

**Fire District of North West  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023**

Fire District of North West

Annual Financial Report

For the Fiscal Period 01/01/2023 - 12/31/2023

## Authorization

Article 3, Section 30 of the General Municipal Law

1. \*\*\*Every Municipal Corporation\*\*\* shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation\*\*\*
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller\*\*\* it shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report\*\*\*

## Certification Statement

I, Meegan Metallo (LG311149305000A), hereby certify that I am the Chief Financial Officer of the Fire District of North West, and that the information provided in the Annual Financial Report of the Fire District of North West for the fiscal year ended 12/31/2023, is true and correct to the best of my knowledge and belief.

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**Financial Statements**

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2023 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2023:

List of funds being used

- A - General
- H - Capital Projects
- V - Debt Service
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

All amounts included in this Annual Financial Report for 2023 represent data filed by your government with OSC as reviewed and adjusted where necessary.

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**A - General  
Balance Sheet**

|                                                       | 12/31/2023            | 12/31/2022            | 12/31/2021            |
|-------------------------------------------------------|-----------------------|-----------------------|-----------------------|
| <b>Assets and Deferred Outflows</b>                   |                       |                       |                       |
| <b>Assets</b>                                         |                       |                       |                       |
| <b>Cash and Cash Equivalents</b>                      |                       |                       |                       |
| 200 - Cash                                            | \$551,745.03          | \$457,051.98          | \$277,773.82          |
| <b>Total for Cash and Cash Equivalents</b>            | <b>\$551,745.03</b>   | <b>\$457,051.98</b>   | <b>\$277,773.82</b>   |
| <b>Restricted Cash and Cash Equivalents</b>           |                       |                       |                       |
| 230 - Cash Special Reserves                           | \$1,800,440.10        | \$1,194,647.13        | \$1,050,893.00        |
| <b>Total for Restricted Cash and Cash Equivalents</b> | <b>\$1,800,440.10</b> | <b>\$1,194,647.13</b> | <b>\$1,050,893.00</b> |
| <b>Restricted Investments</b>                         |                       |                       |                       |
| 461 - Service Award Program Assets                    | \$1,137,549.94        | \$1,020,586.81        | \$1,078,251.27        |
| <b>Total for Restricted Investments</b>               | <b>\$1,137,549.94</b> | <b>\$1,020,586.81</b> | <b>\$1,078,251.27</b> |
| <b>Net Other Receivables</b>                          |                       |                       |                       |
| 380 - Accounts Receivable                             | -                     | -                     | \$0.00                |
| <b>Total for Net Other Receivables</b>                | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         |
| <b>Other Assets</b>                                   |                       |                       |                       |
| 480 - Prepaid Expenses                                | -                     | -                     | \$336,038.00          |
| <b>Total for Other Assets</b>                         | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$336,038.00</b>   |
| <b>Total for Assets</b>                               | <b>\$3,489,735.07</b> | <b>\$2,672,285.92</b> | <b>\$2,742,956.09</b> |

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A - General  
Balance Sheet

| 12/31/2021    | 12/31/2022    | 12/31/2023    | Total for Assets and Deferred Outflows |
|---------------|---------------|---------------|----------------------------------------|
| 53,762,386.92 | 53,439,765.07 | 52,672,286.92 | 51,762,386.92                          |

Fire District of North West  
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**A - General  
Balance Sheet**

|                                                        | 12/31/2023            | 12/31/2022            | 12/31/2021            |
|--------------------------------------------------------|-----------------------|-----------------------|-----------------------|
| <b>Liabilities, Deferred Inflows and Fund Balances</b> |                       |                       |                       |
| <b>Liabilities</b>                                     |                       |                       |                       |
| <b>Payables</b>                                        |                       |                       |                       |
| 600 - Accounts Payable                                 | -                     | -                     | \$7,794.00            |
| 601 - Accrued Liabilities                              | -                     | -                     | \$4,288.00            |
| <b>Total for Payables</b>                              | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$12,082.00</b>    |
| <b>Other Liabilities</b>                               |                       |                       |                       |
| 688 - Other Liabilities                                | -                     | -                     | \$0.00                |
| 713 - Service Award Program Payable                    | -                     | -                     | \$24,775.00           |
| <b>Total for Other Liabilities</b>                     | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$24,775.00</b>    |
| <b>Total for Liabilities</b>                           | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$36,857.00</b>    |
| <b>Fund Balance</b>                                    |                       |                       |                       |
| <b>Nonspendable Fund Balance</b>                       |                       |                       |                       |
| 806 - Not In Spendable Form                            | -                     | -                     | \$336,038.00          |
| <b>Total for Nonspendable Fund Balance</b>             | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$336,038.00</b>   |
| <b>Restricted Fund Balance</b>                         |                       |                       |                       |
| 878 - Capital Reserve                                  | \$1,800,440.10        | \$1,194,647.13        | \$1,050,893.00        |
| 895 - Restricted for Service Award Program             | \$1,137,549.94        | \$1,020,586.81        | \$1,053,476.27        |
| <b>Total for Restricted Fund Balance</b>               | <b>\$2,937,990.04</b> | <b>\$2,215,233.94</b> | <b>\$2,104,369.27</b> |

Fire District of North West  
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A - General  
Balance Sheet

|                                                           | 12/31/2023     | 12/31/2022     | 12/31/2021     |
|-----------------------------------------------------------|----------------|----------------|----------------|
| Unassigned Fund Balance                                   |                |                |                |
| 917 - Unassigned Fund Balance                             | \$551,745.03   | \$457,051.98   | \$265,691.82   |
| Total for Unassigned Fund Balance                         | \$551,745.03   | \$457,051.98   | \$265,691.82   |
| Total for Fund Balance                                    | \$3,489,736.07 | \$2,672,285.92 | \$2,706,099.09 |
| Total for Liabilities, Deferred Inflows and Fund Balances | \$3,489,736.07 | \$2,672,285.92 | \$2,706,099.09 |

Fire District of North West  
Annual Financial Report  
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**A - General  
Results of Operations**

|                                                              | 12/31/2023            | 12/31/2022            | 12/31/2021            |
|--------------------------------------------------------------|-----------------------|-----------------------|-----------------------|
| <b>Revenues and Other Sources</b>                            |                       |                       |                       |
| <b>Revenues</b>                                              |                       |                       |                       |
| <b>Property Taxes</b>                                        |                       |                       |                       |
| 1001 - Real Property Taxes                                   | \$2,103,776.78        | \$1,914,380.14        | \$1,822,505.46        |
| <b>Total for Property Taxes</b>                              | <b>\$2,103,776.78</b> | <b>\$1,914,380.14</b> | <b>\$1,822,505.46</b> |
| <b>Use of Money and Property</b>                             |                       |                       |                       |
| 2401 - Interest and Earnings                                 | \$108,763.89          | \$999.89              | \$51,824.34           |
| 2410 - Rental of Real Property                               | \$21,500.00           | \$21,000.00           | \$20,800.00           |
| <b>Total for Use of Money and Property</b>                   | <b>\$130,263.89</b>   | <b>\$21,999.89</b>    | <b>\$72,624.34</b>    |
| <b>Sales of Property and Compensation for Loss</b>           |                       |                       |                       |
| 2665 - Sales of Equipment                                    | \$38,850.00           | \$1,791.00            | \$166,330.00          |
| 2680 - Insurance Recoveries                                  | \$745.70              | \$662.37              | \$2,325.00            |
| <b>Total for Sales of Property and Compensation for Loss</b> | <b>\$39,595.70</b>    | <b>\$2,453.37</b>     | <b>\$168,655.00</b>   |
| <b>Other Revenues</b>                                        |                       |                       |                       |
| 2701 - Refunds of Prior Year Expenditures                    | \$1,079.80            | \$469.91              | -                     |
| 2705 - Gifts and Donations                                   | \$200.00              | -                     | -                     |
| 2706 - Grants From Local Governments                         | \$1,500.00            | -                     | -                     |
| 2770 - Unclassified                                          | -                     | -                     | \$385.59              |
| <b>Total for Other Revenues</b>                              | <b>\$2,779.80</b>     | <b>\$469.91</b>       | <b>\$385.59</b>       |
| <b>State Aid</b>                                             |                       |                       |                       |

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A - General  
Results of Operations

|                                             | 12/31/2023            | 12/31/2022            | 12/31/2021            |
|---------------------------------------------|-----------------------|-----------------------|-----------------------|
| 3089 - State Aid Other                      | -                     | -                     | \$185,437.13          |
| <b>Total for State Aid</b>                  | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$185,437.13</b>   |
| <b>Total for Revenues</b>                   | <b>\$2,276,416.17</b> | <b>\$1,939,308.91</b> | <b>\$2,249,607.62</b> |
| <b>Other Sources</b>                        |                       |                       |                       |
| <b>Operating Transfers</b>                  |                       |                       |                       |
| 5031 - Interfund Transfers                  | -                     | \$20,189.00           | \$177,659.00          |
| <b>Total for Operating Transfers</b>        | <b>\$0.00</b>         | <b>\$20,189.00</b>    | <b>\$177,659.00</b>   |
| <b>Proceeds of Obligations</b>              |                       |                       |                       |
| 5710 - Serial Bonds                         | -                     | -                     | \$0.00                |
| 5730 - Bond Anticipation Notes              | -                     | -                     | \$0.00                |
| <b>Total for Proceeds of Obligations</b>    | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         |
| <b>Total for Other Sources</b>              | <b>\$0.00</b>         | <b>\$20,189.00</b>    | <b>\$177,659.00</b>   |
| <b>Total for Revenues and Other Sources</b> | <b>\$2,276,416.17</b> | <b>\$1,959,497.91</b> | <b>\$2,427,266.62</b> |

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**A - General  
Results of Operations**

|                                                                                                                       | 12/31/2023          | 12/31/2022            | 12/31/2021          |
|-----------------------------------------------------------------------------------------------------------------------|---------------------|-----------------------|---------------------|
| <b>Expenditures and Other Charges</b>                                                                                 |                     |                       |                     |
| <b>Expenditures</b>                                                                                                   |                     |                       |                     |
| <b>Public Safety</b>                                                                                                  |                     |                       |                     |
| <b>Fire Protection</b>                                                                                                |                     |                       |                     |
| 34101 - Fire Protection - Personal Services                                                                           | \$54,277.34         | \$46,245.37           | \$43,334.00         |
| 34102 - Fire Protection - Equipment and Capital Outlay                                                                | \$164,990.87        | \$383,842.39          | \$265,082.00        |
| 34104 - Fire Protection - Contractual                                                                                 | \$741,625.43        | \$782,998.28          | \$458,289.00        |
| <b>Total for Fire Protection</b>                                                                                      | <b>\$960,893.64</b> | <b>\$1,213,086.04</b> | <b>\$766,705.00</b> |
| <b>Total for Public Safety</b>                                                                                        | <b>\$960,893.64</b> | <b>\$1,213,086.04</b> | <b>\$766,705.00</b> |
| <b>Employee Benefits</b>                                                                                              |                     |                       |                     |
| <b>Employee Benefits</b>                                                                                              |                     |                       |                     |
| 90254 - Local Pension Fund - Contractual                                                                              | -                   | -                     | \$835.60            |
| 90258 - Local Pension Fund - Employee Benefits                                                                        | -                   | -                     | \$23,980.00         |
| 90308 - Social Security - Employee Benefits                                                                           | \$1,447.79          | \$3,437.67            | \$3,250.00          |
| 90408 - Workers' Compensation - Employee Benefits                                                                     | \$71,034.00         | \$66,516.00           | \$77,761.00         |
| 90508 - Unemployment Insurance - Employee Benefits                                                                    | -                   | -                     | \$0.00              |
| 90608 - Hospital, Medical and Dental Insurance - Employee Benefits                                                    | \$578.00            | \$3,463.00            | \$3,050.00          |
| 90898 - Employee Benefits, Other (Specify) - Employee Benefits<br><i>Accident &amp; Health &amp; Cancer Insurance</i> | \$7,639.85          | \$10,050.90           | \$8,442.00          |
| <b>Total for Employee Benefits</b>                                                                                    | <b>\$80,699.64</b>  | <b>\$83,467.57</b>    | <b>\$117,318.60</b> |

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A - General  
Results of Operations

|                                                                 | 12/31/2023            | 12/31/2022            | 12/31/2021            |
|-----------------------------------------------------------------|-----------------------|-----------------------|-----------------------|
| <b>Total for Employee Benefits</b>                              | <b>\$80,699.64</b>    | <b>\$83,467.57</b>    | <b>\$117,318.60</b>   |
| <b>Debt Service</b>                                             |                       |                       |                       |
| 97006 - Term Bonds - Debt Principal                             | \$33,500.00           | -                     | -                     |
| 97007 - Term Bonds - Debt Interest                              | \$3,933.00            | -                     | -                     |
| 97106 - Serial Bonds - Debt Principal                           | \$140,000.00          | \$247,500.00          | \$50,000.00           |
| 97107 - Serial Bonds - Debt Interest                            | \$80,100.00           | \$116,412.93          | \$101,526.61          |
| 97206 - Installment Bonds - Debt Principal                      | \$82,000.00           | -                     | -                     |
| 97207 - Installment Bonds - Debt Interest                       | \$32,257.50           | -                     | -                     |
| 97306 - Bond Anticipation Notes - Debt Principal                | -                     | \$0.00                | \$132,000.00          |
| 97307 - Bond Anticipation Notes - Debt Interest                 | -                     | \$4,100.50            | \$35,909.27           |
| 97856 - Installment Purchase Debt - Debt Principal              | \$40,535.02           | \$38,979.73           | \$37,519.00           |
| 97857 - Installment Purchase Debt - Debt Interest               | \$5,048.22            | \$6,603.51            | \$8,099.12            |
| <b>Total for Debt Service</b>                                   | <b>\$417,373.74</b>   | <b>\$413,596.67</b>   | <b>\$365,054.00</b>   |
| <b>Total for Expenditures</b>                                   | <b>\$1,458,967.02</b> | <b>\$1,710,150.28</b> | <b>\$1,249,077.60</b> |
| <b>Other Uses</b>                                               |                       |                       |                       |
| <b>Interfund Transfers</b>                                      |                       |                       |                       |
| Interfund Transfers                                             |                       |                       |                       |
| 99509 - Transfers to Capital Projects Fund - Interfund Transfer | -                     | \$0.00                | \$0.00                |

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**A - General  
Results of Operations**

|                                       | 12/31/2023     | 12/31/2022     | 12/31/2021     |
|---------------------------------------|----------------|----------------|----------------|
| Total for Interfund Transfers         | \$0.00         | \$0.00         | \$0.00         |
| Total for Interfund Transfers         | \$0.00         | \$0.00         | \$0.00         |
| Total for Other Uses                  | \$0.00         | \$0.00         | \$0.00         |
| Total for Expenditures and Other Uses | \$1,458,967.02 | \$1,710,150.28 | \$1,210,977.80 |

Fire District of North West  
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A - General  
Changes in Fund Balance

|                                                                                             | 12/31/2021     | 12/31/2022     | 12/31/2023     |
|---------------------------------------------------------------------------------------------|----------------|----------------|----------------|
| <b>Analysis of Changes in Fund Balance</b>                                                  |                |                |                |
| 8021 - Fund Balance - Beginning of Year                                                     | \$2,672,285.92 | \$2,706,099.09 | \$2,672,285.92 |
| 8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance | -              | \$0.00         | -              |
| 8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance | -              | \$283,155.20   | -              |
| 8022 - Restated Fund Balance - Beginning of Year                                            | \$2,672,285.92 | \$2,422,943.89 | \$2,672,285.92 |
| Add Revenues and Other Sources                                                              | \$1,527,910.17 | \$2,427,266.52 | \$2,276,416.17 |
| Deduct Expenditures and Other Uses                                                          | \$1,249,077.60 | \$1,710,150.28 | \$1,458,967.02 |
| 8029 - Fund Balance - End of Year                                                           | \$2,706,099.09 | \$2,672,285.92 | \$3,489,735.07 |

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**A - General  
Adopted Budget Summary**

|                                                       | 12/31/2024            | 12/31/2023            | 12/31/2022            |
|-------------------------------------------------------|-----------------------|-----------------------|-----------------------|
| <b>Estimated Revenues and Other Sources</b>           |                       |                       |                       |
| <b>Estimated Revenue</b>                              |                       |                       |                       |
| 1049 - Est Rev - Property Taxes                       | \$2,122,784.00        | \$2,103,777.00        | \$1,914,316.00        |
| 2799 - Est Rev - Other Revenues                       | \$20,950.00           | \$20,950.00           | \$20,950.00           |
| <b>Total for Estimated Revenue</b>                    | <b>\$2,143,734.00</b> | <b>\$2,124,727.00</b> | <b>\$1,935,266.00</b> |
| <b>Total for Estimated Revenues and Other Sources</b> | <b>\$2,143,734.00</b> | <b>\$2,124,727.00</b> | <b>\$1,935,266.00</b> |

Fire District of North West  
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A - General  
Adopted Budget Summary

|                                                   | 12/31/2022     | 12/31/2023     | 12/31/2024     |
|---------------------------------------------------|----------------|----------------|----------------|
| Estimated/Appropriations and Other Uses           |                |                |                |
| Estimated Appropriations                          |                |                |                |
| 3999 - App - Public Safety                        | \$1,466,066.00 | \$1,639,953.00 | \$1,653,253.16 |
| 9199 - App - Employee Benefits                    | \$49,000.00    | \$67,400.00    | \$76,000.00    |
| 9899 - App - Debt Service                         | \$420,200.00   | \$417,374.00   | \$414,480.84   |
| Total for Estimated Appropriations                | \$1,965,266.00 | \$2,124,727.00 | \$2,143,734.00 |
| Total for Estimated/Appropriations and Other Uses | \$1,965,266.00 | \$2,124,727.00 | \$2,143,734.00 |

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**H - Capital Projects  
Balance Sheet**

|                                               | 12/31/2023    | 12/31/2022    | 12/31/2021         |
|-----------------------------------------------|---------------|---------------|--------------------|
| <b>Assets and Deferred Outflows</b>           |               |               |                    |
| <b>Assets</b>                                 |               |               |                    |
| <b>Cash and Cash Equivalents</b>              |               |               |                    |
| 200 - Cash                                    | -             | \$0.44        | \$20,189.44        |
| <b>Total for Cash and Cash Equivalents</b>    | <b>\$0.00</b> | <b>\$0.44</b> | <b>\$20,189.44</b> |
| <b>Total for Assets</b>                       | <b>\$0.00</b> | <b>\$0.44</b> | <b>\$20,189.44</b> |
| <b>Total for Assets and Deferred Outflows</b> | <b>\$0.00</b> | <b>\$0.44</b> | <b>\$20,189.44</b> |

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H - Capital Projects  
Balance Sheet

|                                                                  | 12/31/2023    | 12/31/2022    | 12/31/2021         |
|------------------------------------------------------------------|---------------|---------------|--------------------|
| <b>Liabilities, Deferred Inflows and Fund Balances</b>           |               |               |                    |
| <b>Liabilities</b>                                               |               |               |                    |
| <b>Payables</b>                                                  |               |               |                    |
| 600 - Accounts Payable                                           | -             | -             | \$0.00             |
| <b>Total for Payables</b>                                        | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b>      |
| <b>Notes Payable</b>                                             |               |               |                    |
| 626 - Bond Anticipation Notes Payable                            | -             | -             | \$0.00             |
| <b>Total for Notes Payable</b>                                   | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b>      |
| <b>Total for Liabilities</b>                                     | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b>      |
| <b>Fund Balance</b>                                              |               |               |                    |
| <b>Assigned Fund Balance</b>                                     |               |               |                    |
| 915 - Assigned Unappropriated Fund Balance                       | -             | \$0.44        | \$20,189.44        |
| <b>Total for Assigned Fund Balance</b>                           | <b>\$0.00</b> | <b>\$0.44</b> | <b>\$20,189.44</b> |
| <b>Unassigned Fund Balance</b>                                   |               |               |                    |
| 917 - Unassigned Fund Balance                                    | -             | -             | \$0.00             |
| <b>Total for Unassigned Fund Balance</b>                         | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$0.00</b>      |
| <b>Total for Fund Balance</b>                                    | <b>\$0.00</b> | <b>\$0.44</b> | <b>\$20,189.44</b> |
| <b>Total for Liabilities, Deferred Inflows and Fund Balances</b> |               |               |                    |
| <b>Total for Liabilities, Deferred Inflows and Fund Balances</b> | <b>\$0.00</b> | <b>\$0.44</b> | <b>\$20,189.44</b> |

Fire District of North West  
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**H - Capital Projects  
Results of Operations**

|                                             | 12/31/2023    | 12/31/2022    | 12/31/2021            |
|---------------------------------------------|---------------|---------------|-----------------------|
| <b>Revenues and Other Sources</b>           |               |               |                       |
| <b>Revenues</b>                             |               |               |                       |
| <b>Use of Money and Property</b>            |               |               |                       |
| 2401 - Interest and Earnings                | -             | -             | \$50.00               |
| <b>Total for Use of Money and Property</b>  | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$50.00</b>        |
| <b>Total for Revenues</b>                   | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$50.00</b>        |
| <b>Other Sources</b>                        |               |               |                       |
| <b>Operating Transfers</b>                  |               |               |                       |
| 5031 - Interfund Transfers                  | -             | -             | \$31,000.00           |
| <b>Total for Operating Transfers</b>        | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$31,000.00</b>    |
| <b>Proceeds of Obligations</b>              |               |               |                       |
| 5710 - Serial Bonds                         | -             | -             | \$4,550,000.00        |
| 5731 - BANS Redeemed from Appropriations    | -             | \$0.00        | \$132,000.00          |
| <b>Total for Proceeds of Obligations</b>    | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$4,682,000.00</b> |
| <b>Total for Other Sources</b>              | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$4,713,000.00</b> |
| <b>Total for Revenues and Other Sources</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$4,763,050.00</b> |

Fire District of North West  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

H - Capital Projects  
Results of Operations

|                                                        |  |  |   | 12/31/2023  | 12/31/2022   | 12/31/2021 |
|--------------------------------------------------------|--|--|---|-------------|--------------|------------|
| Expenditures and Other Uses                            |  |  |   |             |              |            |
| Expenditures                                           |  |  |   |             |              |            |
| Public Safety                                          |  |  |   |             |              |            |
| Fire Protection                                        |  |  |   |             |              |            |
| 34102 - Fire Protection - Equipment and Capital Outlay |  |  | - | \$0.00      | \$205,201.56 |            |
| Total for Fire Protection                              |  |  |   | \$0.00      | \$205,201.56 |            |
| Total for Public Safety                                |  |  |   |             |              |            |
|                                                        |  |  |   | \$0.00      | \$205,201.56 |            |
| Debt Service                                           |  |  |   |             |              |            |
| Debt Service                                           |  |  |   |             |              |            |
| 97306 - Bond Anticipation Notes - Debt Principal       |  |  | - | \$0.00      | \$0.00       |            |
| 97307 - Bond Anticipation Notes - Debt Interest        |  |  | - | \$0.00      | \$0.00       |            |
| Total for Debt Service                                 |  |  |   | \$0.00      | \$0.00       | \$0.00     |
| Total for Debt Service                                 |  |  |   |             |              |            |
|                                                        |  |  |   | \$0.00      | \$0.00       | \$0.00     |
| Total for Expenditures                                 |  |  |   |             |              |            |
|                                                        |  |  |   | \$0.00      | \$205,201.56 |            |
| Other Uses                                             |  |  |   |             |              |            |
| Interfund Transfers                                    |  |  |   |             |              |            |
| Interfund Transfers                                    |  |  |   |             |              |            |
| 99019 - Transfers to Other Funds - Interfund Transfer  |  |  | - | \$20,189.00 | \$177,659.00 |            |

Fire District of North West  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**H - Capital Projects  
Results of Operations**

|                                              | 12/31/2023    | 12/31/2022         | 12/31/2021          |
|----------------------------------------------|---------------|--------------------|---------------------|
| <b>Total for Interfund Transfers</b>         | <b>\$0.00</b> | <b>\$20,189.00</b> | <b>\$177,659.00</b> |
| <b>Total for Interfund Transfers</b>         | <b>\$0.00</b> | <b>\$20,189.00</b> | <b>\$177,659.00</b> |
| <b>Total for Other Uses</b>                  | <b>\$0.00</b> | <b>\$20,189.00</b> | <b>\$177,659.00</b> |
| <b>Total for Expenditures and Other Uses</b> | <b>\$0.00</b> | <b>\$20,189.00</b> | <b>\$177,659.00</b> |

Fire District of North West

Annual Financial Report

For the Fiscal Period 01/01/2023 - 12/31/2023

H - Capital Projects  
Changes in Fund Balance

|                                                                                             | 12/31/2021  | 12/31/2022  | 12/31/2023 |
|---------------------------------------------------------------------------------------------|-------------|-------------|------------|
| <b>Analysis of Changes in Fund Balance</b>                                                  |             |             |            |
| 8021 - Fund Balance - Beginning of Year                                                     | \$0.44      | \$20,189.44 | \$0.44     |
| 8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance | -           | -           | -          |
| 8022 - Restated Fund Balance - Beginning of Year                                            | \$0.44      | \$20,189.44 | \$0.44     |
| Add Revenues and Other Sources                                                              | \$0.00      | \$0.00      | \$0.00     |
| Deduct Expenditures and Other Uses                                                          | \$0.00      | \$20,189.00 | \$0.00     |
| 8029 - Fund Balance - End of Year                                                           | \$20,189.44 | \$0.44      | \$0.44     |

(\$4,005,452.00)  
\$304,548.00  
(\$4,310,000.00)  
\$4,713,050.00  
\$382,860.56  
\$20,189.44

Fire District of North West  
Annual Financial Report  
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**V - Debt Service  
Balance Sheet**

|                                        | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|----------------------------------------|------------|------------|------------|
| Assets and Deferred Outflows           |            |            |            |
| Total for Assets and Deferred Outflows | \$0.00     | \$0.00     | \$0.00     |

Fire District of North West  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

V - Debt Service  
Balance Sheet

|                                                           | 12/31/2023 | 12/31/2022 | 12/31/2021 |
|-----------------------------------------------------------|------------|------------|------------|
| Liabilities, Deferred Inflows and Fund Balances           |            |            |            |
| Total for Liabilities, Deferred Inflows and Fund Balances | \$0.00     | \$0.00     | \$0.00     |

Fire District of North West  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**V - Debt Service  
Results of Operations**

|                                             | 12/31/2023    | 12/31/2022    | 12/31/2021            |
|---------------------------------------------|---------------|---------------|-----------------------|
| <b>Revenues and Other Sources</b>           |               |               |                       |
| <b>Other Sources</b>                        |               |               |                       |
| <b>Proceeds of Obligations</b>              |               |               |                       |
| 5792 - Current Refunding Bonds              | -             | -             | \$1,804,000.00        |
| <b>Total for Proceeds of Obligations</b>    | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$1,804,000.00</b> |
| <b>Total for Other Sources</b>              | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$1,804,000.00</b> |
| <b>Total for Revenues and Other Sources</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$1,804,000.00</b> |

Fire District of North West  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

V - Debt Service  
Results of Operations

|                                                       | 12/31/2023 | 12/31/2022 | 12/31/2021     |
|-------------------------------------------------------|------------|------------|----------------|
| Expenditures and Other Uses                           |            |            |                |
| Expenditures                                          |            |            |                |
| Debt Service                                          |            |            |                |
| Debt Service                                          |            |            |                |
| Debt Service                                          |            |            |                |
| 97106 - Serial Bonds - Debt Principal                 |            |            |                |
| Total for Debt Service                                | \$0.00     | \$0.00     | \$1,773,000.00 |
| Total for Debt Service                                | \$0.00     | \$0.00     | \$1,773,000.00 |
| Total for Debt Service                                | \$0.00     | \$0.00     | \$1,773,000.00 |
| Total for Expenditures                                | \$0.00     | \$0.00     | \$1,773,000.00 |
| Other Uses                                            |            |            |                |
| Interfund Transfers                                   |            |            |                |
| Interfund Transfers                                   |            |            |                |
| Interfund Transfers                                   |            |            |                |
| 99019 - Transfers to Other Funds - Interfund Transfer |            |            |                |
| Total for Interfund Transfers                         | \$0.00     | \$0.00     | \$31,000.00    |
| Total for Interfund Transfers                         | \$0.00     | \$0.00     | \$31,000.00    |
| Total for Interfund Transfers                         | \$0.00     | \$0.00     | \$31,000.00    |
| Total for Expenditures and Other Uses                 | \$0.00     | \$0.00     | \$1,804,000.00 |

Fire District of North West  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**V - Debt Service**  
**Changes in Fund Balance**

|                                                  | 12/31/2023 | 12/31/2022 | 12/31/2021     |
|--------------------------------------------------|------------|------------|----------------|
| <b>Analysis of Changes in Fund Balance</b>       |            |            |                |
| 8021 - Fund Balance - Beginning of Year          | \$0.00     | \$0.00     | \$0.00         |
| 8022 - Restated Fund Balance - Beginning of Year | \$0.00     | \$0.00     | \$0.00         |
| Add Revenues and Other Sources                   | \$0.00     | \$0.00     | \$1,804,000.00 |
| Deduct Expenditures and Other Uses               | \$0.00     | \$0.00     | \$1,804,000.00 |
| 8029 - Fund Balance - End of Year                | \$0.00     | \$0.00     | \$0.00         |

Fire District of North West  
 Annual Financial Report  
 For the Fiscal Period 01/01/2023 - 12/31/2023  
 V - Debt Service  
 Adopted Budget Summary

| 12/31/2022 | 12/31/2023 | 12/31/2024 | Estimate: Revenues and Other Sources | Model for Estimated Revenues and Other Sources |
|------------|------------|------------|--------------------------------------|------------------------------------------------|
|            |            |            | \$0.00                               | \$0.00                                         |
|            |            |            | \$0.00                               | \$0.00                                         |

Fire District of North West  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**V - Debt Service**  
**Adopted Budget Summary**

|                                                   | 12/31/2024 | 12/31/2023 | 12/31/2022 |
|---------------------------------------------------|------------|------------|------------|
| Estimated Appropriations and Other Uses           |            |            |            |
| Total for Estimated Appropriations and Other Uses | 50.00      | 50.00      | 50.00      |

Fire District of North West  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

K - Schedule of Non-Current Government Assets  
Schedule of Non-Current Government Assets

|                                          | 12/31/2023      | 12/31/2022 | 12/31/2021 |
|------------------------------------------|-----------------|------------|------------|
| Non-Current Assets                       |                 |            |            |
| Non-Depreciable Capital Assets           |                 |            |            |
| 101 - Land                               | \$512,045.00    | -          | \$0.00     |
| Total for Non-Depreciable Capital Assets | \$512,045.00    |            | \$0.00     |
| Depreciable Capital Assets               |                 |            |            |
| 102 - Buildings                          | \$4,520,437.28  | -          | \$0.00     |
| 107 - Other Capital Assets               | \$5,094,178.00  | -          | -          |
| Total for Depreciable Capital Assets     | \$9,614,615.28  |            | \$0.00     |
| Total for Non-Current Assets             | \$10,126,660.28 |            | \$0.00     |

Fire District of North West  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**W - Schedule of Non-Current Government Liabilities**  
**Schedule of Non-Current Government Liabilities**

|                                          | 12/31/2023            | 12/31/2022            | 12/31/2021            |
|------------------------------------------|-----------------------|-----------------------|-----------------------|
| <b>Long-Term Obligations</b>             |                       |                       |                       |
| <b>Debt Obligations</b>                  |                       |                       |                       |
| 628 - Bonds Payable                      | \$5,851,000.00        | \$6,106,500.00        | \$6,354,000.00        |
| 685 - Installment Purchase Contract Debt | \$85,986.64           | \$126,521.28          | \$165,501.01          |
| <b>Total for Debt Obligations</b>        | <b>\$5,936,986.64</b> | <b>\$6,233,021.28</b> | <b>\$6,519,501.01</b> |
| <b>Total for Long-Term Obligations</b>   | <b>\$5,936,986.64</b> | <b>\$6,233,021.28</b> | <b>\$6,519,501.01</b> |

Fire District of North West  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**Supplemental Schedules**

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness
- Bond Repayment
- Bank Reconciliation
- Employee and Retiree Benefits
- Fire District Questionnaire

Fire District of North West  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

**Statement of Indebtedness  
Debt Summary**

| Debt Type                     | Beginning Balance | Debt Issued | Principal Paid | Paid From debt Proceeds | Accreted Interest | Prior Year Adjustment | Ending Balance |
|-------------------------------|-------------------|-------------|----------------|-------------------------|-------------------|-----------------------|----------------|
| Bond                          | \$0.00            | \$0.00      | \$255,500.00   | \$0.00                  | \$0.00            | \$6,106,500.00        | \$5,851,000.00 |
| Installment Purchase Contract | \$0.00            | \$0.00      | \$40,535.02    | \$0.00                  | \$0.00            | \$126,521.66          | \$85,986.64    |
| <b>Total</b>                  | \$0.00            | \$0.00      | \$296,035.02   | \$0.00                  | \$0.00            | \$6,233,021.66        | \$5,936,986.64 |

Fire District of North West  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

Statement of Indebtedness  
Debt Records

| Debt Type/ Purpose                                                            | Lender Name                   | Issue Date | Maturity Date | Beginning Balance | Debt Issued | Principal Paid | Paid From Debt Proceeds | Prior Year Adjustment | Accreted Interest | Ending Balance |
|-------------------------------------------------------------------------------|-------------------------------|------------|---------------|-------------------|-------------|----------------|-------------------------|-----------------------|-------------------|----------------|
| Bond Pumper                                                                   | Greene County Commercial Bank | 8/13/21    | 8/13/31       | \$0.00            | \$0.00      | \$33,500.00    | \$0.00                  | \$316,500.00          | \$0.00            | \$283,000.00   |
| <b>&lt;style isBold=true&gt;Bond&lt;/style&gt;</b><br>Station 1 & 2 Refinance | Greene County Commercial Bank | 8/13/21    | 12/21/40      | \$0.00            | \$0.00      | \$82,000.00    | \$0.00                  | \$1,725,000.00        | \$0.00            | \$1,643,000.00 |
| Bond Station 3                                                                | Chase Bank                    | 4/1/21     | 4/1/45        | \$0.00            | \$0.00      | \$140,000.00   | \$0.00                  | \$4,065,000.00        | \$0.00            | \$3,925,000.00 |
| Installment Purchase Contract<br>Fire Truck E41                               | KS State Bank                 | 5/26/15    | 5/26/25       | \$0.00            | \$0.00      | \$40,535.02    | \$0.00                  | \$126,521.66          | \$0.00            | \$85,986.64    |

Fire District of North West  
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**Bond Repayment**

| <b>Fiscal Year Ending</b> | <b>Bond Principal Due</b> | <b>Bond Interest Due</b> | <b>Total Due</b> | <b>Remaining Principal Balance</b> |
|---------------------------|---------------------------|--------------------------|------------------|------------------------------------|
| 2024                      | \$257,000.00              | \$111,879.60             | \$368,879.60     | \$5,594,000.00                     |
| 2025                      | \$263,500.00              | \$107,367.73             | \$370,867.73     | \$5,330,500.00                     |
| 2026                      | \$266,500.00              | \$102,715.83             | \$369,215.83     | \$5,064,000.00                     |
| 2027                      | \$273,000.00              | \$97,832.80              | \$370,832.80     | \$4,791,000.00                     |
| 2028                      | \$280,500.00              | \$92,699.70              | \$373,199.70     | \$4,510,500.00                     |
| 2029                      | \$282,000.00              | \$87,437.45              | \$369,437.45     | \$4,228,500.00                     |
| 2030                      | \$289,500.00              | \$82,063.75              | \$371,563.75     | \$3,939,000.00                     |
| 2031                      | \$292,000.00              | \$76,558.90              | \$368,558.90     | \$3,647,000.00                     |
| 2032                      | \$261,000.00              | \$70,903.40              | \$331,903.40     | \$3,386,000.00                     |
| 2033                      | \$268,000.00              | \$65,758.20              | \$333,758.20     | \$3,118,000.00                     |
| 2034                      | \$274,000.00              | \$60,475.60              | \$334,475.60     | \$2,844,000.00                     |
| 2035                      | \$282,000.00              | \$32,611.80              | \$314,611.80     | \$2,562,000.00                     |
| 2036                      | \$284,000.00              | \$29,354.40              | \$313,354.40     | \$2,278,000.00                     |

Fire District of North West  
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| Fiscal Year Ending | Bond Principal Due    | Bond Interest Due     | Total Due             | Remaining Principal Balance |
|--------------------|-----------------------|-----------------------|-----------------------|-----------------------------|
| 2037               | \$290,000.00          | \$43,972.10           | \$333,972.10          | \$1,988,000.00              |
| 2038               | \$298,000.00          | \$38,258.60           | \$336,258.60          | \$1,690,000.00              |
| 2039               | \$304,000.00          | \$32,389.00           | \$336,389.00          | \$1,386,000.00              |
| 2040               | \$311,000.00          | \$26,400.70           | \$337,400.70          | \$1,075,000.00              |
| 2041               | \$205,000.00          | \$20,275.00           | \$225,275.00          | \$870,000.00                |
| 2042               | \$210,000.00          | \$16,125.00           | \$226,125.00          | \$660,000.00                |
| 2043               | \$215,000.00          | \$11,740.63           | \$226,740.63          | \$445,000.00                |
| 2044               | \$220,000.00          | \$7,118.75            | \$227,118.75          | \$225,000.00                |
| 2045               | \$225,000.00          | \$2,390.63            | \$227,390.63          | \$0.00                      |
| <b>Total</b>       | <b>\$5,851,000.00</b> | <b>\$1,216,329.57</b> | <b>\$7,067,329.57</b> |                             |

\$5,851,000.00 Total Bond Ending Balance for Statement of Indebtedness.

Fire District of North West  
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**Bank Reconciliation**

**Accounts**

| Account No.                       | Account Type | Associated Fund(s) | Bank Balance          | Deposits In Transit | Outstanding Checks | Adjustments   | Total                 |
|-----------------------------------|--------------|--------------------|-----------------------|---------------------|--------------------|---------------|-----------------------|
| 9397                              | Savings      | A                  | \$66,182.06           | \$0.00              | \$0.00             | \$0.00        | \$66,182.06           |
| 1815                              | Checking     | A                  | \$548,426.22          | \$0.00              | \$0.00             | \$0.00        | \$548,426.22          |
| 8758                              | Savings      | A                  | \$3,318.81            | \$0.00              | \$0.00             | \$0.00        | \$3,318.81            |
| 9389                              | Savings      | A                  | \$472,467.67          | \$0.00              | \$0.00             | \$0.00        | \$472,467.67          |
| 5956                              | Savings      | A                  | \$986,702.53          | \$0.00              | \$0.00             | \$0.00        | \$986,702.53          |
| 9404                              | Savings      | A                  | \$275,087.87          | \$0.00              | \$0.00             | \$0.00        | \$275,087.87          |
| <b>Total</b>                      |              |                    | <b>\$2,352,185.16</b> | <b>\$0.00</b>       | <b>\$0.00</b>      | <b>\$0.00</b> | <b>\$2,352,185.16</b> |
| <b>Total Cash From Financials</b> |              |                    |                       |                     |                    |               | <b>\$2,352,185.13</b> |

Fire District of North West  
Annual Financial Report  
For the Fiscal Period 01/01/2023 - 12/31/2023

Bank Reconciliation

Collateralization of Cash

|                                                                                                                                     |                |
|-------------------------------------------------------------------------------------------------------------------------------------|----------------|
| Total Bank Balance                                                                                                                  | \$2,352,185.16 |
| FDIC Insurance                                                                                                                      | \$250,000.00   |
| Collateralized with Securities held in possession of the municipality or its agent or otherwise secured                             | \$2,102,185.16 |
| Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured | \$2,352,185.16 |

Investments and Collateralization of Investments

|                                                                                                         |        |
|---------------------------------------------------------------------------------------------------------|--------|
| Investments From Financials                                                                             |        |
| Market Value as of Fiscal Year End Date                                                                 | \$0.00 |
| Collateralized with Securities held in possession of the municipality or its agent or otherwise secured | \$0.00 |

Fire District of North West  
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**Employee and Retiree Benefits**

**Total Number**

| Full Time Employees | Part Time Employees | Volunteers with Paid Benefits | Retirees with Paid Benefits |
|---------------------|---------------------|-------------------------------|-----------------------------|
|                     | 3                   | 81                            |                             |

**Number Receiving Benefits**

| Benefit                                                | Amount             | Full Time | Part Time | Volunteer | Retiree |
|--------------------------------------------------------|--------------------|-----------|-----------|-----------|---------|
| State Retirement System                                |                    |           |           |           |         |
| Police Retirement                                      |                    |           |           |           |         |
| Fire Retirement                                        |                    |           |           |           |         |
| Local Pension Fund                                     |                    |           |           |           |         |
| Social Security                                        | \$1,447.79         |           | 3         |           |         |
| Worker's Compensation                                  | \$71,034.00        |           | 3         | 81        |         |
| Life Insurance                                         |                    |           |           |           |         |
| Unemployment Insurance                                 |                    |           |           |           |         |
| Disability Insurance                                   |                    |           |           |           |         |
| Hospital, Medical and Dental Insurance                 | \$578.00           |           | 3         |           |         |
| Union Welfare Benefits                                 |                    |           |           |           |         |
| Supplemental Benefit Payments to Disabled Firefighters |                    |           |           |           |         |
| Employee Benefits, Other                               | \$7,639.85         |           | 3         | 81        |         |
| <b>Total Employee Benefits Paid</b>                    | <b>\$80,699.64</b> |           |           |           |         |

Fire District of North West

Annual Financial Report

For the Fiscal Period 01/01/2023 - 12/31/2023

Fire District Questionnaire

Questions

|                                                                                                          |                |
|----------------------------------------------------------------------------------------------------------|----------------|
| 1. Has your Fire District adopted a written procurement policy and is it complied with?                  | Yes            |
| 2. Does your Fire District have a written travel policy and is it complied with?                         | Yes            |
| 3. Does your Fire District perform monthly bank reconciliations?                                         | Yes            |
| 4. Has your Fire District adopted an investment policy as required by General Municipal Law, Section 39? | Yes            |
| 5. Has your Fire District contracted to have an independent audit of its financial statements?           | Yes            |
| 6. What is your Fire District's statutory spending limitation* for the next fiscal year?                 | \$1,105,617.00 |
| 7. What is your Fire District's statutory spending limitation margin for the next fiscal year?           | \$1,105,617.00 |
| 8. Does your Fire District have a Length of Service Award Program (LOSAP) for volunteer firefighters?    | Yes            |