

**Fire District of Henrietta  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024**

Fire District of Henrietta  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**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, Mrs. Barbara A. Schaeffer (LG261138804000), hereby certify that I am the Chief Financial Officer of the Fire District of Henrietta, and that the information provided in the Annual Financial Report of the Fire District of Henrietta for the fiscal year ended 12/31/2024, 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 2024 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2024:

List of funds being used

- A - General
- H - Capital Projects
- TC - Custodial
- 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 2024 represent data filed by your government with OSC as reviewed and adjusted where necessary.

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**A - General  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	\$309,711.95	\$122,695.68	\$144,276.45
201 - Cash In Time Deposits	\$3,388,123.02	\$1,838,740.30	\$2,100,908.30
<b>Total for Cash and Cash Equivalents</b>	<b>\$3,697,834.97</b>	<b>\$1,961,435.98</b>	<b>\$2,245,184.75</b>
<b>Restricted Cash and Cash Equivalents</b>			
230 - Cash Special Reserves	\$2,022,210.45	\$1,533,414.83	\$1,762,704.90
<b>Total for Restricted Cash and Cash Equivalents</b>	<b>\$2,022,210.45</b>	<b>\$1,533,414.83</b>	<b>\$1,762,704.90</b>
<b>Restricted Investments</b>			
461 - Service Award Program Assets	\$2,202,648.07	\$2,149,337.61	\$2,086,893.97
<b>Total for Restricted Investments</b>	<b>\$2,202,648.07</b>	<b>\$2,149,337.61</b>	<b>\$2,086,893.97</b>
<b>Other Assets</b>			
480 - Prepaid Expenses	\$718,186.28	\$595,083.35	\$520,246.20
<b>Total for Other Assets</b>	<b>\$718,186.28</b>	<b>\$595,083.35</b>	<b>\$520,246.20</b>
<b>Total for Assets</b>	<b>\$8,640,879.77</b>	<b>\$6,239,271.77</b>	<b>\$6,615,029.82</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$8,640,879.77</b>	<b>\$6,239,271.77</b>	<b>\$6,615,029.82</b>

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**A - General  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Liabilities</b>			
<b>Payables</b>			
600 - Accounts Payable	\$161,317.66	\$15,810.49	\$104,935.19
601 - Accrued Liabilities	\$71,802.17	\$34,813.30	\$36,873.35
<b>Total for Payables</b>	<b>\$233,119.83</b>	<b>\$50,623.79</b>	<b>\$141,808.54</b>
<b>Total for Liabilities</b>	<b>\$233,119.83</b>	<b>\$50,623.79</b>	<b>\$141,808.54</b>
<b>Fund Balance</b>			
<b>Nonspendable Fund Balance</b>			
806 - Not In Spendable Form	\$718,186.28	\$595,083.35	\$520,246.20
<b>Total for Nonspendable Fund Balance</b>	<b>\$718,186.28</b>	<b>\$595,083.35</b>	<b>\$520,246.20</b>
<b>Restricted Fund Balance</b>			
878 - Capital Reserve	\$2,022,210.45	\$1,533,414.83	\$1,762,704.90
895 - Restricted for Service Award Program	\$2,202,648.07	\$2,149,337.61	\$2,086,893.97
<b>Total for Restricted Fund Balance</b>	<b>\$4,224,858.52</b>	<b>\$3,682,752.44</b>	<b>\$3,849,598.87</b>
<b>Assigned Fund Balance</b>			
914 - Assigned Appropriated Fund Balance	\$38,708.00	-	\$200,000.00
<b>Total for Assigned Fund Balance</b>	<b>\$38,708.00</b>	<b>\$0.00</b>	<b>\$200,000.00</b>
<b>Unassigned Fund Balance</b>			

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**A - General  
 Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
917 - Unassigned Fund Balance	\$3,426,007.14	\$1,910,812.19	\$1,903,376.21
<b>Total for Unassigned Fund Balance</b>	<b>\$3,426,007.14</b>	<b>\$1,910,812.19</b>	<b>\$1,903,376.21</b>
<b>Total for Fund Balance</b>	<b>\$8,407,759.94</b>	<b>\$6,188,647.98</b>	<b>\$6,473,221.28</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$8,640,879.77</b>	<b>\$6,239,271.77</b>	<b>\$6,615,029.82</b>

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**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Property Taxes</b>			
1001 - Real Property Taxes	\$19,759,759.10	\$17,252,962.18	\$14,933,654.05
<b>Total for Property Taxes</b>	<b>\$19,759,759.10</b>	<b>\$17,252,962.18</b>	<b>\$14,933,654.05</b>
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$761,002.76	\$526,405.44	(\$288,056.98)
<b>Total for Use of Money and Property</b>	<b>\$761,002.76</b>	<b>\$526,405.44</b>	<b>(\$288,056.98)</b>
<b>Sales of Property and Compensation for Loss</b>			
2665 - Sales of Equipment	\$15,502.00	\$6,062.00	\$5,500.00
2680 - Insurance Recoveries	\$54,221.22	\$58,794.71	\$22,629.11
<b>Total for Sales of Property and Compensation for Loss</b>	<b>\$69,723.22</b>	<b>\$64,856.71</b>	<b>\$28,129.11</b>
<b>Other Revenues</b>			
2701 - Refunds of Prior Year Expenditures	-	-	\$794.45
2705 - Gifts and Donations	\$47,330.00	\$47,555.00	\$547,965.00
2770 - Unclassified <i>Refunds, EMS reimbursement, retiree medical reimbursement and Health Care Workers bonus.</i>	\$45,966.83	\$264,590.91	\$44,529.58
<b>Total for Other Revenues</b>	<b>\$93,296.83</b>	<b>\$312,145.91</b>	<b>\$593,289.03</b>
<b>State Aid</b>			
3389 - State Aid Other Public Safety	\$60,750.00	-	-



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**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Total for State Aid</b>	<b>\$60,750.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Federal Aid</b>			
4389 - Federal Aid Other Public Safety	-	-	\$92,833.66
<b>Total for Federal Aid</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$92,833.66</b>
<b>Total for Revenues</b>	<b>\$20,744,531.91</b>	<b>\$18,156,370.24</b>	<b>\$15,359,848.87</b>
<b>Other Sources</b>			
<b>Operating Transfers</b>			
5031 - Interfund Transfers	-	\$7,510.02	\$280,018.76
<b>Total for Operating Transfers</b>	<b>\$0.00</b>	<b>\$7,510.02</b>	<b>\$280,018.76</b>
<b>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$7,510.02</b>	<b>\$280,018.76</b>
<b>Total for Revenues and Other Sources</b>	<b>\$20,744,531.91</b>	<b>\$18,163,880.26</b>	<b>\$15,639,867.63</b>

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**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Public Safety</b>			
<b>Fire Protection</b>			
34101 - Fire Protection - Personal Services	\$10,004,794.65	\$9,677,136.43	\$8,876,075.67
34102 - Fire Protection - Equipment and Capital Outlay	\$486,434.46	\$1,670,302.26	\$1,576,354.76
34104 - Fire Protection - Contractual	\$1,277,851.72	\$1,170,356.74	\$1,131,146.44
<b>Total for Fire Protection</b>	<b>\$11,769,080.83</b>	<b>\$12,517,795.43</b>	<b>\$11,583,576.87</b>
<b>Total for Public Safety</b>	<b>\$11,769,080.83</b>	<b>\$12,517,795.43</b>	<b>\$11,583,576.87</b>
<b>Employee Benefits</b>			
<b>Employee Benefits</b>			
90108 - State Retirement System - Employee Benefits	\$122,719.50	\$102,478.75	\$105,433.75
90158 - Police Retirement - Employee Benefits	\$2,442,797.50	\$2,025,147.25	\$1,704,585.25
90258 - Local Pension Fund - Employee Benefits	\$250,901.37	\$217,839.15	\$221,037.28
90308 - Social Security - Employee Benefits	\$750,039.64	\$715,991.56	\$654,902.42
90408 - Workers' Compensation - Employee Benefits	\$181,306.00	\$180,258.15	\$188,458.92
90458 - Life Insurance - Employee Benefits	\$47,807.24	\$45,272.16	\$47,683.70
90558 - Disability Insurance - Employee Benefits	-	-	\$0.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$1,942,338.47	\$1,657,608.60	\$1,459,399.38
90858 - Supplemental Benefit Payments to Disabled Firefighters - Employee Benefits	\$33,715.64	\$31,547.12	\$29,314.52

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**A - General  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Total for Employee Benefits</b>	<b>\$5,771,625.36</b>	<b>\$4,976,142.74</b>	<b>\$4,410,815.22</b>
<b>Total for Employee Benefits</b>	<b>\$5,771,625.36</b>	<b>\$4,976,142.74</b>	<b>\$4,410,815.22</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97106 - Serial Bonds - Debt Principal	\$595,000.00	\$585,000.00	\$688,688.00
97107 - Serial Bonds - Debt Interest	\$389,713.76	\$404,220.00	\$224,463.87
<b>Total for Debt Service</b>	<b>\$984,713.76</b>	<b>\$989,220.00</b>	<b>\$913,151.87</b>
<b>Total for Debt Service</b>	<b>\$984,713.76</b>	<b>\$989,220.00</b>	<b>\$913,151.87</b>
<b>Total for Expenditures</b>	<b>\$18,525,419.95</b>	<b>\$18,483,158.17</b>	<b>\$16,907,543.96</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$18,525,419.95</b>	<b>\$18,483,158.17</b>	<b>\$16,907,543.96</b>

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**A - General  
Changes in Fund Balance**

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$6,188,647.98	\$6,473,220.59	\$7,755,276.92
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	\$34,705.30	-
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	-	\$14,380.00
8022 - Restated Fund Balance - Beginning of Year	\$6,188,647.98	\$6,507,925.89	\$7,740,896.92
Add Revenues and Other Sources	\$20,744,531.91	\$18,163,880.26	\$15,639,867.63
Deduct Expenditures and Other Uses	\$18,525,419.95	\$18,483,158.17	\$16,907,543.96
8029 - Fund Balance - End of Year	\$8,407,759.94	\$6,188,647.98	\$6,473,220.59

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**A - General  
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Revenues and Other Sources</b>			
<b>Estimated Revenue</b>			
1049 - Est Rev - Property Taxes	\$20,942,910.00	\$19,703,325.00	\$17,197,320.00
1099 - Est Rev - Property Tax Items	\$54,000.00	-	-
2499 - Est Rev - Use of Money and Property	\$200,000.00	\$120,000.00	\$15,000.00
2799 - Est Rev - Other Revenues	\$80,000.00	\$135,000.00	\$136,000.00
<b>Total for Estimated Revenue</b>	<b>\$21,276,910.00</b>	<b>\$19,958,325.00</b>	<b>\$17,348,320.00</b>
<b>Estimated Other Sources</b>			
5099 - Est Rev - Operating Transfers	\$250,000.00	-	-
599 - Appropriated Fund Balance	\$38,708.00	-	\$200,000.00
<b>Total for Estimated Other Sources</b>	<b>\$288,708.00</b>	<b>\$0.00</b>	<b>\$200,000.00</b>
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$21,565,618.00</b>	<b>\$19,958,325.00</b>	<b>\$17,548,320.00</b>

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**A - General  
Adopted Budget Summary**

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Appropriations and Other Uses</b>			
<b>Estimated Appropriations</b>			
3999 - App - Public Safety	\$13,394,258.00	\$12,605,550.00	\$11,436,900.00
9199 - App - Employee Benefits	\$7,383,460.00	\$6,367,860.00	\$5,121,920.00
9899 - App - Debt Service	\$787,900.00	\$984,915.00	\$989,500.00
<b>Total for Estimated Appropriations</b>	<b>\$21,565,618.00</b>	<b>\$19,958,325.00</b>	<b>\$17,548,320.00</b>
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$21,565,618.00</b>	<b>\$19,958,325.00</b>	<b>\$17,548,320.00</b>

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**H - Capital Projects  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
201 - Cash In Time Deposits	\$539,284.65	\$528,268.62	\$1,018,772.29
<b>Total for Cash and Cash Equivalents</b>	<b>\$539,284.65</b>	<b>\$528,268.62</b>	<b>\$1,018,772.29</b>
<b>Total for Assets</b>	<b>\$539,284.65</b>	<b>\$528,268.62</b>	<b>\$1,018,772.29</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$539,284.65</b>	<b>\$528,268.62</b>	<b>\$1,018,772.29</b>

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**H - Capital Projects  
Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	\$539,284.65	\$528,268.62	\$1,018,772.29
<b>Total for Assigned Fund Balance</b>	<b>\$539,284.65</b>	<b>\$528,268.62</b>	<b>\$1,018,772.29</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>\$539,284.65</b>	<b>\$528,268.62</b>	<b>\$1,018,772.29</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$539,284.65</b>	<b>\$528,268.62</b>	<b>\$1,018,772.29</b>



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**H - Capital Projects  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	\$11,016.03	\$8,514.70	\$3,027.95
<b>Total for Use of Money and Property</b>	<b>\$11,016.03</b>	<b>\$8,514.70</b>	<b>\$3,027.95</b>
<b>Other Revenues</b>			
2710 - Premium on Obligations	-	-	\$20,939.00
<b>Total for Other Revenues</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,939.00</b>
<b>Total for Revenues</b>	<b>\$11,016.03</b>	<b>\$8,514.70</b>	<b>\$23,966.95</b>
<b>Other Sources</b>			
<b>Proceeds of Obligations</b>			
5710 - Serial Bonds	-	-	\$8,428,688.00
<b>Total for Proceeds of Obligations</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,428,688.00</b>
<b>Total for Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,428,688.00</b>
<b>Total for Revenues and Other Sources</b>	<b>\$11,016.03</b>	<b>\$8,514.70</b>	<b>\$8,452,654.95</b>

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**H - Capital Projects  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Expenditures</b>			
<b>Public Safety</b>			
<b>Fire Protection</b>			
34102 - Fire Protection - Equipment and Capital Outlay	-	\$463,839.36	\$3,611,126.79
<b>Total for Fire Protection</b>	<b>\$0.00</b>	<b>\$463,839.36</b>	<b>\$3,611,126.79</b>
<b>Total for Public Safety</b>	<b>\$0.00</b>	<b>\$463,839.36</b>	<b>\$3,611,126.79</b>
<b>Debt Service</b>			
<b>Debt Service</b>			
97307 - Bond Anticipation Notes - Debt Interest	-	-	\$84,286.88
<b>Total for Debt Service</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$84,286.88</b>
<b>Total for Debt Service</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$84,286.88</b>
<b>Total for Expenditures</b>	<b>\$0.00</b>	<b>\$463,839.36</b>	<b>\$3,695,413.67</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$0.00</b>	<b>\$463,839.36</b>	<b>\$3,695,413.67</b>

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**H - Capital Projects  
Changes in Fund Balance**

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$528,268.62	\$1,018,772.29	(\$3,229,978.00)
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	\$35,179.01	\$508,490.99
8022 - Restated Fund Balance - Beginning of Year	\$528,268.62	\$983,593.28	(\$3,738,468.99)
Add Revenues and Other Sources	\$11,016.03	\$8,514.70	\$8,452,654.95
Deduct Expenditures and Other Uses	\$0.00	\$463,839.36	\$3,695,413.67
8029 - Fund Balance - End of Year	\$539,284.65	\$528,268.62	\$1,018,772.29

Fire District of Henrietta  
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**TC - Custodial  
Statement of Net Position**

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Investments</b>			
460 - Deferred Compensation Plan Assets	\$7,754,331.60	\$6,538,633.25	\$4,969,035.73
<b>Total for Investments</b>	<b>\$7,754,331.60</b>	<b>\$6,538,633.25</b>	<b>\$4,969,035.73</b>
<b>Total for Assets</b>	<b>\$7,754,331.60</b>	<b>\$6,538,633.25</b>	<b>\$4,969,035.73</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$7,754,331.60</b>	<b>\$6,538,633.25</b>	<b>\$4,969,035.73</b>

Fire District of Henrietta  
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**TC - Custodial  
Statement of Net Position**

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Net Position</b>			
<b>Liabilities</b>			
<b>Other Liabilities</b>			
717 - Deferred Compensation	\$7,754,331.60	\$6,538,633.25	\$4,969,035.73
<b>Total for Other Liabilities</b>	<b>\$7,754,331.60</b>	<b>\$6,538,633.25</b>	<b>\$4,969,035.73</b>
<b>Total for Liabilities</b>	<b>\$7,754,331.60</b>	<b>\$6,538,633.25</b>	<b>\$4,969,035.73</b>
<b>Total for Liabilities, Deferred Inflows and Net Position</b>	<b>\$7,754,331.60</b>	<b>\$6,538,633.25</b>	<b>\$4,969,035.73</b>

Fire District of Henrietta  
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**TC - Custodial  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Total for Revenues and Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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**TC - Custodial  
Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Total for Expenditures and Other Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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**TC - Custodial  
Changes in Net Position**

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Net Position</b>			
8021 - Net Position - Beginning of Year	\$0.00	\$0.00	\$0.00
8022 - Restated Net Position - Beginning of Year	\$0.00	\$0.00	\$0.00
Add Revenues and Other Sources	\$0.00	\$0.00	\$0.00
Deduct Expenditures and Other Uses	\$0.00	\$0.00	\$0.00
8029 - Net Position - End of Year	\$0.00	\$0.00	\$0.00



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**V - Debt Service  
 Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Assets and Deferred Outflows</b>			
<b>Assets</b>			
<b>Cash and Cash Equivalents</b>			
200 - Cash	-	-	\$7,431.16
<b>Total for Cash and Cash Equivalents</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,431.16</b>
<b>Total for Assets</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,431.16</b>
<b>Total for Assets and Deferred Outflows</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,431.16</b>

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**V - Debt Service  
 Balance Sheet**

	12/31/2024	12/31/2023	12/31/2022
<b>Liabilities, Deferred Inflows and Fund Balances</b>			
<b>Fund Balance</b>			
<b>Assigned Fund Balance</b>			
915 - Assigned Unappropriated Fund Balance	-	-	\$7,431.16
<b>Total for Assigned Fund Balance</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,431.16</b>
<b>Total for Fund Balance</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,431.16</b>
<b>Total for Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,431.16</b>

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**V - Debt Service  
 Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Revenues and Other Sources</b>			
<b>Revenues</b>			
<b>Use of Money and Property</b>			
2401 - Interest and Earnings	-	\$78.86	\$203.19
<b>Total for Use of Money and Property</b>	<b>\$0.00</b>	<b>\$78.86</b>	<b>\$203.19</b>
<b>Total for Revenues</b>	<b>\$0.00</b>	<b>\$78.86</b>	<b>\$203.19</b>
<b>Total for Revenues and Other Sources</b>	<b>\$0.00</b>	<b>\$78.86</b>	<b>\$203.19</b>

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**V - Debt Service  
 Results of Operations**

	12/31/2024	12/31/2023	12/31/2022
<b>Expenditures and Other Uses</b>			
<b>Other Uses</b>			
<b>Interfund Transfers</b>			
<b>Interfund Transfers</b>			
99019 - Transfers to Other Funds - Interfund Transfer	-	\$7,510.29	\$280,018.76
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$7,510.29</b>	<b>\$280,018.76</b>
<b>Total for Interfund Transfers</b>	<b>\$0.00</b>	<b>\$7,510.29</b>	<b>\$280,018.76</b>
<b>Total for Other Uses</b>	<b>\$0.00</b>	<b>\$7,510.29</b>	<b>\$280,018.76</b>
<b>Total for Expenditures and Other Uses</b>	<b>\$0.00</b>	<b>\$7,510.29</b>	<b>\$280,018.76</b>

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

	12/31/2024	12/31/2023	12/31/2022
<b>Analysis of Changes in Fund Balance</b>			
8021 - Fund Balance - Beginning of Year	\$0.00	\$7,431.43	\$287,247.00
8022 - Restated Fund Balance - Beginning of Year	\$0.00	\$7,431.43	\$287,247.00
Add Revenues and Other Sources	\$0.00	\$78.86	\$203.19
Deduct Expenditures and Other Uses	\$0.00	\$7,510.29	\$280,018.76
8029 - Fund Balance - End of Year	\$0.00	\$0.00	\$7,431.43

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

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Revenues and Other Sources</b>			
<b>Total for Estimated Revenues and Other Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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

	12/31/2025	12/31/2024	12/31/2023
<b>Estimated Appropriations and Other Uses</b>			
<b>Total for Estimated Appropriations and Other Uses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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

	12/31/2024	12/31/2023	12/31/2022
<b>Non-Current Assets</b>			
<b>Non-Depreciable Capital Assets</b>			
101 - Land	\$802,635.00	\$846,852.00	\$846,852.00
105 - Construction Work In Progress	-	\$7,422,093.01	\$7,386,914.00
<b>Total for Non-Depreciable Capital Assets</b>	<b>\$802,635.00</b>	<b>\$8,268,945.01</b>	<b>\$8,233,766.00</b>
<b>Depreciable Capital Assets</b>			
102 - Buildings	\$13,681,009.00	\$13,149,156.00	\$7,737,259.00
103 - Improvements Other Than Buildings	\$7,768,849.12	-	-
104 - Machinery and Equipment	\$8,437,982.92	\$8,469,012.00	\$7,152,245.00
<b>Total for Depreciable Capital Assets</b>	<b>\$29,887,841.04</b>	<b>\$21,618,168.00</b>	<b>\$14,889,504.00</b>
<b>Other Non-Current Assets</b>			
108 - Net Pension Asset Proportionate Share	-	-	\$255,016.00
<b>Total for Other Non-Current Assets</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$255,016.00</b>
<b>Total for Non-Current Assets</b>	<b>\$30,690,476.04</b>	<b>\$29,887,113.01</b>	<b>\$23,378,286.00</b>



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

	12/31/2024	12/31/2023	12/31/2022
<b>Long-Term Obligations</b>			
<b>Debt Obligations</b>			
628 - Bonds Payable	\$10,905,000.00	\$11,500,000.00	\$12,085,000.00
<b>Total for Debt Obligations</b>	<b>\$10,905,000.00</b>	<b>\$11,500,000.00</b>	<b>\$12,085,000.00</b>
<b>Other Long-Term Obligations</b>			
638 - Net Pension Liability Proportionate Share	\$11,030,691.00	\$11,431,750.00	\$747,982.00
<b>Total for Other Long-Term Obligations</b>	<b>\$11,030,691.00</b>	<b>\$11,431,750.00</b>	<b>\$747,982.00</b>
<b>Total for Long-Term Obligations</b>	<b>\$21,935,691.00</b>	<b>\$22,931,750.00</b>	<b>\$12,832,982.00</b>

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**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 Henrietta  
 Annual Financial Report  
 For the Fiscal Period 01/01/2024 - 12/31/2024

**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	\$11,500,000.00	\$0.00	\$595,000.00	\$0.00	\$0.00	\$0.00	\$10,905,000.00
<b>Total</b>	\$11,500,000.00	\$0.00	\$595,000.00	\$0.00	\$0.00	\$0.00	\$10,905,000.00

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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
<b>Bond</b> Station #5 Construction		8/10/17	12/15/38	\$3,415,000.00	\$0.00	\$180,000.00	\$0.00	\$0.00	\$0.00	\$3,235,000.00
<b>Bond</b> Aerial Fire Truck		4/30/19	12/15/24	\$195,000.00	\$0.00	\$195,000.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Bond</b> Station 6		8/8/22	12/15/46	\$7,890,000.00	\$0.00	\$220,000.00	\$0.00	\$0.00	\$0.00	\$7,670,000.00

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**Bond Repayment**

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2025	\$415,000.00	\$372,794.00	\$787,794.00	\$10,490,000.00
2026	\$430,000.00	\$361,501.00	\$791,501.00	\$10,060,000.00
2027	\$445,000.00	\$349,788.00	\$794,788.00	\$9,615,000.00
2028	\$455,000.00	\$337,688.00	\$792,688.00	\$9,160,000.00
2029	\$475,000.00	\$325,063.00	\$800,063.00	\$8,685,000.00
2030	\$495,000.00	\$310,163.00	\$805,163.00	\$8,190,000.00
2031	\$510,000.00	\$294,281.00	\$804,281.00	\$7,680,000.00
2032	\$530,000.00	\$277,913.00	\$807,913.00	\$7,150,000.00
2033	\$550,000.00	\$260,906.00	\$810,906.00	\$6,600,000.00
2034	\$565,000.00	\$243,263.00	\$808,263.00	\$6,035,000.00
2035	\$585,000.00	\$225,113.00	\$810,113.00	\$5,450,000.00
2036	\$605,000.00	\$206,325.00	\$811,325.00	\$4,845,000.00
2037	\$635,000.00	\$186,450.00	\$821,450.00	\$4,210,000.00

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Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2038	\$650,000.00	\$165,600.00	\$815,600.00	\$3,560,000.00
2039	\$385,000.00	\$142,400.00	\$527,400.00	\$3,175,000.00
2040	\$400,000.00	\$127,000.00	\$527,000.00	\$2,775,000.00
2041	\$420,000.00	\$111,000.00	\$531,000.00	\$2,355,000.00
2042	\$430,000.00	\$94,200.00	\$524,200.00	\$1,925,000.00
2043	\$455,000.00	\$77,000.00	\$532,000.00	\$1,470,000.00
2044	\$470,000.00	\$58,800.00	\$528,800.00	\$1,000,000.00
2045	\$490,000.00	\$40,000.00	\$530,000.00	\$510,000.00
2046	\$510,000.00	\$20,400.00	\$530,400.00	\$0.00
<b>Total</b>	<b>\$10,905,000.00</b>	<b>\$4,587,648.00</b>	<b>\$15,492,648.00</b>	
\$10,905,000.00 Total Bond Ending Balance for Statement of Indebtedness.				

Fire District of Henrietta  
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**Bank Reconciliation**

**Accounts**

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
5551	Checking	A	\$47.89	\$0.00	\$0.00	\$0.00	\$47.89
1813	Checking	H	\$539,284.65	\$0.00	\$0.00	\$0.00	\$539,284.65
3530	Checking	A	\$189,810.82	\$6,353.62	(\$47,623.63)	\$0.00	\$148,540.81
7177	Savings	A	\$632,303.13	\$0.00	\$0.00	\$0.00	\$632,303.13
7045	Government premier money market	A	\$1,574,120.45	\$0.00	\$0.00	\$0.00	\$1,574,120.45
2744	Certificate of Deposit (CD)	A	\$1,814,002.57	\$0.00	\$0.00	\$0.00	\$1,814,002.57
7770	Savings	A	\$1,389,907.32	\$0.00	\$0.00	\$0.00	\$1,389,907.32
3548	Checking	A	\$171,005.77	\$0.00	(\$9,882.52)	\$0.00	\$161,123.25
<b>Total</b>			\$6,310,482.60	\$6,353.62	(\$57,506.15)	\$0.00	\$6,259,330.07
<b>Total Cash From Financials</b>							\$6,259,330.07

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**Bank Reconciliation**

**Collateralization of Cash**

<b>Total Bank Balance</b>	\$6,310,482.60
FDIC Insurance	\$750,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$5,926,693.42
<b>Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured</b>	<b>\$6,676,693.42</b>

**Investments and Collateralization of Investments**

<b>Investments From Financials</b>	\$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
80			12

**Number Receiving Benefits**

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$122,719.50	9			5
Police Retirement	\$2,442,797.50	71			12
Fire Retirement					
Local Pension Fund	\$250,901.37	80			0
Social Security	\$750,039.64	80			0
Worker's Compensation	\$181,306.00	80			0
Life Insurance	\$47,807.24	80			0
Disability Insurance	\$0.00	80			0
Hospital, Medical and Dental Insurance	\$1,942,338.47	80			0
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters	\$33,715.64	0			0
Employee Benefits, Other	\$0.00	0			1
Unemployment Insurance					
<b>Total Employee Benefits Paid</b>	<b>\$5,771,625.36</b>				

Fire District of Henrietta  
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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?	\$5,974,326.17
7. What is your Fire District's statutory spending limitation margin for the next fiscal year?	\$3,941,776.00
8. Does your Fire District have a Length of Service Award Program (LOSAP) for volunteer firefighters?	Yes