

**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
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$551,745.03	\$457,051.98	\$277,773.82
Total for Cash and Cash Equivalents	\$551,745.03	\$457,051.98	\$277,773.82
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$1,800,440.10	\$1,194,647.13	\$1,050,893.00
Total for Restricted Cash and Cash Equivalents	\$1,800,440.10	\$1,194,647.13	\$1,050,893.00
Restricted Investments			
461 - Service Award Program Assets	\$1,137,549.94	\$1,020,586.81	\$1,078,251.27
Total for Restricted Investments	\$1,137,549.94	\$1,020,586.81	\$1,078,251.27
Net Other Receivables			
380 - Accounts Receivable	-	-	\$0.00
Total for Net Other Receivables	\$0.00	\$0.00	\$0.00
Other Assets			
480 - Prepaid Expenses	-	-	\$336,038.00
Total for Other Assets	\$0.00	\$0.00	\$336,038.00
Total for Assets	\$8,489,735.07	\$2,672,285.92	\$2,742,956.09

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**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Total of Assets and Deferred Outflows	\$3,439,735.07	\$2,672,285.92	\$2,742,956.09

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**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	-	-	\$7,794.00
601 - Accrued Liabilities	-	-	\$4,288.00
Total for Payables	\$0.00	\$0.00	\$12,082.00
Other Liabilities			
688 - Other Liabilities	-	-	\$0.00
713 - Service Award Program Payable	-	-	\$24,775.00
Total for Other Liabilities	\$0.00	\$0.00	\$24,775.00
Total for Liabilities	\$0.00	\$0.00	\$36,857.00
Fund Balance			
Nonspendable Fund Balance			
806 - Not in Spendable Form	-	-	\$336,038.00
Total for Nonspendable Fund Balance	\$0.00	\$0.00	\$336,038.00
Restricted Fund Balance			
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
Total for Restricted Fund Balance	\$2,937,990.04	\$2,215,233.94	\$2,104,369.27

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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	\$3,489,735.07	\$2,672,285.92	\$2,706,099.09
Total for Liabilities, Deferred Inflows and Fund Balances	\$3,489,735.07	\$2,672,285.92	\$2,742,856.01

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$2,103,776.78	\$1,914,380.14	\$1,822,505.46
Total for Property Taxes	\$2,103,776.78	\$1,914,380.14	\$1,822,505.46
Use of Money and Property			
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
Total for Use of Money and Property	\$130,263.89	\$21,999.89	\$72,624.34
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	\$38,850.00	\$1,791.00	\$166,330.00
2680 - Insurance Recoveries	\$745.70	\$662.37	\$2,325.00
Total for Sales of Property and Compensation for Loss	\$39,595.70	\$2,453.37	\$168,655.00
Other Revenues			
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
Total for Other Revenues	\$2,779.80	\$469.91	\$385.59
State Aid			

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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
Total for State Aid	\$0.00	\$0.00	\$185,437.13
Total for Revenues	\$2,276,416.17	\$1,939,300.31	\$2,249,607.52
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	\$20,189.00	\$177,659.00
Total for Operating Transfers	\$0.00	\$20,189.00	\$177,659.00
Proceeds of Obligations			
5710 - Serial Bonds	-	-	\$0.00
5730 - Bond Anticipation Notes	-	-	\$0.00
Total for Proceeds of Obligations	\$0.00	\$0.00	\$0.00
Total for Other Sources	\$0.00	\$20,189.00	\$177,659.00
Total for Revenues and Other Sources	\$2,276,416.17	\$1,959,489.31	\$2,427,266.52

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Public Safety			
Fire Protection			
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
Total for Fire Protection	\$960,893.64	\$1,213,086.04	\$766,705.00
Total for Public Safety	\$960,893.64	\$1,213,086.04	\$766,705.00
Employee Benefits			
Employee Benefits			
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 <i>Accident & Health & Cancer Insurance</i>	\$7,639.85	\$10,050.90	\$8,442.00
Total for Employee Benefits	\$80,699.64	\$83,467.57	\$117,318.60

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**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Employee Benefits	\$80,699.64	\$83,467.57	\$117,318.60
Debt Service			
Debt Service			
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
Total for Debt Service	\$417,373.74	\$413,596.67	\$365,054.00
Total for Debt Service	\$417,373.74	\$413,596.67	\$365,054.00
Total for Expenditures	\$1,458,967.02	\$1,710,150.28	\$1,249,077.60
Other Uses			
Interfund Transfers			
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	\$1,249,977.60

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**A - General
Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$2,672,285.92	\$2,706,099.09	\$1,423,101.97
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	\$0.00	\$104,808.20
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	\$1,527,910.17
Add Revenues and Other Sources	\$2,276,416.17	\$1,959,492.31	\$2,427,266.52
Deduct Expenditures and Other Uses	\$1,458,967.02	\$1,710,150.28	\$1,249,077.60
8029 - Fund Balance - End of Year	\$3,489,735.07	\$2,672,285.92	\$2,706,099.09

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**A - General
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
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
Total for Estimated Revenue	\$2,143,734.00	\$2,124,727.00	\$1,935,266.00
Total for Estimated Revenues and Other Sources	\$2,143,734.00	\$2,124,727.00	\$1,935,266.00

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**A - General
 Adopted Budget Summary**

	12/31/2024	12/31/2023	12/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
3999 - App - Public Safety	\$1,653,253.16	\$1,639,953.00	\$1,466,066.00
9199 - App - Employee Benefits	\$76,000.00	\$67,400.00	\$49,000.00
9899 - App - Debt Service	\$414,480.84	\$417,374.00	\$420,200.00
Total for Estimated Appropriations	\$2,143,734.00	\$2,124,727.00	\$1,935,266.00
Total for Estimated Appropriations and Other Uses	\$2,143,734.00	\$2,124,727.00	\$1,935,266.00

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**H - Capital Projects
 Balance Sheet**

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

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**H - Capital Projects
Balance Sheet**

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

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**H - Capital Projects
 Results of Operations**

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

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H - Capital Projects
Results of Operations

	12/31/2023	12/31/2022	12/31/2021
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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	\$0.00	\$205,201.56
Total for Public Safety	\$0.00	\$0.00	\$205,201.56
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			
Other Uses			
Total for Expenditures	\$0.00	\$0.00	\$205,201.56
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	\$20,189.00	\$177,659.00

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**H - Capital Projects
 Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Total for Interfund Transfers	\$0.00	\$20,189.00	\$177,659.00
Total for Interfund Transfers	\$0.00	\$20,189.00	\$177,659.00
Total for Other Uses	\$0.00	\$20,189.00	\$177,659.00
Total for Expenditures and Other Uses	\$0.00	\$20,189.00	\$382,368.56

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
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	(\$4,005,452.00)	\$20,189.44	\$0.44
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	\$304,548.00	-	-
8022 - Restated Fund Balance - Beginning of Year	(\$4,310,000.00)	\$20,189.44	\$0.44
Add Revenues and Other Sources	\$4,713,050.00	\$0.00	\$0.00
Deduct Expenditures and Other Uses	\$382,860.56	\$20,189.00	\$0.00
8029 - Fund Balance - End of Year	\$20,189.44	\$0.44	\$0.44

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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
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V - Debt Service
 Balance Sheet

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

Fire District of North West
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**V - Debt Service
 Results of Operations**

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

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V - Debt Service
 Results of Operations

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

Fire District of North West
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**V - Debt Service
 Changes in Fund Balance**

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
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

12/31/2022	12/31/2023	12/31/2024	Estimated Revenues and Other Sources	Total for Estimated Revenues and Other Sources
\$0.00	\$0.00	\$0.00		

V - Debt Service
 Adopted Budget Summary

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

	12/31/2023	12/31/2022	12/31/2021
Long-Term Obligations			
Debt Obligations			
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
Total for Debt Obligations	\$5,936,986.64	\$6,233,021.28	\$6,519,501.01
Total for Long-Term Obligations	\$5,936,986.64	\$6,233,021.28	\$6,519,501.01

Supplemental Schedules

Fire District of North West
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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
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**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
Total	\$0.00	\$0.00	\$296,035.02	\$0.00	\$0.00	\$6,233,021.66	\$5,936,986.64

Fire District of North West

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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
<style isBold=true>Bond</style> 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
Installation:Purchase Contract 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

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Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
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

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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
Total	\$5,851,000.00	\$1,216,329.57	\$7,067,329.57	

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

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

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
Total			\$2,352,185.16	\$0.00	\$0.00	\$0.00	\$2,352,185.16
Total Cash From Financials							\$2,352,185.13

Fire District of North West

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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	\$0.00
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

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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	
Total Employee Benefits Paid	\$80,699.64				

Fire District of North West

Annual Financial Report

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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