All Numbers in This Report Have Been Rounded To The Nearest Dollar RECEIVED

JUL 17 2023
TOWN CLERK
TOWN OF LYSANDER

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

FIRE DISTRICT of North West

County of Onondaga

For the Fiscal Year Ended 12/31/2022

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICPAL 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 ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

FIRE DISTRICT OF North West

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2021 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2022:

- (A) GENERAL
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (TA) AGENCY
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2021 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption

All numbers in this report will be rounded to the nearest dollar.

(A) GENERAL

Data Too Citos	Contraction of the Contraction o	anazzania errasiene anazzanea	NAME OF THE OWNER OWNER.
Gode Description	101	EdpCode	20)22
Assets			
Cash	277,774	A200	457,052
TOTAL*Gash	277,774		457,052
Accounts Receivable		A380	
TOTAL Other Receivables (net)	0 :==		. 0
Prepaid Expenses	336,038	A480	
TOTAL Prepaid Expenses	336,038		0
Cash Special Reserves	1,050,893	A230	1,194,647
Service Award Program Assets	1,078,251	A461	1,020,587
TOTAL [®] Restricted Assets	2,129,144		2,215,234
TOTAL Assets and Deferred Outflows of Resources	2,742,956		2,672,286

(A) GENERAL

	the state of the s		the second secon
Gode Description Accounts Payable	2021: 7,794	EdpCode A600	2022
TOTAL Accounts Payable	7,794	77.7	Ö
Accrued Liabilities	4,288	A601	
TOTAL Accrued Liabilities	4,288	A688	0
Other Liabilities	24,775	A713	
Service Award Program Payable TOTAL Other Liabilities	24,775	7.7.10	Ó
	36.857		Ö
TOTAL LIABILITIES			
Fund Balance Not in Spendable Form	336,038	A806	
TOTAL:Nonspendable/Fund Balance	336,038		0
Capital Reserve	1,050,893	A878	1,194,647
Restricted for Service Award Program	1,053,476	A895	1,020,587
TOTAL-Restricted Fund Balance	2,104,369	A917	2;215;234 457,052
Unassigned Fund Balance	265,692 265,692	A311	457,052
TOTAL Unassigned Fund Balance			2,672,286
TOTAL Fund Balance	2,706,099		
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,742,956		2,672,286

(A) GENERAL

• •			
Results of Operation			
Gode Description 1997	. 2021	EdpCode	2022
Revenues			
Real Property Taxes	1,822,505	A1001	1,914,380
TOTAL Real Property Taxes	1,822,505		1,914,380
Interest And Earnings	51,824	A2401	1,000
Rental of Real Property	20,800	A2410	21,000
TOTAL Use of Money And Property	72,624		22,000
Sales of Equipment	166,330	A2665	1,791
Insurance Recoveries	2,325	A2680	662
TOTAL Sale of Property And Compensation For Loss	168,655		., 2,453
Refunds of Prior Year's Expenditures		A2701	470
Unclassified (specify)	386	A2770	
TOTAL Miscellaneous Local Sources	386		470
St Aid - Other (specify)	185,437	A3089	
TOTAL State Aid	185;437		0
TOTAL Revenues	2,249,608		1,939,303
Interfund Transfers	177,659	A5031	20,189
TOTAL Interfund Transfers	177,659		20,189
Serial Bonds	4 4 7	A5710	
Bond Anticipation Notes		A5730	
TOTAL Proceeds of Obligations	0		. 0
TOTAL Other Sources	177,659		20,189
TOTAL Detail/Revenues And Other Sources.	2,427,267		1,959,492

(A) GENERAL

Resu	its of	Opera	ition

Code Description:	2021	EdpCode //	2022
Expenditures		101101	40.045
Fire, Pers Serv	43,334	A34101	46,245
Fire, Equip & Cap Outlay	265,082	A34102	383,842
Fire, Contr Expend	458,289	A34104	782,998
TOTAL Fire	766,705		1,213,086
TOTAL Public Safety	766,705		1,213,086
Local Pension Fund, Contractual	836	A90254	
Local Pension Fund, Empl Bnfts	23,980	A90258	
Social Security, Employer Cont	3,250	A90308	3,438
Worker's Compensation, Empl Bnfts	77,761	A90408	66,516
Unemployment Insurance, Empl Bnfts		A90508	
Hospital & Medical (dental) Ins, Empl Bnft	3,050	A90608	3,463
Other Employee Benefits (spec)	8,442	A90898	10,051
TOTAL Employee Benefits	117,319		83,468
Debt Principal, Serial Bonds	50,000	A97106	247,500
Debt Principal, Bond Anticipation Notes	132,000	A97306	
Install Pur Debt, Principal	37,519	A97856	38,980
TOTAL Debt Principal	219,519		286,480
Debt Interest, Serial Bonds	101,527	A97107	116,413
Debt Interest, Bond Anticipation Notes	35,909	A97307	4,101
Install Pur Debt, Interest	8,099	A97857	6,604
TOTAL Debt Interest	145,535		127,117
TOTAL Expenditures	1,249,078		1,710,150
Transfers, Capital Projects Fund	A CONTRACTOR OF THE CONTRACTOR	A99509	
Transition, Supriar 1 19,0000 f and			
TOTAL Operating Transfers	()	0
	(Ö
TOTAL Other Uses	radamental de la company		
TOTAL Defail Expenditures And Other Uses	1,249,078	S	1,710,150

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2021	Edp@ode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,423,102	A8021	2,706,099
Prior Period Adj -Increase In Fund Balance	104,808	A8012	
Prior Period Adj -Decrease In Fund Balance		A8015	283,155
Restated Fund Balance - Beg of Year	1,527,910	A8022	2,422,944
ADD - REVENUES AND OTHER SOURCES	2,427,267		1,959,492
DEDUCT - EXPENDITURES AND OTHER USES	1,249,078		1,710,150
Fund Balance - End of Year	2,706,099	A8029	2,672,286

(A) GENERAL

Gode Description	2022	EdpCode	2028.
Estimated Revenues			
Est Rev - Real Property Taxes	1,914,316	A1049N	2,103,777
Est Rev - Miscellaneous Local Sources	20,950	A2799N	20,950
TOTAL Estimated Revenues	1,935,266		2,124,727
TOTAL Estimated Revenues And Other Sources.	1,935,266		2,124,727

(A) GENERAL

D	C
Runner	Summary

Code Description	20)22	EdpCode	2023
Appropriations				
App - Public Safety		1,466,066	A3999N	1,639,953
App - Employee Benefits		49,000	A9199N	67,400
App - Debt Service		420,200	A9899N	417,374
TOTAL Appropriations		1,935,266		2,124,727
TOTAL Appropriations And Other Uses		1,935,266		2,124,727

(H) CAPITAL PROJECTS

Code Description			2021	EdpCode :	2022
Assets					
Cash			20,189	H200	Q
TOTAL Cash			20,189		0
TOTAL Assets and Deferr	ed Outflows of Resour	es ·	20,189		0

(H) CAPITAL PROJECTS

Codespescription Accounts Payable	2021 EdpCode 2022 H600
TOTAL Accounts Payable Bond Anticipation Notes Payable	0 0 H626
TOTAL Notes Payable	0 0
TOTAL Liabilities	U .
Fund Balance	
Fund Balance Assigned Unappropriated Fund Balance TOTAL Assigned Fund Balance	20,189 H915 ⁰ 20,189 ⁰
Assigned Unappropriated Fund Balance TOTAL Assigned Fund Balance Unassigned Fund Balance	20.189 0 H917
Assigned Unappropriated Fund Balance TOTAL Assigned Fund Balance	20,189 0

(H) CAPITAL PROJECTS

Results of Operation

Gode: Description:	2021	EdpiCode 2022
Revenues		
Interest And Earnings	50	H2401
TOTAL: Use of Money And Property	50	0
TOTAL/Revenues	50	0
Interfund Transfers	31,000	H5031
TOTAL Interfund Transfers	31,000	0
Serial Bonds	4,550,000	H5710
Bans Redeemed From Appropriations	132,000	H5731
TOTAL Proceeds of Obligations	4,682,000	0
TOTAL Other Sources	4,713,000	0
TOTAL Detail Revenues And Other Sources	4,713,050	0

(H) CAPITAL PROJECTS

Results of Operation

Gode Description	2021	EdpCode:	+ 2022
Expenditures			
Fire, Equip & Cap Outlay	205,202	H34102	resource employees and the property of the second s
TOTAL Fire	205,202		0
TOTAL Public Safety	205,202		0 ,
Debt Principal, Bond Anticipation Notes		H97306	
TOTAL Debt Principal	0		0
Debt Interest, Bond Anticipation Notes		H97307	
TOTAL Debt Interest	0		0
	0 205;202		0
TOTAL Expenditures		H99019	0 0 20,189
	205,202	H99019	20,189
TOTAL Expenditures Transfers, Other Funds	205,202	H99019	0 0 20,189 20,189
TOTAL Expenditures Transfers, Other Funds TOTAL Operating Transfers	205,202 177,659	H99019	
TOTAL Expenditures Transfers, Other Funds	205,202 177,659 177,659	H99019	20,189

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2021	EdpGode	2022
Analysis of Changes in Fund Balance	•		
Fund Balance - Beginning of Year	-4,005,452	H8021	20,189
Prior Period Adj -Decrease In Fund Balance	304,548	H8015	
Restated Fund Balance - Beg of Year	-4,310,000	H8022	20,189
ADD - REVENUES AND OTHER SOURCES	4,713,050		
DEDUCT - EXPENDITURES AND OTHER USES	382,861		20,189
Fund Balance - End of Year	20,189	H8029	. 0

(K) GENERAL FIXED ASSETS

Code Description			2
Assets			
Land		K101	
Buildings		K102	
TOTAL Fixed Assets (net)		0	0
TOTAL Assets and Deferred Outflows of Resource	ies	.0	0

Balance Sheet

Gode Description 2021 EdpCode: 2022

Balance Sheet

Code Description

Balance Sheet

Code Description

Balance Sheet

Gode Description 2021 EdpCode 2022

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(V) DEBT SERVICE

Results of Operation

Code Description	2021 LapCode 2022
Other Sources	
Current Refunding Bonds	1,804,000 V5792
TOTAL Proceeds of Obligations	1;804,000 0
TOTAL Other Sources	1;804,000
TOTAL Detail Revenues And Other Sources	1;804;000 0

(V) DEBT SERVICE

Results of Operation

CodefDescription: Expenditures	2021	EdpGode 2022
Debt Principal, Serial Bonds	1,773,000	V97106
TOTAL Debt Principal	1,773,000	40
TOTAL Expenditures	1,773,000	0
Transfers, Other Funds	31,000	V99019
TOTAL Operating Transfers	31,000	0
TOTAL Other Uses	31,000	0
TOTAL Detail Expenditures And Other Uses	1,804,000	0

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2021 EdpCode 2022
Analysis of Changes in Fund Balance	
Fund Balance - Beginning of Year	V8021
Restated Fund Balance - Beg of Year	V8022
ADD - REVENUES AND OTHER SOURCES	1,804,000
DEDUCT - EXPENDITURES AND OTHER USES	1,804,000
Fund Balance - End of Year	V8029

(W) GENERAL LONG-TERM DEBT

Code: Description	2021	EdpCode	2022
Assets			
Total Non-Current Govt Liabilities	6,519,501	W129	6,233,021
TOTAL Provision To Be:MadelIn Future Budgets	6,519,501		6,233,021
TOTAL-Assets and Deferred Outflows of Resources	6,519,501		6;233,021

(W) GENERAL LONG-TERM DEBT

Gode Description 2 Installment Purchase Debt	024 165.501	EdpCode W685	2022 126,521
TOTAL Other Liabilities Bonds Payable	1 65;501 6.354,000	W628	126,521 6,106,500
TOTAL Bond And Long Term Liabilities	6,354,000		6,106,500
TOTAL Liabilities TOTAL Liabilities	6,519,501 6,519,501		6,233,021 6,233,021

Office of the State Comptroller

County of: Onondaga

North West FIRE DISTRICT Statement of Indebtedness For the Fiscal Year Ending 2022

Municipal Code: 311149305000	00										
First Debt . Year Code Description	Cops	Comp	Cops Comp Date of Flag Flag Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.
2016 IPC E Fire Iruck		90	5/26/2015	05/26/2015 05/26/2025	3.99%			\$165,501	\$38,980	80	0\$
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year	Sums Issued	Amts on	ıly made iı	n AFR Year			0\$	\$165,501	\$38,980	\$0	\$0
2021 BOND N Mortgage St 1 & 2	22	80	3/17/2021	08/17/2021 12/21/2040	1.87%		\$1,804,000	\$1,804,000	\$0	\$0	OS
2021 BOND N New Truck		80	3/13/2021	08/13/2021 08/13/2031	1.87%		\$350,000	\$350,000	\$33,500	0\$	\$0
2021 BOND N New Station # 3	m	2	1/01/2021	04/01/2021 04/01/2045	1.88%		\$4,200,000	\$4,200,000	\$214,000	0\$	0\$
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year	Sums Issued	Amts on	ıly made iı	n AFR Year			\$0	\$6,354,000	\$247,500	\$0	\$0
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year	ebt Types - Su	ms Issu	ed Amts o	only made in	AFR Ye	r.	0\$	\$6,519,501	\$286,480	0\$	\$0

\$6,106,500

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\$6,233,021

\$0

\$316,500

\$1,804,000

\$126,521

\$

\$126,521

O/S End of Year

Accreted Interest

North West FIRE DISTRICT Schedule of Time Deposits and Investments For the Fiscal Year Ending 2022

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$2,672,285.92
Demand Deposits	9Z2011	
Time Deposits	9Z2021	
Total		\$2,672,285.92
COLLATERAL:		
- FDIC Insurance	9Z2014	
Collateralized with securities held in possession of municipality or its agent	9Z2014A	
Total		\$0.00
INVESTMENTS:		•
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in	9Z4504A	
possession of municipality or its agent		
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

North West FIRE DISTRICT Bank Reconciliation For the Fiscal Year Ending 2022

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less Outstand Check	ding	Adjusted Bank Balance
*****-1815	\$90,964	\$0		\$0	\$90,964
****-9389	\$362,923	\$0	\$0		\$362,923
****-8758	\$3,166	\$0	\$0		\$3,166
****-5956	\$874,812	\$0		\$0	\$874,812
****-6242	\$0	\$0		\$0	\$0
****-9397	\$64,719	\$0		\$0	\$64,719
****-9404	\$255,116	\$0		\$0	\$255,116
*****-8162	<u>\$1</u>	\$0		\$0	\$1
	Total Adjusted Bar	ık Balance			\$1,651,700
	Petty Cash				\$.00
	<u>A</u> djustments				\$.00
	Total Cash		9ZCASH	*	\$1,651,700
	Total Cash Balanc	e All Funds	9ZCASHB	*	\$1,651,700
	* Must be equal				

North West FIRE DISTRICT Fire District Questionnaire For the Fiscal Year Ending 2022

		Response
1)	Has your district adopted a written procurement prolicy and is it complied with?	Υ
2)	Has your district contracted to have an independent audit of its financial statements?	Y
	If not, has the Board of Fire Commissioners performed an internal audit of the Treasurer's records and reports?	
3)	Does your district have a written travel policy and is it complied with?	Υ
4)	Are monthly bank reconciliations performed?	Υ
5)	What is your district's statutory spending limitation margin (amount) for the next fiscal	\$1,096,717
6)	Does your district have a Length of Service Award Program (LOSAP) for volunteer firefighters?	
	If so, how are the LOSAP funds invested?	
	Marketable Securities	Y
	Annuities	Υ
	Life Insurance	Y
	Other (describe)	
7)	Has your Fire District adopted an investment policy as required by General Municipal Law, Section 39?	Υ

North West FIRE DISTRICT Employee and Retiree Benefits For the Fiscal Year Ending 2022

	Total Full Time Employees:				
	Total Part Time Employees:	3			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System				
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$3,437.67			}
90408	Worker's Compensation Insurance	\$66,516.00			
90458	Life Insurance				10000
90508	Unemployment Insurance			·	
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$3,463.00			
90708	Union Welfare Benefits	A STATE OF THE STA			· · · · · · · · · · · · · · · · · · ·
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
	Total	\$73,416.67			
	al From Financial arative purposes only)	\$83,467.57			

North West FIRE DISTRICT Energy Costs and Consumption For the Fiscal Year Ending 2022

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$8,940		gallons	
Diesel Fuel	\$13,022		gallons	
Fuel Oil			gallons	
Natural Gas	\$11,905		cubic feet	
Electricity	\$29,041		kilowatt-hours	
Coal			tons	
Propane			gallons	

FIRE DISTRICT DEMOGRAPHICS

Postal or Mailing Address:	- Commence of the Commence of	
664 Lamson Road	Baldwinsville	NY 13027 State Zip
Street Address or PO Box	City	State Zip
(315) 401-7998 Fire District Telephone Number	Fire District Fax Number	
The District reseptions Number	File District Fax Number	
Official Email Address	Website	militario (NAME) Print ad the 18-18-19-1 Empire and militario
Physical Address: (If Different From Postal Addres	ss)	
Street Address	City	State Zip
	EMOGRAPHICS SCAL OFFICER	
Meegan Metallo	Treasurer	devella
Name	Title	
664 Lamson Road	Baldwinsville	NY 13027
Street Address or PO Box	City	State Zip
	Company of the compan	
Telephone Number	Fax Number	
	12/31/2023	
Email Address	Term End Date	
CHAIRMAN	N OF THE BOARD	
Becky Wasielewski	Chair	
Name	Title	
664 Lamson Road	Baldwinsville	NY 13027
Street Address or PO Box	City	State Zip
<u>()</u>	Control of the second s	
Telephone Number	Fax Number	
and the second of the second o	12/31/2023	
Email Address	Term End Date	
I, Meegan Metallo hereby certify t	hat I am the Chief Fiscal Officer of	the
North West Fire District	, and that the information p	rovided in the annual
financial report of the North West Fire District	, for	the fiscal year ended
THE PARTY OF THE P	of my knowledge and belief. By er	tering the personal
identification number assigned by the Office of the	1	
of the North West Fire District		e as my signature for
use in conjunction with the filing of the North We	aggregate to the control of the cont	's annua
financial report, I am evidencing my express inter	was and the control of the control o	the section of the section of the
	's annual financial report re	
North West Fire District	ry englander of	port for the listar yea
ended 12/31/2022 and filed by means of ele	ectronic data transmission.	
Bradley Plnsky	*****	07/12/2023
Processing and the second seco	Personal Identification Number	Date
if different than Chief Fiscal Officer	of Chief Fiscal Officer	

North West FIRE DISTRICT Financial Comments For the Fiscal Year Ending 2022

(A) GENERAL

Adjustment Reason

7 4 T

Account Code A8012 Unknown error in prior balances. We cannot find the discrepency. New record keeper who did not create prior year's balances.

Account Code A8015 Unknown error in prior year's ending balance.