PLAINVILLE FIRE DISTRICT

FOR THE YEAR ENDED
DECEMBER 31, 2025 and 2024

PLAINVILLE FIRE DISTRICT
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BENN & COMPANY CPAs, PLLC

INDEPENDENT AUDITOR'S REPORT

To The Plainville Fire District Board of Commissioners
Plainville, NY

Report on the Financial Statements

We have audited the accompanying financial statements of the Plainville Fire District as of and for the year ended December 31, 2025 and 2024, and the related notes to the financial statements, which collectively comprise of the Fire District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed or permitted by the office of the New York State Comptrollers and the regulatory basis of accounting. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and in accordance with 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 from material misstatement.

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

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

Opinion

As described more fully in Note 1, the District prepares its financial statements using accounting practices prescribed or permitted by the State of New York Article 3, Section 30 of the General Municipal Law, which practices differ from accounting principles generally accepted in the United States of America. The effect on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Plainville Fire District as of December 31, 2025 and 2024 or changes in financial position or cash flows thereof for the year then ended.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the District, as of December 31, 2025 and 2024, and the revenues it received and expenditures it paid for the year then ended in conformity with the basis of accounting described in Note 1.

Report on Other Legal and Regulatory Requirements

In accordance with Government Auditing Standards, we have also issued our report dated August 31, 2026 on our consideration of Plainville Fire District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant 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 reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Restriction on Use

This report is intended solely for the information and use of management, The Plainville Fire District Board of Commissioners, and the State of New York and is not intended to be and should not be used by anyone other than these specified parties.

Benn & Company CPAs PLLC

August 31, 2026

Plainville Fire District
Annual Financial Report
For the Fiscal Year Ended 2025 and 2024

(A) GENERAL

Balance Sheet

Code Description	2024	EdpCode	2025
Assets			
Cash and Cash Equivalents			
Cash	186,406	A200	61,991
Total for Cash and Cash Equivalents	**186,406**		**61,991**
Restricted Cash and Cash Equivalents			
Cash Special Reserves	462,405	A230	-
Total for Restricted Cash and Cash Equivalents	**462,405**		**-**
Ivestments			
Investments in Securities	**-**	A450	102,275
Total for Investments	**-**		**102,275**
Restricted Investments			
Investments in Securities Special Reserves	**-**	A452	627,414
Service Award Program Assets	147,374	A461	144,121
Total for Restricted Investments	**147,374**		**771,535**
Other Assets			
Prepaid Expenses	**-**	A480	1,759
Total for Other Assets			**1,759**
TOTAL for Assets	**796,185**		**937,560**
Total for Assets and Deferred Outflows	**796,185**		**937,560**

Plainville Fire District
Annual Financial Report
For the Fiscal Year Ended 2025 and 2024

(A) GENERAL

Balance Sheet

Code Description	2024	EdpCode	2025
Liabilities			
Payables			
Accounts Payable	270	A600	5,563
Total for Payables	**270**		**5,563**
Total for Liabilities	**270**		**5,563**
Nonspendable Fund Balance			
Not in Spendable Form	-	A806	1,759
Total for Nonspendable Fund Balance			**1,759**
Fund Balance			
Restricted Fund Balance			
Capital Reserve	462,405	A878	627,414
Restricted for Service Award Program	147,374	A895	144,121
Total for Restricted Fund Balance	**609,779**		**771,535**
Unassigned Fund Balance			
Unassigned Fund Balance	186,136	A917	158,703
Total for Unassigned Fund Balance	**186,136**		**158,703**
Total for Fund Balance	**795,915**		**931,997**
Total for Liabilities, Deferred inflows and Fund Balances	**796,185**		**937,560**

Plainville Fire District
Annual Financial Report
For the Fiscal Year Ended 2025 and 2024

(A) GENERAL

Results of Operation

Code Description	2024	EdpCode	2025
Revenues			
Property Taxes			
Real Property Taxes	460,810	A1001	478,346
Total for Real Property Taxes	**460,810**		**478,346**
Use of Money and Property			
Interest and Earnings	25,920	A2401	31,967
Total for Use of Money And Property	**25,920**		**31,967**
Sales of Property and Compensation for Loss			
Sales of real Equipment	-	A2665	1,000
Insurance recoveries	-	A2680	9,814
Total for Sale of Property And Compensation For Loss	**-**		**10,814**
Total for Revenues	**486,730**		**521,127**
Total for Revenues and Other Sources	**486,730**		**521,127**

Plainville Fire District
Annual Financial Report
For the Fiscal Year Ended 2025 and 2024

(A) GENERAL

Results of Operation

Code Description	2024	EdpCode	2025
Expenditures			
Public Safety			
Fire, Pers Serv	20,564	A34101	17,084
Fire, Equip & Cap Outlay	13,398	A34102	103,861
Fire, Contr Expend	137,896	A34104	151,339
Total for Fire Protetion	**171,858**		**272,284**
Total for Public Safety	**171,858**		**272,284**
Employee Benefits			
Local Pension fund - Contractual	300	A90254	500
Local Pension Fund - Employee Benefits	1,200	A90258	7,575
Social Security - Employee Benefits	1,442	A90308	1,164
Worker's Compensation - Employee Benefits	18,722	A90408	22,161
Life Insurance - Employee Benefits	5,402	A90458	10,277
Unemployment Insurance - Employee Benefits	65	A90508	35
Supplemental Benefit Payments to Disabled Firefighters - Employee Benefits	8,041	A90858	4,910
Total for Employee Benefits	**35,172**		**46,622**
Debt Service			
Installment Purchase Debt - Debt Principal	44,430	A97856	63,174
Installment Purchase Debt - Debt Interest	5,570	A97857	2,965
Total for Debt Service	**50,000**		**66,139**
Total for Expenditures	**257,030**		**385,045**
Total for Expenditures And Other Uses	**257,030**		**385,045**

Plainville Fire District
Annual Financial Report
For the Fiscal Year Ended 2025 and 2024

(A) GENERAL

Analysis of Changes in Fund Balance			
Code Description	2024	EdpCode	2025
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	**566,215**	A8021	**795,915**
Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance		A8012	
Restated Fund Balance - Beg of Year	**566,215**	A8022	**795,915**
ADD - REVENUE AND OTHER SOURCES	486,730		521,127
DEDUCT - EXPENDITURES AND OTHER USES	257,030		385,045
Fund Balances - End of Year	**795,915**	A8029	**931,997**

Plainville Fire District
Annual Financial Report
For the Fiscal Year Ended 2025 and 2024

(A) GENERAL

Estimated Revenues and Other Sources

Code Description	2024	EdpCode	2025
Estimated Revenue			
Est. Rev - Property Taxes	478,346	A1049	492,546
Total for Estimated Revenue	**478,346**		**492,546**
Total for Estimated Revenue and Other Sources	**478,346**		**492,546**

Plainville Fire District

Annual Financial Report

For the Fiscal Year Ended 2025 and 2024

(A) GENERAL

Estimated Appropriations and Other Uses			
Code Description	2024	EdpCode	2025
Estimated Appropriations			
App - Public Safety	189,970	A3999	200,106
App - Employee Benefits	80,840	A9199	83,240
App- Debt Service	50,000	A9899	50,000
Total for Estimated Appropriations	**320,810**	A8022	**333,346**
Estimated Other Uses			
Other Budgetary Purposes	**-**	A962	145,000
App - Interfund transfers	**140,000**	A9999	-
Total for Estimated Other Uses	140,000		**145,000**
Total for Estimated Appropriations and Other Uses	**460,810**		**478,346**

Plainville Fire District
Annual Financial Report
For the Fiscal Year Ended 2025 and 2024

K- Schedule of Non-Current Government Assets

Schedule of Non-Current Government Assets

Code Description	2024	EdpCode	2025
Non-Current Assets			
Non-Depreciable Capital Assets			
Land	51,691	K101	51,691
Total for Non-Depreciable Capital Assets	51,691		51,691
Depricable Capital Assets			
Buildings	533,212	K102	533,212
Machinery And Equipment	1,908,072	K104	1,994,241
Total for Depriciable Capital Assets	**2,441,284**		**2,527,453**
Total for Non-Current Assets	**2,492,975**		**2,579,144**

Plainville Fire District
Annual Financial Report
For the Fiscal Year Ended 2025 and 2024

(W) Schedule of Non-Current Government Liabilities

Schedule of Non-Current Government Liabilities

Code Description	2024	EdpCode	2025
Long-Term Obligations			
Debt Obligations			
Installment Purchase Contract Debt	63,174	W685	-
Total For Debt Obligations	**63,174**		**-**
Total for Long-Term Obligations	**63,174**		**-**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity
The Plainville Fire District (the "Fire District" or "District") is a taxing jurisdiction within the Town of Lysander, New York, established in 1923, that provides firefighting equipment and volunteer support services to the Town. The majority of the District's revenue is derived from taxing District residents and fire contracts. Volunteer fire fighters are organized as a separate entity called the Plainville Volunteer Fire Department.

Basis of Presentation
The Fire District's financial statements are prepared on the modified regulatory basis of accounting as prescribed by the Office of the State Comptroller. The financial transactions of the Fire District are reported in individual funds in the Annual Update Document submitted to the Office of the State Comptroller. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures.

Government Funds
The focus of the governmental funds' measurement is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. In general, fund balance represents the accumulated expendable resources, which may be used to finance future operations of the Fire District.

General Fund
The General Fund is the principal fund of the Fire District and is used to account for the operations of the Fire District. General revenues and expenditures are accounted for in this fund. In addition, amounts that are legally reserved for specific use are also accounted for in the general fund. These include the amounts reserved for purchase of apparatus and building improvements. Amounts spent from these reserves are subject to a permissive referendum.

General Fixed Assets
Purchases of fixed assets are considered use of governmental funds and are therefore included as expenditures of the fund. The General Fixed Asset Fund is used to account for capital assets aside from the operating funds.

Trust and Agency Fund(s)
These funds are established to account for moneys received by the Fire District which must be held for purposes other than operation of the Fire District or which must be paid to other governments or persons. Any funds held on behalf of other governments (i.e. payroll taxes) would be accounted for in this fund.

General Long-Term Debt
Payments of principal and interest of long-term debt are considered expenditures of the current period. The General Long-Term Debt Fund is used to account for the un-matured long-term debt which is not recorded as a liability in another fund.

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

Modified Accrual
The fund financial statements are presented on a modified accrual basis of accounting. Under this basis, revenues are recorded when susceptible to accrual: i.e. both measurable and available to finance expenditures of the current fiscal year. "Measurable" refers to the ability of quantify in monetary terms the amount of revenue. "Available" means collectible within the current period or shortly after (within 60 days) the fiscal year end to pay liabilities of the current year. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Equity Classifications

In the District's financial statements there are five classifications of fund balances the Board of Fire Commissioners have the highest level of decision-making authority over these fund balances. These classifications are:

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

Restricted fund balance - includes amounts with constraints placed on the use of resources either externally imposed by creditors, grantors, contributors or laws of regulations of other governments; or imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance – includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority.

Assigned fund balance – Includes amounts that are constrained by the District's intent to be used for specific purposes, but are not restricted.

Unassigned fund balance – Includes all other General Fund assets that do not meet the definition of the above classifications and are deemed to be available for general use by the District.

Order of Use of Fund Balance:

The District's policy is to apply expenditures against restricted fund balance, committed fund balances, assigned fund balance and unassigned fund balances at the end of the fiscal year. Restricted fund balances are determined first and then assigned fund balances for specific purposes are determined. The remaining amounts are reported as unassigned.

Revenue

The Fire District collects taxes from residents in the District based upon a budget that is subject to public hearing and becomes part of the Town Real Estate tax bills.

Cash and Investments

All cash and investments of the District are in accordance with the investment standards required by the State Comptroller's Office. The Fire District maintains various cash accounts for its operations.

All public investments in excess of FDIC coverage are required by law to be secured against possible loss due to bank failure or other condition resulting in an inability to access public funds. As of December 31, 2025 and 2024 the Plainville Fire District had $250,000 in funds covered by FDIC insurance and collateralized deposits in the amount of $744,283 and $402,972, respectively.

Capital Assets

The District maintains a subsidiary ledger of fixed assets as a means to account for capital purchases. Such fixed assets have estimated useful lives of 10, 15, or 40 years. All entries made to the general fixed asset fund ledger are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Fire District maintains a threshold level of $5,000 or more for capitalized capital assets. Additional, improvement and other capital outlays that significantly extend the useful life of an asset are capitalized.

All amounts expended are recorded as decreases in fund balance in the appropriate fund. Depreciation is not recorded in the general fixed asset fund ledger.

Insurance

The Plainville Fire District is exposed to various risks of loss relating to torts; theft of, damage to, and destruction of assets; errors and omissions, injuries to employees, and natural disasters. The Fire District purchases commercial insurance for all risks of loss.

NOTE 2. CONCENTRATIONS OF REVENUE

Revenue is generated by Fire District's taxing authority and constitutes substantially all of total revenue with the exception of any interest income or other miscellaneous income.

NOTE 3. ESTIMATES

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 4. LENGTH OF SERVICE AWARDS PROGRAM - LOSAP

Plainville Fire District financial statements are for the year ended December 31, 2025 and 2024. The information contained in this note is based on information for the inaugural year for the Length of Service Awards Program.

The Plainville Fire District established a defined contribution LOSAP plan for the active volunteer firefighters of the Plainville Fire Department. The program took effect of in 2016 and was established pursuant to Article 11-A of the General Municipal Law. The program provides municipally funded pension-like benefits to facilitate the recruitment and retention of active volunteer firefighters. The Plainville Fire District is the sponsor of this program.

Program Description

Participation, vesting, and service credit

Active volunteer firefighters who have reached the age of 18 and/or who have completed 1 year of firefighting service are eligible to participate in the program. Participants acquire a non-forfeitable right to a service award after being credited with 5 years of firefighting service or upon attaining the program's entitlement age. The program's entitlement age is age 60. In general, an active volunteer firefighter is credited with a year of firefighting service for each calendar year after the establishment of the program in which he or she accumulates fifty points. Points are granted for the performance of certain activities in accordance with the system established by the sponsor on the basis of a statutory list of activities and point values. A participant may also receive credit for 5 years of firefighting service rendered prior to the establishment of the program.

Benefits

A participant's benefit under the program is the amount resulting from the contributions made by the sponsor on behalf of the participant, plus interest and/or other earnings resulting from the investment of the contributions, less necessary administrative costs, forfeitures and losses resulting from the investment of contributions. Contributions in the amount of $1,200 are made on behalf of each participant who is credited with a year of firefighting service, with the exception of the disability or death. Benefits are payable when a participant reaches entitlement age. The program provides statutorily mandatory disability and death benefits.

Fiduciary Investment and Control

Service credit is determined by the governing board of the sponsor, based on information certified to the governing board by each fire company having members who participate in the program. Each fire company must maintain all required records on forms prescribed by the governing board. The governing board of the sponsor has retained and designated VFIS to assist in the administration of the program. The designated program administrator's functions include services of an actuary, census, statement of values, and an annual accounting. Disbursements for the payment of benefits or administrative expenses must be approved by the Board of Fire Commissioners. Program assets are required to be held in trust by LOSAP legislation for the exclusive purpose of

NOTE 4. LENGTH OF SERVICE AWARDS PROGRAM – LOSAP (CONT'D)

providing benefits to participants and their beneficiaries and for the purpose of defraying the reasonable expenses of the operation and administration of the program.

The trust agreement is dated March 1, 2015. Authority to invest program assets is vested in the Board of Fire Commissioners. Subject to restrictions in the program document, program assets are invested in accordance with a statutory "prudent person" rule.

Program Financial Condition (As of December 31, 2025)

2-5 Year Guaranteed Investment Accounts 100%	$ 144,121
Less: Liabilities	(-)
Total Net Assets Available for Benefits	$ 144,121
Prior Service Costs	
Prior service costs	$ - .
Receipts and Disbursements	
Plan Net Assets, beginning of year (12/31/24)	$ 147,374
Changes during the year:	
+ Plan contributions	-
+ Investment income earned	
+/- Changes in fair market value of investments	4,322
- Expenses	-
-Plan benefit withdrawals	(7,575)
Plan Net Assets, end of year (12/31/25)	$ 144,121
Contributions	
Amount of sponsor's required contribution:	$ 14,400
Amount of sponsor's actual contributions:	$ - *
Administration Fees	
Fees paid to designated program administrator:	$ 0
Fees paid to trustee:	0
Fees paid for investment management (if separate from fees paid to trustee):	0
Fee paid to actuary (if any):	0
Other administrative fees:	0

* The District LOSAP plan had $15,159 of forfeitures resulting in no contribution needed for 2025.*

NOTE 4. LENGTH OF SERVICE AWARDS PROGRAM – LOSAP (CONT'D)

Program Financial Condition (As of December 31, 2024)

2-5 Year Guaranteed Investment Accounts 100%	$ 147,374
Less: Liabilities	(-)
Total Net Assets Available for Benefits	$ 147,374
Prior Service Costs	
Prior service costs	$ - .
Receipts and Disbursements	
Plan Net Assets, beginning of year (12/31/23)	$ 129,928
Changes during the year:	
+ Plan contributions	14,400
+ Investment income earned	
+/- Changes in fair market value of investments	4,246
- Expenses	-
-Plan benefit withdrawals	(1,200)
Plan Net Assets, end of year (12/31/24)	$ 147,374
Contributions	
Amount of sponsor's required contribution:	$ 14,400
Amount of sponsor's actual contributions:	$ 14,400
Administration Fees	
Fees paid to designated program administrator:	$ 0
Fees paid to trustee:	0
Fees paid for investment management (if separate from fees paid to trustee):	0
Fee paid to actuary (if any):	0
Other administrative fees:	0

NOTE 5. LONG TERM DEBT

The following is a summary of changes in long-term liabilities:

Bond Payable at beginning of year	63,174
Payments	(63,174)
Payable at end of end of fiscal year	$ -

NOTE 5. LONG TERM DEBT (CONT'D)

Loan Description	Balance at 12/31/25
Bond Note payable for a new set of Airpacks. The bond's Face value is $150,000 and was issues on 4/22/2022 with an interest Rate of 6.85% annually. Maturity on this bond will be on **4/22/25**.	$ -

NOTE 5. SUBSEQUENT EVENTS

The District has evaluated subsequent events through August 31, 2026 which is the date the financial statements were available to be issued. The District repaved their parking lot at Station 1 for $40,000, purchased turnout gear for $17,000. The District is also preparing a referendum to pursue a new station which would result in a bond. The decision on this building is expected to be determined at a public hearing at the end of 2026

BENN & COMPANY CPAs, PLLC

REPORT ON INTERNAL CONTROLS OVER FINANCIAL REPORTING AND ON COMPLIANCE *AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN* ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Plainville Fire District Board of Commissioners
Plainville, NY

We have audited the financial statements of the Plainville Fire District, as of and for the year ended December 31, 2025 and 2024, and have issued our report thereon dated August 31, 2026. 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.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Plainville Fire District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Plainville Fire District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Plainville Fire District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management of employees; in the normal course of performing their assigned functions, to prevent, ore detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, these were:

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Plainville Fire District'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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

We noted certain matters that were reported to management of the Plainville Fire District in a separate letter dated August 31, 2026.

BENN & COMPANY CPAs, PLLC

This report is intended solely for the information and use of management, The Plainville Fire District Board of Commissioners, and the state of New York and is not intended to be and should not be used by anyone other than these specified parties.



August 31, 2026

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