state not listed in Item 3.A. of the Information Page if all of the following conditions are met:
  - a. The employee claiming benefits was either hired under a contract of employment made in a state listed in Item 3.A. of the Information Page or was, at the time of injury, principally employed in a state listed in Item 3.A. of the Information Page; and
  - b. The employee claiming benefits is not claiming benefits in a state where, at the time of injury, (i) you have other workers compensation insurance coverage, or (ii) you were, by virtue of the nature of your operations in that state, required by that state's law to have obtained separate workers compensation insurance coverage, or (iii) you are an authorized self-insurer or participant in a self-insured group plan; and
  - c. The duration of the work being performed by the employee claiming benefits in the state for which that employee is claiming benefits is temporary.
- 2. If we are not permitted to pay the benefits directly to persons entitled to them and all of the above conditions are met, we will reimburse you for the benefits required to be paid.
- 3. This insurance does not apply to fines or penalties arising out of your failure to comply with the requirements of the workers compensation law.

**IMPORTANT NOTICE !**

**If you hire any employees outside those states listed in Item 3.A. on the Information Page or begin operations in any such state, you should do whatever may be required under that state's law, as this endorsement does not satisfy the requirements of that state's workers compensation law.**

This endorsement changes the policy to which it is attached and is effective on the date issued unless otherwise stated.

**(The information below is required only when this endorsement is issued subsequent to preparation of the policy.)**

Endorsement Effective	1/1/2022	Policy No.	TARVT1019775-03	Endorsement No.	
Insured	WEST WEATHERSFIELD VI			Premium	
Insurance Company	Technology Assigned Risk				

Countersigned by           Kha M Chapman



**PENDING RATE CHANGE ENDORSEMENT**

A rate change filing is being considered by the proper regulatory authority. The filing may result in rates different from the rates shown on the policy. If it does, we will issue an endorsement to show the new rates and their effective date.

If only one state is shown in Item 3.A. of the Information Page, this endorsement applies to that state. If more than one state is shown there, this endorsement applies only in the state shown in the Schedule.

Schedule

**State**

**VT**

This endorsement changes the policy to which it is attached and is effective on the date issued unless otherwise stated.  
**(The information below is required only when this endorsement is issued subsequent to preparation of the policy.)**

Endorsement Effective	1/1/2022	Policy No.	TARVT1019775-03	Endorsement No.
Insured	WEST WEATHERSFIELD VFD			Premium \$
Insurance Company	Technology Assigned Risk			

Countersigned by *Kina M Chapman*

**90-DAY REPORTING REQUIREMENT—NOTIFICATION OF CHANGE IN OWNERSHIP ENDORSEMENT**

You must report any change in ownership to us in writing within 90 days of the date of the change. Change in ownership includes sales, purchases, other transfers, mergers, consolidations, dissolutions, formations of a new entity, and other changes provided for in the applicable experience rating plan. Experience rating is mandatory for all eligible insureds. The experience rating modification factor, if any, applicable to this policy, may change if there is a change in your ownership or in that of one or more of the entities eligible to be combined with you for experience rating purposes.

Failure to report any change in ownership, regardless of whether the change is reported within 90 days of such change, may result in revision of the experience rating modification factor used to determine your premium.

This reporting requirement applies regardless of whether an experience rating modification is currently applicable to this policy.

This endorsement changes the policy to which it is attached and is effective on the date issued unless otherwise stated. **(The information below is required only when this endorsement is issued subsequent to preparation of the policy.)**

Endorsement Effective	1/1/2022	Policy No.	TARVT1019775-03	Endorsement No.
Insured	WEST WEATHERSFIELD VFD			Premium \$
Insurance Company	Technology Assigned Risk			

Countersigned by *Kina M Chapman*

**ASSIGNED RISK LOSS SENSITIVE RATING PLAN NOTIFICATION ENDORSEMENT****A. LSRP Mandatory Assigned Risk Retrospective Rating Plan**

This endorsement is to advise you that, during the term of this policy or upon renewal, you may become subject to the mandatory assigned risk Loss Sensitive Rating Plan (LSRP), which is a retrospective rating plan that may adjust the cost of your workers compensation and employers liability insurance policy. This endorsement must be attached to all assigned risk policies, including policies for professional employer organization (PEO) and temporary arrangements, regardless of LSRP standard premium size in states that have approved the LSRP. In the event that you meet or exceed the eligibility requirements of LSRP, an LSRP contingent deposit equal to 20% of LSRP standard premium is required.

**B. Eligibility**

1. Your insurance is written under a Workers Compensation Insurance Plan (WCIP) in a state that has approved LSRP.
2.
  - a. LSRP will apply to an individual assigned risk policy if the standard premium meets or exceeds the amount noted in the Schedule, in accordance with NCCI's *Basic Manual*.
  - b. It may not always be possible for a single carrier to provide coverage for all requested states; additional policies issued by more than one carrier may be necessary.
  - c. WCIP policies issued in non-LSRP-approved jurisdictions are not subject to LSRP and are not combinable with WCIP policies in LSRP-approved jurisdictions for eligibility purposes.
  - d. LSRP eligibility may be impacted by ownership or combinability status in accordance with NCCI's *Experience Rating Plan Manual*.
3. LSRP standard premium is defined in accordance with NCCI's *Basic Manual*.

**C. Deposit/Initial Premium and LSRP Contingency Deposit**

1. Deposit or initial premium is paid on all new and renewal WCIP policies, including LSRP policies, in accordance with NCCI's *Basic Manual*. It is paid to us in addition to the LSRP contingency deposit, which secures all new and renewal LSRP policies as detailed in the LSRP rules.
2. The LSRP contingency deposit paid to us serves as collateral for premium that may be due to us as a result of losses incurred during the policy term.
3. At policy inception, the LSRP contingency deposit is calculated by multiplying the LSRP standard premium by 20%. If WCIP policies are combined for LSRP purposes, the LSRP contingency deposit is calculated by multiplying the combined LSRP standard premium for all policies by 20%.

**D. Impact of Changes in LSRP Standard Premium**

1. For all policies except for professional employer organizations (PEOs) and temporary arrangements, LSRP may be applied to a policy, or an LSRP policy may be converted to a guaranteed cost policy:
  - a. If the LSRP standard premium decreases during the first 120 days, and falls below the LSRP eligibility threshold, your policy will be converted to a guaranteed cost policy, retroactive to policy inception, and your LSRP contingency deposit will be returned.
  - b. If the LSRP standard premium increases during the first 120 days, and meets the LSRP eligibility threshold, LSRP will be applied retroactively to policy inception and the 20% LSRP contingency deposit must be paid to us within 30 days of us issuing notice to you of the application of LSRP.
  - c. If the LSRP standard premium decreases after the first 120 days and falls below the LSRP eligibility threshold, the LSRP continues to be applied to your policy(ies).
  - d. If the LSRP standard premium increases after the first 120 days, and meets the LSRP eligibility threshold, your policy(ies) will remain a guaranteed cost policy(ies) and the LSRP is applied at renewal, subject to meeting the eligibility requirements on the renewal policy(ies).
2. For all PEO and temporary arrangement WCIP policies, if the LSRP standard premium meets or exceeds the eligibility threshold **at any time**, LSRP is applied retroactively to policy inception. The 20% LSRP contingency deposit must be paid to us within 30 days of us issuing notice to you of the application of LSRP.

(Ed. 1-11)

E. Evasion of LSRP

1. If you take actions for the purpose of avoiding the application of LSRP, or for otherwise legitimate business reasons that nonetheless result in the improper calculation and/or application of LSRP, regardless of intent, any action that results in the miscalculation and/or misapplication of LSRP determined in accordance with the LSRP rules is prohibited. These actions include, but are not limited to:
  - Misrepresentation and/or miscalculation of payroll at application, audit, or renewal
  - Failure to report changes in ownership or ownership information according to the WCIP and NCCI's **Experience Rating Plan Manual**
  - Violation of any of the terms and conditions under the policy for which this insurance was issued
  - Failure to allow us and/or the Plan Administrator and/or rating organization reasonable access to your facilities or files and records for audit or inspection
  - Failure to disclose to us and/or the Plan Administrator and/or rating organization the full nature and scope of your exposure or business operations
2. In such circumstances, we and/or the Plan Administrator and/or rating organization may obtain any information that indicates evasion or improper calculation or application of LSRP due to actions including, but not limited to, those listed above. We and/or the Plan Administrator and/or rating organization will act to ensure the proper calculation and application of LSRP to inception of all current and preceding WCIP policies impacted by these actions.  
This endorsement applies in the states listed in the Schedule below.

State	Schedule	Premium Eligibility
VT		\$250,000

This endorsement changes the policy to which it is attached and is effective on the date issued unless otherwise stated.  
**(The information below is required only when this endorsement is issued subsequent to preparation of the policy.)**

Endorsement Effective	1/1/2022	Policy No.	TARVT1019775-03	Endorsement No.	
Insured	WEST WEATHERSFIELD VFD			Premium \$	1202
Insurance Company	Technology Assigned Risk				

Countersigned by *Lina M Chapman*

**PREMIUM DUE DATE ENDORSEMENT**

This endorsement is used to amend:

Section D. of Part Five of the policy is replaced by this provision.

**PART FIVE  
PREMIUM**

D. **Premium** is amended to read:

You will pay all premium when due. You will pay the premium even if part or all of a workers compensation law is not valid. **The due date for audit and retrospective premiums is the date of the billing.**

This endorsement changes the policy to which it is attached and is effective on the date issued unless otherwise stated.

**(The information below is required only when this endorsement is issued subsequent to preparation of the policy.)**

Endorsement Effective 1/1/2022 Policy No. TARVT1019775-03 Endorsement No.  
Insured WEST WEATHERSFIELD VFD Premium

Insurance Company Technology Assigned Risk

Countersigned by *Kina M Chapman* \_\_\_\_\_

**CATASTROPHE (OTHER THAN CERTIFIED ACTS OF TERRORISM) PREMIUM ENDORSEMENT**

This endorsement is notification that your insurance carrier is charging premium to cover the losses that may occur in the event of a Catastrophe (Other Than Certified Acts of Terrorism) as that term is defined below. Your policy provides coverage for workers compensation losses caused by a Catastrophe (Other Than Certified Acts of Terrorism). This premium charge does not provide funding for Certified Acts of Terrorism contemplated under the Terrorism Risk Insurance Program Reauthorization Act Disclosure Endorsement (WC 00 04 22 C), attached to this policy

For purposes of this endorsement, the following definitions apply:

- Catastrophe (Other Than Certified Acts of Terrorism): Any single event, resulting from an Earthquake, Noncertified Act of Terrorism, or Catastrophic Industrial Accident, which results in aggregate workers compensation losses in excess of \$50 million
- Earthquake: The shaking and vibration at the surface of the earth resulting from underground movement along a fault plane or from volcanic activity.
- Noncertified Act of Terrorism: An event that is not certified as an Act of Terrorism by the Secretary of the Treasury pursuant to the Terrorism Risk Insurance Act of 2002 (as amended) but that meets all of the following criteria:
  - a. It is an act that is violent or dangerous to human life, property, or infrastructure;
  - b. The act results in damage within the United States, or outside of the United States in the case of the premises of United States missions or air carriers or vessels as those terms are defined in the Terrorism Risk Insurance Act of 2002 (as amended); and
  - c. It is an act that has been committed by an individual or individuals as part of an effort to coerce the civilian population of the United States or to influence the policy or affect the conduct of the United States Government by coercion.
- Catastrophic Industrial Accident: A chemical release, large explosion, or small blast that is localized in nature and affects workers in a small perimeter the size of a building.

The premium charge for the coverage your policy provides for workers compensation losses caused by a Catastrophe (Other Than Certified Acts of Terrorism) is shown in Item 4 of the Information Page or in the Schedule below.

State	Schedule Rate	Premium
VT	0.010	\$1.00

This endorsement changes the policy to which it is attached and is effective on the date issued unless otherwise stated. **(The information below is required only when this endorsement is issued subsequent to preparation of the policy.)**

Endorsement Effective	1/1/2022	Policy No.	TARVT1019775-03	Endorsement No.
Insured	WEST WEATHERSFIELD VFD			Premium \$
Insurance Company	Technology Assigned Risk			

Countersigned by *Kina M Chapman*

**TERRORISM RISK INSURANCE PROGRAM REAUTHORIZATION ACT DISCLOSURE ENDORSEMENT**

This endorsement addresses the requirements of the Terrorism Risk Insurance Act of 2002 as amended and extended by the Terrorism Risk Insurance Program Reauthorization Act of 2019. It serves to notify you of certain limitations under the Act, and that your insurance carrier is charging premium for losses that may occur in the event of an Act of Terrorism.

Your policy provides coverage for workers compensation losses caused by Acts of Terrorism, including workers compensation benefit obligations dictated by state law. Coverage for such losses is still subject to all terms, definitions, exclusions, and conditions in your policy, and any applicable federal and/or state laws, rules, or regulations.

**Definitions**

The definitions provided in this endorsement are based on and have the same meaning as the definitions in the Act. If words or phrases not defined in this endorsement are defined in the Act, the definitions in the Act will apply.

"Act" means the Terrorism Risk Insurance Act of 2002, which took effect on November 26, 2002, and any amendments thereto, including any amendments resulting from the Terrorism Risk Insurance Program Reauthorization Act of 2019.

"Act Of Terrorism" means any act that is certified by the Secretary of the Treasury, in consultation with the Secretary of Homeland Security, and the Attorney General of the United States, as meeting all of the following requirements:

- a. The act is an act of terrorism.
- b. The act is violent or dangerous to human life, property, or infrastructure.  
The act resulted in damage within the United States, or outside of the United States in the case of the premises of United States missions or certain air carriers or vessels.
- c. States missions or certain air carriers or vessels.  
The act has been committed by an individual or individuals as part of an effort to coerce the civilian population of the United States or to influence the policy or affect the conduct of the United States Government by coercion.
- d. States or to influence the policy or affect the conduct of the United States Government by coercion.

"Insured Loss" means any loss resulting from an act of terrorism (and, except for Pennsylvania, including an act of war, in the case of workers compensation) that is covered by primary or excess property and casualty insurance issued by an insurer if the loss occurs in the United States or at the premises of United States missions or to certain air carriers or vessels.

"Insurer Deductible" means, for the period beginning on January 1, 2021, and ending on December 31, 2027, an amount equal to 20% of our direct earned premiums during the immediately preceding calendar year.

**Limitation of Liability**

The Act limits our liability to you under this policy. If aggregate Insured Losses exceed \$100,000,000,000 in a calendar year and if we have met our Insurer Deductible, we are not liable for the payment of any portion of the amount of Insured Losses that exceeds \$100,000,000,000; and for aggregate Insured Losses up to \$100,000,000,000, we will pay only a pro rata share of such Insured Losses as determined by the Secretary of the Treasury.

**Policyholder Disclosure Notice**

1. Insured Losses would be partially reimbursed by the United States Government. If the aggregate industry Insured Losses occurring in any calendar year exceed \$200,000,000, the United States Government would pay 80% of our Insured Losses that exceed our Insurer Deductible.
2. Notwithstanding item 1 above, the United States Government will not make any payment under the Act for any portion of Insured Losses that exceed \$100,000,000,000.
3. The premium charge for the coverage your policy provides for Insured Losses is included in the amount shown in Item 4 of the Information Page or in the Schedule below.

Schedule		
State	Rate	Premium
VT	0.010	\$1.00

This endorsement changes the policy to which it is attached and is effective on the date issued unless otherwise stated.  
**(The information below is required only when this endorsement is issued subsequent to preparation of the policy.)**

Endorsement Effective	1/1/2022	Policy No.	TARVT1019775-03	Endorsement No.
Insured	WEST WEATHERSFIELD VFD			Premium \$
Insurance Company	Technology Assigned Risk			

Countersigned by *Kina M Chapman*



**AUDIT NONCOMPLIANCE CHARGE ENDORSEMENT**

Part Five—Premium, Section G. (Audit) of the Workers Compensation and Employers Liability Insurance Policy is revised by adding the following:

If you do not allow us to examine and audit all of your records that relate to this policy, and/or do not provide audit information as requested, we may apply an Audit Noncompliance Charge. The method for determining the Audit Noncompliance Charge by state, where applicable, is shown in the Schedule below.

If you allow us to examine and audit all of your records after we have applied an Audit Noncompliance Charge, we will revise your premium in accordance with our manuals and Part 5—Premium, E. (Final Premium) of this policy.

Failure to cooperate with this policy provision may result in the cancellation of your insurance coverage, as specified under the policy.

**Note:**

For coverage under state-approved workers compensation assigned risk plans, failure to cooperate with this policy provision may affect your eligibility for coverage.

**Schedule**

States(s)	Estimated Annual Premium Amount	Maximum Audit Noncompliance Charge Multiplier
VT		2X

This endorsement changes the policy to which it is attached and is effective on the date issued unless otherwise stated. **(The information below is required only when this endorsement is issued subsequent to preparation of the policy.)**

Endorsement Effective	1/1/2022	Policy No.	TARVT1019775-03	Endorsement No.	
Insured	WEST WEATHERSFIELD VFD			Premium \$	
Insurance Company	Technology Assigned Risk				

Countersigned by *Kina M Chapman*

VERMONT LAW ENDORSEMENT

This endorsement applies only to the insurance provided by Part Two (Employers Liability Insurance) because Vermont is shown in Item 3.A. of the Information Page.

1. We may not limit our liability to pay damages if a judgment for damages is entered against you and we continue the suit or other action without your consent.
2. No action will lie against us to recover for a loss under this insurance unless it is brought within one year after the amount of loss is made certain either by agreement between the parties with our consent or by actual trial and final judgment. If you are bankrupt or insolvent, anyone who obtains such a judgment or agreement has a right of action against us to recover under the policy to the extent that insurance is provided for the damages or loss.
3. If you pay a judicial judgment or claim for any of our liability under this insurance, that will not bar you from an action or right of action against us.

This endorsement changes the policy to which it is attached and is effective on the date issued unless otherwise stated.

(The information below is required only when this endorsement is issued subsequent to preparation of the policy.)

Endorsement Effective	1/1/2022	Policy No. TARVT1019775-03	Endorsement No.
Insured	WEST WEATHERSFIELD VFD		Premium \$
Insurance Company	Technology Assigned Risk	Countersigned by	<u><i>Hna M Chapman</i></u>

**VERMONT CANCELLATION AND NONRENEWAL ENDORSEMENT**

This endorsement applies only to the insurance provided by the policy because Vermont is shown in Item 3.A. of the Information Page.


Part Six—Conditions, Section D. (Cancellation) of the policy is replaced by the following:

**D. Cancellation and Nonrenewal**

1. You may cancel this policy. You will mail or deliver advance written notice to us stating when the cancellation is to take effect.
2. We may cancel this policy. We must mail by certified mail to you and to the Commissioner of Labor (Commissioner) not less than 45 days' advance written notice stating when the cancellation is to take effect. Mailing notice by certified mail to you at your mailing address last known to us will be sufficient to prove notice.
3. The policy period will end on the day and hour stated in the cancellation notice
4. We may elect not to renew the policy. We must mail by certified mail to you and to the Commissioner 45 days' advance written notice stating when the nonrenewal is to take effect. If we do not give 45 days' notice, the policy will automatically be extended for 45 days from the date the notice is received by you and the Commissioner.
5. If we fail to provide the notice of nonrenewal as required, the policy will still terminate on its expiration date if:
  - a. We offer to continue the insurance by delivery of a renewal contract to you, or
  - b. You notify us in writing that you do not want to renew the policy, or
  - c. You obtain other insurance or a guarantee contract, or you establish and maintain, to the satisfaction of the Commissioner, security for compensation.

This endorsement changes the policy to which it is attached and is effective on the date issued unless otherwise stated.

**(The information below is required only when this endorsement is issued subsequent to preparation of the policy.)**

Endorsement Effective	1/1/2022	Policy No.	TARVT1019775-03	Endorsement No.	
Insured	WEST WEATHERSFIELD VFD			Premium	
Insurance Company	Technology Assigned Risk				
		Countersigned by			

**WC 44 06 02 B**  
(Ed. 7-14)



# Town of Weathersfield

5259 US ROUTE 5 | P.O. BOX 550 | WEATHERSFIELD, VT 05030 | PHONE (802) 674-2626 | FAX (802) 674-2117

Brandon Gulnick  
Town Manager

March 21, 2022

RE: Lottery Lane Update

## **Lottery Lane Culvert Project**

The Town received a \$175,000 grant from the State of Vermont to replace a culvert on Lottery Lane located 300' +/- North of Rte. 131. The project includes removal and replacement of the existing structure with associated channel improvements and bank stabilization. An RFB was advertised on March 2, 2022, a Pre-Bid Conference/Site Visit took place on March 15, 2022, at 9:30am (See Attachment A). Bids are due on March 31, 2022, at 2:30pm. The engineer will evaluate the bids and we will meet together to formulate a recommendation. This will be presented to the Selectboard for discussion (and if agreed upon approval) on April 4, 2022. The Bid documents can be found on our website under "Purchasing & Bids."

If you have any questions, please do not hesitate to contact me.

Respectfully,

Brandon Gulnick  
Town Manager

ATTACHMENT A  
[PRE BID MEETING MINUTES/ SIGN IN SHEET]

3/15/2022

Town of Weathersfield: Lottery Lane Box Culvert  
Pre-Bid Meeting

<u>Contractor</u>	<u>Address</u>	<u>phone</u>	<u>email</u>
Northwoods Excavating Inc.	289 Ulman Rd Thetford, VT	785-3162	margellen.northwoods excavating @gmail.com
AS Clark + Sons	PO Box 187 Newfane VT	802-257-1963	Arch29.com myfairpoint.net
Contech	PO Box 434 Kennebunk ME	207-232-3228	grobre@ conteches.com
Murphy and Son Const	1605 Route 44 Brownsville VT	802-356-7033	Jdm3277@comcast.net
Daniels Const	4409 Route 5 Ascutney, VT	802-356-5798	mbelden@neilhdaniels.com

DAVID S FULLER Perkinsville VT 05157

Adams Trk/Exc	P.O. BOX 133 Westminster, VT	802-376-7319	adamsbuck@ hotmail.com
Guiney Bros Const, Inc	14 Guiney Rd N. Spfld, VT 05150		dugeverman@et.com

**Town of Weathersfield: Lottery Lane Box Culvert**  
**Pre-Bid Meeting NOTES**

1. Introductions

Everett Hammond, Ray Stapleton

Contractors Present:

- Northwoods Excavating (Thetford, VT);
- AS Clark & Sons (Newfane, VT);
- Murphy and Sons (Brownsville, VT);
- Daniels Construction (Windsor, VT);
- Adams Trucking & Excavating (Westminster, VT);
- Gurney Brothers (N. Springfield, VT)

Pipe Supplier: Glenn Robie, Contech (Pipe supplier)

Other: David Fuller, Randy Brown (land owner)

2. Bid Documents (5 pages of plans and 13 bid pages)

3. Road will be closed during construction.

4. Schedule: July 1<sup>st</sup> 2022 to October 1<sup>st</sup> 2022; June 1<sup>st</sup> start date if allowed by the State.

5. Erosion Control: Expect a clean site, clean waters, wetlands are on both sides of the road – highly visible site. Some discussion occurred on how to define wetlands – EH said that he was not a wetland expert but it is vegetation, soil and plant life. If less than 2 meters of water, that is considered wetlands – in this case the stream is also a wetland.

6. Heavy Rain Events: Leave the site at night prepared to handle flash rain events

7. 4 sided box discussion: This is a 16'6" x 6'8" x 50' 4 sided aluminum plate box culvert

8. Bids due on March 31, 2022 2:30pm.

9. Landowners:

Randy & Laurie Brown (West side);

Bryan Sweet (East side)

10. Questions:

- Soil Compaction testing? This will be paid for by the Town.
- The use of flowable on the inlet end. Contech will provide me information on this which will be included in Addendum 1.
- Torque on bolts: This will be addressed in Addendum 1.
- Double nested guard rail over the culvert: E Hammond will look into this.
- Delivery schedule of the box: Glenn Robie of Contech answered from his perspective as 2 weeks for shop drawings, 6-8 weeks for delivery.
- David Fuller talked about the flow of water, if the culvert gets plugged up the runoff works its way to the culvert to the north.
- The topic of beavers was discussed. Ray Stapleton indicated he works with the State of Vermont, and at times they have been able to notch the dams.

**From:** [Steve Aikenhead](#)  
**To:** [Brandon Gulnick](#)  
**Subject:** Re: Green up Coordinator  
**Date:** Sunday, March 13, 2022 7:24:51 PM

---

Yes, thanks. Steve

Sent from my iPhone

On Mar 13, 2022, at 6:58 PM, Brandon Gulnick  
<[Townmanager@weathersfield.org](mailto:Townmanager@weathersfield.org)> wrote:

Hi Steve,

I'm looking for a reappointment letter. Do you want to be reappointed to the position?

Brandon Gulnick  
Town Manager  
Weathersfield, VT

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**From:** Steve Aikenhead <[stevea47@tds.net](mailto:stevea47@tds.net)>  
**Sent:** Sunday, March 13, 2022 11:54:57 AM  
**To:** Brandon Gulnick <[Townmanager@weathersfield.org](mailto:Townmanager@weathersfield.org)>  
**Subject:** Re: Green up Coordinator

Hi, Brandon -

I'm back from my school out west. I attach a Greenup message that might be what you are looking for, but if not let me know. You may shorten it as you wish.

Do you want one Land Preservation? The hiking club?  
Steve

---

**From:** "Brandon Gulnick" <[Townmanager@weathersfield.org](mailto:Townmanager@weathersfield.org)>  
**To:** "stevea47 tds. net" <[stevea47@tds.net](mailto:stevea47@tds.net)>  
**Sent:** Friday, March 4, 2022 9:16:12 AM  
**Subject:** Green up Coordinator

Steve,

Can you send me a letter for green up coordinator if you plan to continue doing it?

Thank you!

Brandon Gulnick



Town Manager  
Town of Weathersfield  
P.O. BOX 550 | 5259 Route 5  
Ascutney, VT 05030  
(802) 674 - 2626 Option 2  
[townmanager@weathersfield.org](mailto:townmanager@weathersfield.org)

**From:** [Tina and Willis Wood](#)  
**To:** [Brandon Gulnick](#)  
**Subject:** Re: ZBA Appointments  
**Date:** Monday, February 28, 2022 5:41:26 PM

---

Brandon- Please tell the select board that I am willing to be a ZBA Alternate, if necessary. But happy to step down if they have other warm bodies. Thanks. Willis Wood

On Feb 28, 2022, at 12:29 PM, Brandon Gulnick  
<[Townmanager@weathersfield.org](mailto:Townmanager@weathersfield.org)> wrote:

Good afternoon all,

It's that time of year again. Please send me an appointment request for the ZBA if you're seeking reappointment. The Selectboard will be taking up appointments at the March 7, 2022 meeting.

Sincerely,

Brandon Gulnick  
Town Manager  
Town of Weathersfield  
P.O. BOX 550 | 5259 Route 5  
Ascutney, VT 05030  
(802) 674 - 2626 Option 2  
[townmanager@weathersfield.org](mailto:townmanager@weathersfield.org)

**From:** [Joseph Bublat](#)  
**To:** [Brandon Gulnick](#)  
**Subject:** Town of Weathersfield volunteer committees  
**Date:** Monday, March 7, 2022 5:43:52 PM

---

Hello all, Joseph Bublat here.

I would like to formally withdraw from the Parks and Recreation committee. I however would like to continue volunteering for the town. I wish to continue serving on the planning commission and also would like to step up and sign on for the budget committee. I feel that my services will be a better use there as I do not have the free time to commit to the parks and recreation along with the events that they will be running, I feel it would be hypocritical if I am on parks and rec and not able to be involved in their scheduled events.

Best Regards,  
Joseph Bublat.

To: Selectboard  
From: Brandon Gulnick  
Re: SWCTACR

Dear Board Members,

I will continue to be the representative to the Southern Windsor County Transportation Advisory Committee.

Respectfully,

Brandon Gulnick

**From:** [ryan gumbart](#)  
**To:** [Brandon Gulnick](#)  
**Subject:** Tree Warden  
**Date:** Monday, March 7, 2022 10:24:35 AM

---

Hi Brandon,

I would like to be considered for appointment to Tree Warden.

Thanks,  
Ryan

**From:** [John Broker-Campbell](#)  
**To:** [Brandon Gulnick](#)  
**Subject:** ZBA  
**Date:** Monday, March 14, 2022 8:11:48 AM

---

Hi Brandon

At the next Selectboard meeting, I am formally requesting to be reappointed to the Zoning Board of Adjustment for Weathersfield.

Thanks

John Broker-Campbell

Meeting date March 21, 2022  
 AP warrant date 03/21/22  
 Payroll warrant date 1 03/10/22  
 Payroll warrant date 2 03/17/22



**TOWN OF WEATHERSFIELD, VERMONT**

**Warrants for Meeting of March 21, 2022**

	Check Date	Payroll	Operating Expenses
<b>General Fund</b>			
	3/10/2022	\$7,576.53	
	3/17/2022	\$9,415.57	
AP	3/21/2022		\$32,563.82
Total		\$16,992.10	\$32,563.82
<b>Highway Fund</b>			
	3/10/2022	\$3,484.71	
	3/17/2022	\$5,141.29	
AP	3/21/2022		\$52,125.10
Total		\$8,626.00	\$52,125.10
<b>Solid Waste Mgmt Fund</b>			
	3/10/2022	\$884.08	
	3/17/2022	\$826.46	
AP	3/21/2022		\$13,131.59
Total		\$1,710.54	\$13,131.59
<b>Library</b>			
	3/10/2022	\$995.54	
	3/17/2022	\$995.54	
Total		\$1,991.08	\$0.00
<b>Highway Grant</b>			
<b>Library Fundraising Expense</b>			
<b>Foodshelf Freezer</b>			
			\$9,290.36
Grand Totals		\$29,319.72	\$107,110.87

Selector \_\_\_\_\_

To the Treasurer of the Town of Weathersfield, we hereby certify that there is due to the several persons whose names are listed hereon the sum against each name and that there are good and sufficient vouchers supporting the payments aggregating \$136,430.59. Let this be your order for the payments of these amounts.

\_\_\_\_\_  
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 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

03/21/22

## Town of Weathersfield Accounts Payable

Page 1 of 5

10:13 am

Check Warrant Report # 19527 Current Prior Next FY Invoices For Fund (General Fund)

payroll

For Check Acct 1 (General Fund) All check #s 03/21/22 To 03/21/22

Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
CANON	03/09/22	2/20-3/19/2022 28192089	11-7-103-18.00 TC-Copier Usage/Supplies/	49.00	224914	03/21/22
CARROT	03/17/22	Flag for memorial '22 INV103029	11-7-302-38.89 Memorial Day	627.45	224915	03/21/22
COMPETIT	03/01/22	IT Services - March 2022 CW-53512	11-7-101-25.05 GF-IT Services	495.28	224916	03/21/22
COMPETIT	03/01/22	IT Services - March 2022 CW-53512	11-7-103-25.05 IT Services	241.36	224916	03/21/22
COMPETIT	03/01/22	IT Services - March 2022 CW-53512	11-7-102-25.05 IT Services	241.36	224916	03/21/22
COMPETIT	03/01/22	IT Services - March 2022 CW-53512	11-7-104-25.05 IT Services	362.04	224916	03/21/22
COMPETIT	03/01/22	IT Services - March 2022 CW-53512	11-7-105-25.05 IT Services	120.68	224916	03/21/22
COMPETIT	03/01/22	IT Services - March 2022 CW-53512	11-7-201-25.05 IT Services	241.36	224916	03/21/22
COMPETIT	03/01/22	IT Services - March 2022 CW-53512	11-7-206-25.05 IT Services	120.68	224916	03/21/22
COMPETIT	03/01/22	IT Services - March 2022 CW-53512	11-7-207-25.05 IT Services	120.68	224916	03/21/22
COMPETIT	03/01/22	IT Services - March 2022 CW-53512	11-7-601-25.05 IT Services	120.38	224916	03/21/22
COMPETIT	03/01/22	IT Services - March 2022 CW-53512	11-7-101-25.05 GF-IT Services	0.00	224916	03/21/22
FAIRPOINT	02/27/22	117.409.2969.99 final 2969 99 FINA	11-7-101-31.00 GF-Telephone	90.08	224917	03/21/22
CVC	03/10/22	Radios IN1681415	11-7-207-20.00 Supplies	1236.45	224918	03/21/22
ESO	03/18/22	ER-CAD Integration ESO-70989	11-7-207-25.05 IT Services	235.52	224919	03/21/22
EYEMED	03/10/22	March 22 Premiums MAR22PREMIUM	11-7-601-14.10 Library-Insurance Benft	12.76	224921	03/21/22
EYEMED	03/10/22	March 22 Premiums MAR22PREMIUM	11-7-101-14.10 GF-Insurance Benefits	8.70	224921	03/21/22
EYEMED	03/10/22	March 22 Premiums MAR22PREMIUM	11-7-101-14.10 GF-Insurance Benefits	4.61	224921	03/21/22
EYEMED	03/10/22	March 22 Premiums MAR22PREMIUM	11-7-103-14.10 TC-Insurance Benefits	8.70	224921	03/21/22
EYEMED	03/10/22	March 22 Premiums MAR22PREMIUM	11-7-201-14.10 Police-Insurance Benefits	8.70	224921	03/21/22
EYEMED	03/10/22	March 22 Premiums MAR22PREMIUM	11-7-102-14.00 Finance-Insurance Benfit	4.61	224921	03/21/22
EYEMED	03/10/22	March 22 Premiums MAR22PREMIUM	11-7-201-14.10 Police-Insurance Benefits	12.76	224921	03/21/22
GOLDEN	03/10/22	March 2022 MAR2022	11-7-204-45.00 Golden Cross Ambulance	1859.00	224922	03/21/22
GMP	03/10/22	2/3-3/4 acct31348200002 1862FEB22	11-7-301-30.01 GF-Perkins Village elec	88.12	224923	03/21/22
GMP	03/17/22	2/14-3/15 #18968200008 AVFDMAR22	11-7-206-30.10 Electricity	152.74	224923	03/21/22



Vendor	Invoice Date	Invoice Description	Account	Amount Paid	Check Number	Check Date
GMP	03/10/22	GREEN MOUNTAIN POWER 2/3-3/4 acct5875720009 FIREPUMFEB22	11-7-205-31.10 Fire Hydrant El Service	20.55	224923	03/21/22
GMP	03/10/22	GREEN MOUNTAIN POWER 2/3-3/4 acct 90947992575 QRDFEB22	11-7-301-30.01 GF-Perkins Village elec	233.93	224923	03/21/22
GMP	03/10/22	GREEN MOUNTAIN POWER 2/3-3/4 acct80547200008 WWVDFEB22	11-7-207-30.10 Electricity	207.40	224923	03/21/22
HENPLUMB	03/10/22	HENNESSEY PLUMBING AND HE expansion tank repair 1889	11-7-301-60.10 Building Maintenance	595.00	224925	03/21/22
FARNSWORT	03/03/22	INTENTIONAL CLEANING Cleaning 3/10/22 101	11-7-601-40.00 Custodial Services	50.00	224927	03/21/22
FARNSWORT	03/03/22	INTENTIONAL CLEANING Cleaning 3/10/22 101	11-7-301-40.00 Custodial Services	100.00	224927	03/21/22
FARNSWORT	03/03/22	INTENTIONAL CLEANING Cleaning 3/17/22 102	11-7-601-40.00 Custodial Services	50.00	224927	03/21/22
FARNSWORT	03/03/22	INTENTIONAL CLEANING Cleaning 3/17/22 102	11-7-301-40.00 Custodial Services	100.00	224927	03/21/22
LEAF	03/17/22	LEAF Copier lease March 22 12950198	11-7-101-44.00 GF-Copier Lease	323.08	224929	03/21/22
MVP	03/17/22	MVP HEALTH CARE Apr 22 Premiums APR22PREMIUM	11-2-011-14.10 Insurance Prem Liability	2024.51	224932	03/21/22
MVP	03/17/22	MVP HEALTH CARE Apr 22 Premiums APR22PREMIUM	11-7-201-14.10 Police-Insurance Benefits	1134.04	224932	03/21/22
MVP	03/17/22	MVP HEALTH CARE Apr 22 Premiums APR22PREMIUM	11-7-101-14.10 GF-Insurance Benefits	1175.17	224932	03/21/22
MVP	03/17/22	MVP HEALTH CARE Apr 22 Premiums APR22PREMIUM	11-7-101-14.10 GF-Insurance Benefits	587.59	224932	03/21/22
MVP	03/17/22	MVP HEALTH CARE Apr 22 Premiums APR22PREMIUM	11-7-201-14.10 Police-Insurance Benefits	1651.11	224932	03/21/22
MVP	03/17/22	MVP HEALTH CARE Apr 22 Premiums APR22PREMIUM	11-7-601-14.10 Library-Insurance Benft	733.54	224932	03/21/22
MVP	03/17/22	MVP HEALTH CARE Apr 22 Premiums APR22PREMIUM	11-7-101-14.10 GF-Insurance Benefits	587.59	224932	03/21/22
NE MUN	03/10/22	NEMRC work 2/3,7,15,18,22,23,25 49990	11-7-104-25.90 Contracted Assessor / Lis	4702.50	224933	03/21/22
N DELT	03/17/22	NORTHEAST DELTA DENTAL April 22 Premiums APRIL2022	11-7-103-14.10 TC-Insurance Benefits	68.55	224934	03/21/22
N DELT	03/17/22	NORTHEAST DELTA DENTAL April 22 Premiums APRIL2022	11-7-201-14.10 Police-Insurance Benefits	68.55	224934	03/21/22
N DELT	03/17/22	NORTHEAST DELTA DENTAL April 22 Premiums APRIL2022	11-7-101-14.10 GF-Insurance Benefits	68.55	224934	03/21/22
N DELT	03/17/22	NORTHEAST DELTA DENTAL April 22 Premiums APRIL2022	11-7-201-14.10 Police-Insurance Benefits	129.44	224934	03/21/22
N DELT	03/17/22	NORTHEAST DELTA DENTAL April 22 Premiums APRIL2022	11-7-601-14.10 Library-Insurance Benft	129.44	224934	03/21/22
N DELT	03/17/22	NORTHEAST DELTA DENTAL April 22 Premiums APRIL2022	11-7-101-14.10 GF-Insurance Benefits	129.44	224934	03/21/22
N DELT	03/17/22	NORTHEAST DELTA DENTAL April 22 Premiums APRIL2022	11-7-101-14.10 GF-Insurance Benefits	35.98	224934	03/21/22
N DELT	03/17/22	NORTHEAST DELTA DENTAL April 22 Premiums APRIL2022	11-7-101-14.10 GF-Insurance Benefits	35.98	224934	03/21/22

03/21/22

Town of Weathersfield Accounts Payable

10:13 am

Check Warrant Report # 19527 Current Prior Next FY Invoices For Fund (General Fund)

payroll

For Check Acct 1(General Fund) All check #s 03/21/22 To 03/21/22

Vendor	Invoice Date	Invoice Description	Invoice Number	Account	Amount Paid	Check Number	Check Date
VTAGHUMAN	03/10/22	Payroll Transfer	PR-03/10/22	11-2-011-07.00 Garnishments	327.84	224935	03/21/22
VTAGHUMAN	03/17/22	Payroll Transfer	PR-03/17/22	11-2-011-07.00 Garnishments	327.84	224935	03/21/22
OVRC	03/11/22	Weathersfield Ad	5858	11-7-101-23.50 GF-Advertising	232.00	224936	03/21/22
QUALITY	02/18/22	Annual Town Report March2	21488 TOWN R	11-7-101-26.00 GF-Town Report Production	575.48	224938	03/21/22
OSGOOD	03/11/22	Repairs	30118	11-7-303-60.00 Maintenance & Repairs	300.51	224939	03/21/22
SAYMORE	03/17/22	Thomas Lister sign	000013	11-7-101-20.00 GF-Office Supplies	20.00	224942	03/21/22
SECUR	03/10/22	March 10th Pick-up	387910	11-7-101-20.00 GF-Office Supplies	22.00	224943	03/21/22
TDS	03/04/22	802-263-5146 Feb 22	FEB 2022	11-7-302-39.00 1879 School house Maint	40.54	224946	03/21/22
THOMAS	03/14/22	Mileage February	MILEAGE2/22	11-7-104-29.00 Expense Reimbursement	18.37	224947	03/21/22
THOMAS	03/14/22	Coffee	REIMB3/5/22	11-7-206-20.00 Supplies	21.79	224947	03/21/22
VTEL	03/10/22	3/5/22 #905-111-1296	7626700MAR22	11-7-302-39.00 1879 School house Maint	50.00	224951	03/21/22
WEX BANK	03/17/22	March'22 Fuel	79441310	11-7-206-51.00 AVFD Fuel	338.40	224952	03/21/22
WEX BANK	03/17/22	March'22 Fuel	79441310	11-7-201-51.00 Gas and Oil	819.92	224952	03/21/22
WEX BANK	03/17/22	March'22 Fuel	79441310	11-7-207-51.00 WWVFD Fuel	232.98	224952	03/21/22
BIBENS	03/10/22	Supplies	495699/1	11-7-207-20.00 Supplies	31.67	224954	03/21/22
BIBENS	03/14/22	4cyl fuel	495702/1	11-7-206-60.00 Maintenance & Repairs	49.38	224954	03/21/22
BUSINESSSC	03/18/22	2/11-3/2/22 creditcard	ADMINFEB22	11-7-301-60.10 Building Maintenance	25.98	224955	03/21/22
BUSINESSSC	03/18/22	2/11-3/2/22 creditcard	ADMINFEB22	11-7-101-21.00 GF-Postage	43.80	224955	03/21/22
BUSINESSSC	03/18/22	2/11-3/2/22 creditcard	ADMINFEB22	11-7-101-21.00 GF-Postage	127.00	224955	03/21/22
BUSINESSSC	03/18/22	2/11-3/2/22 creditcard	ADMINFEB22	11-7-101-21.00 GF-Postage	71.00	224955	03/21/22
BUSINESSSC	03/18/22	2/11-3/2/22 creditcard	ADMINFEB22	11-7-101-21.00 GF-Postage	68.80	224955	03/21/22
BUSINESSSC	03/18/22	2/11-3/2/22 creditcard	ADMINFEB22	11-7-101-21.00 GF-Postage	208.60	224955	03/21/22
BUSINESSSC	03/18/22	2/11-3/2/22 creditcard	ADMINFEB22	11-7-101-21.00 GF-Postage	108.80	224955	03/21/22
BUSINESSSC	03/18/22	2/11-3/2/22 creditcard	ADMINFEB22	11-7-101-25.15 GF-Software Purchase	14.99	224955	03/21/22
BUSINESSSC	03/18/22	2/11-3/2/22 creditcard	ADMINFEB22	11-7-101-26.50 GF-Awards and Recognition	203.97	224955	03/21/22

03/21/22

## Town of Weathersfield Accounts Payable

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10:13 am

Check Warrant Report # 19527 Current Prior Next FY Invoices For Fund (General Fund)

payroll

For Check Acct 1(General Fund) All check #s 03/21/22 To 03/21/22

Vendor	Invoice Date	Invoice Description	Account	Amount Paid	Check Number	Check Date
BUSINESSC	03/18/22	COMMERCIAL CARD SERVICES 2/11-3/2/22 creditcard	11-7-101-26.50	79.09	224955	03/21/22
		ADMINFEB22	GF-Awards and Recognition			
BUSINESSC	03/18/22	COMMERCIAL CARD SERVICES 2/11-3/2/22 creditcard	11-7-101-26.50	100.00	224955	03/21/22
		ADMINFEB22	GF-Awards and Recognition			
BUSINESSC	03/18/22	COMMERCIAL CARD SERVICES 2/11-3/2/22 creditcard	11-7-103-39.00	62.46	224955	03/21/22
		ADMINFEB22	TC-Town Meetings and Elec			
BUSINESSC	03/18/22	COMMERCIAL CARD SERVICES 2/11-3/2/22 creditcard	11-7-101-25.15	42.99	224955	03/21/22
		ADMINFEB22	GF-Software Purchase			
BUSINESSC	03/18/22	COMMERCIAL CARD SERVICES 2/11-3/2/22 creditcard	11-7-101-20.00	35.91	224955	03/21/22
		ADMINFEB22	GF-Office Supplies			
BUSINESSC	03/18/22	COMMERCIAL CARD SERVICES 2/11-3/2/22 creditcard	11-7-101-20.00	176.67	224955	03/21/22
		ADMINFEB22	GF-Office Supplies			
BUSINESSC	03/15/22	COMMERCIAL CARD SERVICES 2/25/22-3/1/22 Charge	11-7-206-20.00	238.43	224955	03/21/22
		AVFD3/9/22	Supplies			
BUSINESSC	03/18/22	COMMERCIAL CARD SERVICES 2/10-3/5/22 Charges	11-7-601-20.01	76.09	224955	03/21/22
		LIBRARY2/22	Library-Office Supplies			
BUSINESSC	03/18/22	COMMERCIAL CARD SERVICES 2/10-3/5/22 Charges	11-7-601-21.00	9.06	224955	03/21/22
		LIBRARY2/22	Library-Postage			
BUSINESSC	03/18/22	COMMERCIAL CARD SERVICES 2/10-3/5/22 Charges	11-7-601-21.00	3.63	224955	03/21/22
		LIBRARY2/22	Library-Postage			
BUSINESSC	03/18/22	COMMERCIAL CARD SERVICES Creditcard 2/5-2/25/22	11-7-205-31.01	197.91	224955	03/21/22
		WWVFD 2/22	Emergency Mgmt			
GULNIK	03/18/22	GULNICK, BRANDON 3/9-3/18 Mileage	11-7-101-29.20	72.31	224956	03/21/22
		MILE3/9-3/18	GF-Travel/Mileage			
LOWERY	03/18/22	LOWERY SOLUTIONS LLC aluminum trim work-O.D.	11-7-206-60.00	320.00	224957	03/21/22
		FINALPAYMENT	Maintenance & Repairs			
MES	03/10/22	MUNICIPAL EMERGENCY SERVI WWVFD name tape	11-7-207-20.10	15.00	224958	03/21/22
		IN1681415	PPE			
MES	03/10/22	MUNICIPAL EMERGENCY SERVI WWVFD turnout gear	11-7-207-20.10	2616.25	224958	03/21/22
		IN1684888	PPE			
MES	03/17/22	MUNICIPAL EMERGENCY SERVI WWVFD ABS booms	11-7-207-20.00	433.34	224958	03/21/22
		IN1686087	Supplies			
RYMES	03/18/22	RYMES PROPANE & OIL Oil WWVFD	11-7-207-32.00	410.55	224959	03/21/22
		51814	Fuel Oil/Propane			
COMCASTBU	03/14/22	COMCAST INTERNET 3/9-4/8 8773501440106826	11-7-101-31.00	270.71	224960	03/21/22
		MMHMR22	GF-Telephone			
COMCASTBU	03/09/22	COMCAST INTERNET acct0009194 March22	11-7-207-31.00	196.12	224960	03/21/22
		WWFIRE3/1	Telephone & Internet			
AMAZONCR	03/18/22	AMAZON Dehumidifier downstairs	11-7-301-60.10	279.00	224961	03/21/22
		434937483984	Building Maintenance			
AMAZONCR	03/18/22	AMAZON Supplies	11-7-301-60.10	198.88	224961	03/21/22
		473479848797	Building Maintenance			
AMAZONCR	03/18/22	AMAZON Supplies	11-7-207-60.00	129.50	224961	03/21/22
		545485743848	Maintenance & Repair			
AMAZONCR	03/18/22	AMAZON Supplies	11-7-205-31.01	33.98	224961	03/21/22
		677856444596	Emergency Mgmt			
AMAZONCR	03/18/22	AMAZON Supplies	11-7-205-31.01	65.96	224961	03/21/22
		677856444596	Emergency Mgmt			
AMAZONCR	03/18/22	AMAZON Supplies	11-7-101-20.00	23.99	224961	03/21/22
		677856444596	GF-Office Supplies			

03/21/22

Town of Weathersfield Accounts Payable

10:13 am

Check Warrant Report # 19527 Current Prior Next FY Invoices For Fund (General Fund)

payroll

For Check Acct 1 (General Fund) All check #s 03/21/22 To 03/21/22

Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
AMAZONCR	AMAZON	03/18/22 Supplies 677856444596	11-7-101-20.00 GF-Office Supplies	20.89	224961	03/21/22
AMAZONCR	AMAZON	03/18/22 Supplies 783947494646	11-7-301-60.10 Building Maintenance	63.20	224961	03/21/22
AMAZONCR	AMAZON	03/18/22 Supplies 846553645764	11-7-207-60.00 Maintenance & Repair	70.54	224961	03/21/22
AMAZONCR	AMAZON	03/18/22 Supplies 887696743994	11-7-207-60.00 Maintenance & Repair	78.00	224961	03/21/22
AMAZONCR	AMAZON	03/18/22 Supplies 967576983546	11-7-105-20.00 Land Use-Supplies	15.69	224961	03/21/22
AMAZONCR	AMAZON	03/18/22 Supplies 967576983546	11-7-101-20.00 GF-Office Supplies	20.89	224961	03/21/22
GOEWY	CLIFTON R GOEWY	03/18/22 overpayment on dog regist OVERPAY-DOG	11-6-103-99.00 TC-Miscellaneous Fees	4.00	224963	03/21/22
COTTYSYS	COTT SYSTEMS	03/01/22 March 2022 145538	11-7-103-24.00 Hosting Svcs - COTTS	345.00	224964	03/21/22
JET SERV	JET SERVICE ENVELOPE CO.	02/21/22 Envelopes #9, #10, #11 76672	11-7-103-39.00 TC-Town Meetings and Elec	156.16	224965	03/21/22
FIRST AM	FIRST AMERICAN MORTGAGE S	03/15/22 overpayment on Recording OVERPAY POA	11-6-103-99.00 TC-Miscellaneous Fees	15.00	224966	03/21/22
B&G	B&G RESTAURANT SUPPLY, IN	03/21/22 Freezer Foodshelf 0166494	11-7-205-31.01 Emergency Mgmt	9290.36	224967	03/21/22
Report Total				----- 41854.18 =====		

03/21/22  
10:13 am

Town of Weathersfield Accounts Payable  
Check Warrant Report # 19527 Current Prior Next FY Invoices For Fund (Highway Fund)  
For Check Acct 1(General Fund) All check #s 03/21/22 To 03/21/22

Page 1 of 3  
payroll

Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
AIRGAS	03/17/22	Hobart Welder 9123442093	12-7-101-53.00 Equipment	1776.67	224910	03/21/22
AIRGAS	03/17/22	Wire Mig 9123442094	12-7-101-52.00 Repairs & Supplies	139.59	224910	03/21/22
AIRGAS	03/14/22	Cylinder Rental 9986425903	12-7-101-52.00 Repairs & Supplies	32.36	224910	03/21/22
ARSALT	03/17/22	bluk ice salt 64.89 tons 0707355	12-7-101-58.15 Salt	4866.75	224912	03/21/22
COMPETIT	03/01/22	IT Services - March 2022 CW-53512	12-7-101-25.05 IT Services	140.68	224916	03/21/22
EVANS	03/17/22	ULS Diesel March 22 0028256-IN	12-7-101-51.10 Diesel Fuel	9213.34	224920	03/21/22
EYEMED	03/10/22	March 22 Premiums MAR22PREMIUM	12-7-101-14.10 HWY-Insurance Benefits	12.76	224921	03/21/22
EYEMED	03/10/22	March 22 Premiums MAR22PREMIUM	12-7-101-14.10 HWY-Insurance Benefits	4.61	224921	03/21/22
EYEMED	03/10/22	March 22 Premiums MAR22PREMIUM	12-7-101-14.10 HWY-Insurance Benefits	8.70	224921	03/21/22
EYEMED	03/10/22	March 22 Premiums MAR22PREMIUM	12-7-101-14.10 HWY-Insurance Benefits	12.76	224921	03/21/22
EYEMED	03/10/22	March 22 Premiums MAR22PREMIUM	12-7-101-14.10 HWY-Insurance Benefits	12.76	224921	03/21/22
EYEMED	03/10/22	March 22 Premiums MAR22PREMIUM	12-7-101-14.10 HWY-Insurance Benefits	8.70	224921	03/21/22
GMP	03/10/22	2/3-3/4 acct79327200006 HWFEB22	12-7-101-30.00 Electricity	417.11	224923	03/21/22
HAMMONDE	03/17/22	Lottery Ln Culvert 322	12-7-101-45.00 Contract Work	15700.00	224924	03/21/22
FAIRFIELD	03/17/22	Supplies 7936743	12-7-101-52.00 Repairs & Supplies	118.33	224926	03/21/22
LAWSON	03/17/22	Sales Order #8201796 9309320774	12-7-101-52.00 Repairs & Supplies	45.68	224928	03/21/22
LONGTINA	03/17/22	Boots FY22 BOOTSFY22	12-7-101-53.50 Safety Equipment	139.95	224930	03/21/22
MCMASTER	03/17/22	Pipe Fitting 73848681	12-7-101-52.00 Repairs & Supplies	18.90	224931	03/21/22
MVP	03/17/22	Apr 22 Premiums APR22PREMIUM	12-7-101-14.10 HWY-Insurance Benefits	587.59	224932	03/21/22
MVP	03/17/22	Apr 22 Premiums APR22PREMIUM	12-7-101-14.10 HWY-Insurance Benefits	1175.17	224932	03/21/22
MVP	03/17/22	Apr 22 Premiums APR22PREMIUM	12-7-101-14.10 HWY-Insurance Benefits	1651.11	224932	03/21/22
MVP	03/17/22	Apr 22 Premiums APR22PREMIUM	12-7-101-14.10 HWY-Insurance Benefits	1175.17	224932	03/21/22
MVP	03/17/22	Apr 22 Premiums APR22PREMIUM	12-7-101-14.10 HWY-Insurance Benefits	1651.11	224932	03/21/22
MVP	03/17/22	Apr 22 Premiums APR22PREMIUM	12-7-101-14.10 HWY-Insurance Benefits	587.59	224932	03/21/22
N DELT	03/17/22	April 22 Premiums APRIL2022	12-7-101-14.10 HWY-Insurance Benefits	68.55	224934	03/21/22

Vendor	Invoice Date	Invoice Description	Account	Amount Paid	Check Number	Check Date
N DELT	03/17/22	NORTHEAST DELTA DENTAL April 22 Premiums APRIL2022	12-7-101-14.10 HWY-Insurance Benefits	68.55	224934	03/21/22
N DELT	03/17/22	NORTHEAST DELTA DENTAL April 22 Premiums APRIL2022	12-7-101-14.10 HWY-Insurance Benefits	129.44	224934	03/21/22
N DELT	03/17/22	NORTHEAST DELTA DENTAL April 22 Premiums APRIL2022	12-7-101-14.10 HWY-Insurance Benefits	68.55	224934	03/21/22
N DELT	03/17/22	NORTHEAST DELTA DENTAL April 22 Premiums APRIL2022	12-7-101-14.10 HWY-Insurance Benefits	129.44	224934	03/21/22
N DELT	03/17/22	NORTHEAST DELTA DENTAL April 22 Premiums APRIL2022	12-7-101-14.10 HWY-Insurance Benefits	35.98	224934	03/21/22
S.G.REED	03/17/22	REED TRUCK SERVICES INC '12 Freightliner 6338	12-7-101-52.00 Repairs & Supplies	467.18	224940	03/21/22
S.G.REED	03/17/22	REED TRUCK SERVICES INC Western Star 2018 6406	12-7-101-52.00 Repairs & Supplies	973.52	224940	03/21/22
SANEL	03/17/22	SANEL NAPA SPRINGFIELD Fuel/oil filter 394537	12-7-101-52.00 Repairs & Supplies	76.60	224941	03/21/22
SANEL	03/17/22	SANEL NAPA SPRINGFIELD Fuel/oil filter 394549	12-7-101-52.00 Repairs & Supplies	122.74	224941	03/21/22
STPIERRE	03/17/22	ST. PIERRE INC. 1" gravel blend 1011077	12-7-101-58.26 Gravel Purchase	3719.72	224945	03/21/22
TJ PROPER	03/07/22	TJ PROPERTY MANAGEMENT LL (7) Plowing&Sanding 5979	FEB22 12-7-101-45.00 Contract Work	2380.00	224948	03/21/22
U1ST	03/04/22	UNIFIRST CORPORATION 3/4/22 uniforms 1070111120	12-7-101-15.20 HWY-Uniforms & Cleaning	118.78	224949	03/21/22
U1ST	03/11/22	UNIFIRST CORPORATION 3/11/22 uniforms 1070113153	12-7-101-15.20 HWY-Uniforms & Cleaning	102.62	224949	03/21/22
VALLEYNEW	03/11/22	VALLEY NEWS RFP Lottery Lane 614930	12-7-101-23.50 Highway Advertising	49.30	224950	03/21/22
AMBROSE	03/18/22	AMBROSE EQUIPMENT CO. 22 GIA equipment grant 404446	12-7-101-53.00 Equipment	3590.75	224953	03/21/22
BUSINESSSC	03/18/22	COMMERCIAL CARD SERVICES 2/12-3/8/22 charges HWAYFEB22	12-7-101-27.00 Training and Conferences	15.99	224955	03/21/22
BUSINESSSC	03/18/22	COMMERCIAL CARD SERVICES 2/12-3/8/22 charges HWAYFEB22	12-7-101-35.10 Security System Maint	14.99	224955	03/21/22
BUSINESSSC	03/18/22	COMMERCIAL CARD SERVICES 2/12-3/8/22 charges HWAYFEB22	12-7-101-24.10 Office Equipment	6.35	224955	03/21/22
BUSINESSSC	03/18/22	COMMERCIAL CARD SERVICES 2/12-3/8/22 charges HWAYFEB22	12-7-101-27.00 Training and Conferences	15.99	224955	03/21/22
BUSINESSSC	03/18/22	COMMERCIAL CARD SERVICES 2/12-3/8/22 charges HWAYFEB22	12-7-101-24.10 Office Equipment	0.99	224955	03/21/22
COMCASTBU	03/17/22	COMCAST INTERNET Acct8773501440108293 HWAYINT03/22	12-7-101-25.00 Internet Services	2.46	224960	03/21/22
AMAZONCR	03/18/22	AMAZON Supplies 447946555895	12-7-101-20.00 Office Supplies	58.99	224961	03/21/22
AMAZONCR	03/18/22	AMAZON Valve 496554368397	12-7-101-52.00 Repairs & Supplies	58.32	224961	03/21/22
AMAZONCR	03/18/22	AMAZON Supplies 534576436449	12-7-101-20.00 Office Supplies	41.99	224961	03/21/22
AMAZONCR	03/18/22	AMAZON Supplies 645895767743	12-7-101-20.00 Office Supplies	145.75	224961	03/21/22

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10:13 am

Town of Weathersfield Accounts Payable  
Check Warrant Report # 19527 Current Prior Next FY Invoices For Fund (Highway Fund)  
For Check Acct 1 (General Fund) All check #s 03/21/22 To 03/21/22

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payroll

Vendor		Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
AMAZONCR	AMAZON	03/18/22	Bolt Cutter 837844688598	12-7-101-52.00 Repairs & Supplies	134.81	224961	03/21/22
AMAZONCR	AMAZON	03/18/22	Supplies 968883434558	12-7-101-20.00 Office Supplies	29.36	224961	03/21/22
Report Total					52125.10		

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10:13 am

Town of Weathersfield Accounts Payable  
Check Warrant Report # 19527 Current Prior Next FY Invoices For Fund (Solid Waste)  
For Check Acct 1 (General Fund) All check #s 03/21/22 To 03/21/22

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payroll

Vendor	Invoice Date	Invoice Description Invoice Number	Account	Amount Paid	Check Number	Check Date
AGRI	03/17/22	AGRI-CYCLE February Compost 0000015887	21-7-102-45.06 Recycling - Compost	208.00	224909	03/21/22
ALV	03/17/22	ALVA WASTE SERVICES, LLC. Hauling glass + rental 46590	21-7-102-45.01 Recycling - Glass	267.00	224911	03/21/22
ALV	03/17/22	ALVA WASTE SERVICES, LLC. Single stream recycling 46689	21-7-102-45.00 Zero Sort contain &Tipp	2497.56	224911	03/21/22
ALV	03/17/22	ALVA WASTE SERVICES, LLC. C&D 46691	21-7-101-45.10 C&D Tippage	1882.08	224911	03/21/22
ALV	03/17/22	ALVA WASTE SERVICES, LLC. MSW Feb'22 46692	21-7-101-45.05 Trash-Tippage	6289.20	224911	03/21/22
BESTSEPTI	03/17/22	BEST SEPTIC SERVICE LLC Feb 22 Transfer Station 32195	21-7-101-45.00 Rental - Port-a-Potty	110.00	224913	03/21/22
COMPETIT	03/01/22	CCI MANAGED SERVICES IT Services - March 2022 CW-53512	21-7-101-25.05 IT Services	120.68	224916	03/21/22
EYEMED	03/10/22	FIDELITY SECURITY LIFE IN March 22 Premiums MAR22PREMIUM	21-7-101-14.10 Insurance Benefits	4.61	224921	03/21/22
GMP	03/10/22	GREEN MOUNTAIN POWER 2/3-3/4 acct70547200009 TFSFEB22	21-7-101-30.00 Electricity	263.18	224923	03/21/22
N DELT	03/17/22	NORTHEAST DELTA DENTAL April 22 Premiums APRIL2022	21-7-101-14.10 Insurance Benefits	35.98	224934	03/21/22
PINNACLE	03/17/22	Pinnacleview Equipment, I acct 34205 WW17869	21-7-102-52.00 Repairs and Supplies	884.50	224937	03/21/22
SWWCSWMD	03/11/22	SOUTHERN WINDSOR/WINDHAM Glassdisposal 12/22+1/18 WG DEC-JAN	21-7-102-45.01 Recycling - Glass	224.65	224944	03/21/22
SWWCSWMD	03/11/22	SOUTHERN WINDSOR/WINDHAM Glassdisposal 12/22+1/18 WG DEC-JAN	21-7-102-45.01 Recycling - Glass	235.15	224944	03/21/22
SWWCSWMD	03/11/22	SOUTHERN WINDSOR/WINDHAM Glassdisposal 12/22+1/18 WG DEC-JAN	21-7-102-45.01 Recycling - Glass	21.00	224944	03/21/22
BUSINESSC	03/18/22	COMMERCIAL CARD SERVICES 2/12-3/8/22 charges HWAYFEB22	21-7-101-20.00 Supplies	88.00	224955	03/21/22
Report Total				----- 13131.59 =====		



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12:11 pm

Town of Weathersfield Payroll  
Check Warrant Report #  
Check date 03/10/22 to 03/10/22 Departments 111 to 111

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payroll

Employee Number	Employee Name		Check Number	Check Date	Net Amount	Elec Amount
BALLAM	BALLAM, MARION J.	E	14818	03/10/22	0.00	581.57
BEARSE	BEARSE, DEFOREST D.	E	14820	03/10/22	0.00	149.09
DANGOF	DANGO, FLORA ANN	E	14822	03/10/22	0.00	772.67
DANIELSWI	DANIELS, WILLIAM J.	E	14823	03/10/22	0.00	916.54
GRAHAMJ	GRAHAM, JOHN J.	E	14825	03/10/22	0.00	186.34
GULNICKB	GULNICK, BRANDON W.	E	14826	03/10/22	0.00	1103.14
GUMBART	GUMBART, RYAN C.	E	14827	03/10/22	0.00	358.52
HIERS	HIER, STEVE A.	E	14828	03/10/22	0.00	233.07
MCKENZIEG	MCKENZIE, GAIL R.	E	14830	03/10/22	0.00	795.17
PRINCE	PRINCE, RYAN C.	E	14833	03/10/22	0.00	778.63
SAVAGE	SAVAGE, OLIVIA I.	E	14835	03/10/22	0.00	444.74
SAVAGE	SAVAGE, OLIVIA I.	E	14836	03/10/22	0.00	48.48
Total of 2 items for SAVAGE					0.00	493.22
SMITH	SMITH, STEVEN		48075	03/10/22	187.52	0.00
TERRILL	TERRILL, SUSANNE	E	14838	03/10/22	0.00	864.68
THOMASB	THOMAS, BARBARA A.	E	14839	03/10/22	0.00	156.37
					187.52	7389.01
					=====	=====

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12:11 pm

Town of Weathersfield Payroll  
Check Warrant Report #  
Check date 03/10/22 to 03/10/22 Departments 121 to 121

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payroll

Employee Number	Employee Name		Check Number	Check Date	Net Amount	Elec Amount
BEARSED	BEARSE, DAVID E.	E	14819	03/10/22	0.00	636.20
ESTYJO	ESTY, JOHN W.	E	14824	03/10/22	0.00	848.56
LONGTIN	LONGTIN, ALEXANDER J.	E	14829	03/10/22	0.00	482.70
MOORER	MOORE, RAY A.	E	14832	03/10/22	0.00	712.69
STAPLETON	STAPLETON, RAY E.	E	14837	03/10/22	0.00	804.56
					-----	-----
					0.00	3484.71
					=====	=====

\*\*\*3,484.71

03/18/22  
12:09 pm

Town of Weathersfield Payroll  
Check Warrant Report #  
Check date 03/17/22 to 03/17/22 Departments 131 to 131

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payroll

Employee Number	Employee Name		Check Number	Check Date	Net Amount	Elec Amount
COLEMAN	COLEMAN, GLENNA J.	E	14845	03/17/22	0.00	129.56
RICHARDMA	RICHARDSON, MARK P.	E	14858	03/17/22	0.00	708.58
TOPOLSKI	TOPOLSKI, JUDITH A.	E	14865	03/17/22	0.00	157.40
					-----	-----
					0.00	995.54
					=====	=====

\*\*\*\*\*995.54

03/18/22  
12:10 pm

Town of Weathersfield Payroll  
Check Warrant Report #  
Check date 03/17/22 to 03/17/22 Departments 211 to 211

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payroll

Employee Number	Employee Name	Check Number	Check Date	Net Amount	Elec Amount
BARTON	BARTON, JEREMY F.	48076	03/17/22	73.02	0.00
MERICLE J	MERICLE, JAMES S.	E 14855	03/17/22	0.00	291.34
WATERST	WATERS, TYLER M.	E 14866	03/17/22	0.00	519.72
				-----	-----
				73.02	811.06
				=====	=====

\*\*\*\*\*884.08

03/18/22  
12:09 pm

Town of Weathersfield Payroll  
Check Warrant Report #  
Check date 03/17/22 to 03/17/22 Departments 111 to 111

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payroll

Employee Number	Employee Name		Check Number	Check Date	Net Amount	Elec Amount
BALLAM	BALLAM, MARION J.	E	14843	03/17/22	0.00	408.42
DANGOF	DANGO, FLORA ANN	E	14846	03/17/22	0.00	772.67
DANIELSWI	DANIELS, WILLIAM J.	E	14847	03/17/22	0.00	1015.04
DAY	STILLSON, DIANA L.		48081	03/17/22	77.05	0.00
FULLER	FULLER, DAVID T.		48077	03/17/22	437.47	0.00
GRAHAMJ	GRAHAM, JOHN J.	E	14849	03/17/22	0.00	364.25
GULNICKB	GULNICK, BRANDON W.	E	14850	03/17/22	0.00	1103.14
GUMBART	GUMBART, RYAN C.	E	14851	03/17/22	0.00	358.52
HIERS	HIER, STEVE A.	E	14852	03/17/22	0.00	233.07
JARVISJ	JARVIS, JOSEPH P.		48078	03/17/22	461.75	0.00
MCKENZIEG	MCKENZIE, GAIL R.	E	14854	03/17/22	0.00	842.73
PRINCE	PRINCE, RYAN C.	E	14857	03/17/22	0.00	700.77
SAVAGE	SAVAGE, OLIVIA I.	E	14859	03/17/22	0.00	465.07
SAVAGE	SAVAGE, OLIVIA I.	E	14860	03/17/22	0.00	32.32
Total of 2 items for SAVAGE					0.00	497.39
SMITH	SMITH, STEVEN		48080	03/17/22	187.52	0.00
TERRILL	TERRILL, SUSANNE	E	14862	03/17/22	0.00	864.68
THOMASB	THOMAS, BARBARA A.	E	14863	03/17/22	0.00	167.60
TILLMANP	TILLMAN, PAUL L.	E	14864	03/17/22	0.00	461.75
TODDM	TODD, MICHAEL A.		48082	03/17/22	461.75	0.00
					1625.54	7790.03
					=====	=====

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03/18/22  
12:09 pm

Town of Weathersfield Payroll  
Check Warrant Report #  
Check date 03/17/22 to 03/17/22 Departments 121 to 121

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payroll

Employee Number	Employee Name		Check Number	Check Date	Net Amount	Elec Amount
BEARSED	BEARSE, DAVID E.	E	14844	03/17/22	0.00	864.53
ESTYJO	ESTY, JOHN W.	E	14848	03/17/22	0.00	1073.10
LONGTIN	LONGTIN, ALEXANDER J.	E	14853	03/17/22	0.00	712.54
MOORER	MOORE, RAY A.	E	14856	03/17/22	0.00	933.27
O'BRIEN	O'BRIEN, KELLY U.		48079	03/17/22	457.00	0.00
STAPLETON	STAPLETON, RAY E.	E	14861	03/17/22	0.00	1100.85
					-----	-----
					457.00	4684.29
					=====	=====

\*\*\*5,141.29

03/18/22  
12:11 pm

Town of Weathersfield Payroll  
Check Warrant Report #  
Check date 03/10/22 to 03/10/22 Departments 131 to 131

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payroll

Employee Number	Employee Name		Check Number	Check Date	Net Amount	Elec Amount
COLEMAN	COLEMAN, GLENNA J.	E	14821	03/10/22	0.00	129.56
RICHARDMA	RICHARDSON, MARK P.	E	14834	03/10/22	0.00	708.58
TOPOLSKI	TOPOLSKI, JUDITH A.	E	14841	03/10/22	0.00	157.40
					-----	-----
					0.00	995.54
					=====	=====

\*\*\*\*\*995.54

03/18/22  
12:11 pm

Town of Weathersfield Payroll  
Check Warrant Report #  
Check date 03/10/22 to 03/10/22 Departments 211 to 211

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payroll

Employee Number	Employee Name		Check Number	Check Date	Net Amount	Elec Amount
BARTON	BARTON, JEREMY F.		48074	03/10/22	65.48	0.00
MERICLE J	MERICLE, JAMES S.	E	14831	03/10/22	0.00	272.66
WATERST	WATERS, TYLER M.	E	14842	03/10/22	0.00	488.32
					-----	-----
					65.48	760.98
					=====	=====

\*\*\*\*\*826.46