

**Fire District of Henrietta
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025**

Fire District of Henrietta
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

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 12/31/2025, is true and correct to the best of my knowledge and belief.

Table of contents

Financial Statements	.....	1
A - General	.....	2
H - Capital Projects	.....	12
TC - Custodial	.....	17
K - Schedule of Non-Current Government Assets	.....	22
W - Schedule of Non-Current Government Liabilities	.....	23
Supplemental Schedules	.....	24
Statement of Indebtedness	.....	25
Bond Repayment	.....	27
Bank Reconciliation	.....	29
Employee and Retiree Benefits	.....	31
Fire District Questionnaire	.....	32

Fire District of Henrietta
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

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 2025 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2025:

List of funds being used

- A - General
- H - Capital Projects
- TC - Custodial
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

All amounts included in this Annual Financial Report for 2025 represent data filed by your government with OSC as reviewed and adjusted where necessary.

Fire District of Henrietta
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$278,585.36	\$309,711.95	\$122,695.68
201 - Cash In Time Deposits	\$4,656,351.88	\$3,388,123.02	\$1,838,740.30
Total for Cash and Cash Equivalents	\$4,934,937.24	\$3,697,834.97	\$1,961,435.98
Restricted Cash and Cash Equivalents			
230 - Cash Special Reserves	\$1,898,389.87	\$2,022,210.45	\$1,533,414.83
Total for Restricted Cash and Cash Equivalents	\$1,898,389.87	\$2,022,210.45	\$1,533,414.83
Restricted Investments			
461 - Service Award Program Assets	\$2,387,253.59	\$2,202,648.07	\$2,149,337.61
Total for Restricted Investments	\$2,387,253.59	\$2,202,648.07	\$2,149,337.61
Other Assets			
480 - Prepaid Expenses	\$805,147.12	\$718,186.28	\$595,083.35
Total for Other Assets	\$805,147.12	\$718,186.28	\$595,083.35
Total for Assets	\$10,025,727.82	\$8,640,879.77	\$6,239,271.77
Total for Assets and Deferred Outflows	\$10,025,727.82	\$8,640,879.77	\$6,239,271.77

Fire District of Henrietta
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General
Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$141,113.14	\$161,317.66	\$15,810.49
601 - Accrued Liabilities	\$49,429.83	\$71,802.17	\$34,813.30
Total for Payables	\$190,542.97	\$233,119.83	\$50,623.79
Total for Liabilities	\$190,542.97	\$233,119.83	\$50,623.79
Fund Balance			
Nonspendable Fund Balance			
806 - Not In Spendable Form	\$805,147.12	\$718,186.28	\$595,083.35
Total for Nonspendable Fund Balance	\$805,147.12	\$718,186.28	\$595,083.35
Restricted Fund Balance			
878 - Capital Reserve	\$1,898,389.87	\$2,022,210.45	\$1,533,414.83
895 - Restricted for Service Award Program	\$2,387,253.59	\$2,202,648.07	\$2,149,337.61
Total for Restricted Fund Balance	\$4,285,643.46	\$4,224,858.52	\$3,682,752.44
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$1,317,000.00	\$38,708.00	-
Total for Assigned Fund Balance	\$1,317,000.00	\$38,708.00	\$0.00
Unassigned Fund Balance			

Fire District of Henrietta
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
917 - Unassigned Fund Balance	\$3,427,394.27	\$3,426,007.14	\$1,910,812.19
Total for Unassigned Fund Balance	\$3,427,394.27	\$3,426,007.14	\$1,910,812.19
Total for Fund Balance	\$9,835,184.85	\$8,407,759.94	\$6,188,647.98
Total for Liabilities, Deferred Inflows and Fund Balances	\$10,025,727.82	\$8,640,879.77	\$6,239,271.77

Fire District of Henrietta
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$20,999,940.56	\$19,759,759.10	\$17,252,962.18
Total for Property Taxes	\$20,999,940.56	\$19,759,759.10	\$17,252,962.18
Use of Money and Property			
2401 - Interest and Earnings	\$865,074.95	\$761,002.76	\$526,405.44
Total for Use of Money and Property	\$865,074.95	\$761,002.76	\$526,405.44
Sales of Property and Compensation for Loss			
2665 - Sales of Equipment	\$105,999.00	\$15,502.00	\$6,062.00
2680 - Insurance Recoveries	\$112,411.00	\$54,221.22	\$58,794.71
Total for Sales of Property and Compensation for Loss	\$218,410.00	\$69,723.22	\$64,856.71
Other Revenues			
2705 - Gifts and Donations	\$47,571.00	\$47,330.00	\$47,555.00
2770 - Unclassified <i>Refunds, EMS Reimbursement, Retiree medical reimbursement</i>	\$39,421.85	\$45,966.83	\$264,590.91
Total for Other Revenues	\$86,992.85	\$93,296.83	\$312,145.91
State Aid			
3389 - State Aid Other Public Safety	\$21,466.80	\$60,750.00	-
Total for State Aid	\$21,466.80	\$60,750.00	\$0.00

Fire District of Henrietta
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Revenues	\$22,191,885.16	\$20,744,531.91	\$18,156,370.24
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	\$250,000.00	-	\$7,510.02
Total for Operating Transfers	\$250,000.00	\$0.00	\$7,510.02
Total for Other Sources	\$250,000.00	\$0.00	\$7,510.02
Total for Revenues and Other Sources	\$22,441,885.16	\$20,744,531.91	\$18,163,880.26

Fire District of Henrietta
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Public Safety			
Fire Protection			
34101 - Fire Protection - Personal Services	\$10,495,706.05	\$10,004,794.65	\$9,677,136.43
34102 - Fire Protection - Equipment and Capital Outlay	\$1,857,205.63	\$486,434.46	\$1,670,302.26
34104 - Fire Protection - Contractual	\$1,285,005.33	\$1,277,851.72	\$1,170,356.74
Total for Fire Protection	\$13,637,917.01	\$11,769,080.83	\$12,517,795.43
Total for Public Safety	\$13,637,917.01	\$11,769,080.83	\$12,517,795.43
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$152,762.25	\$122,719.50	\$102,478.75
90158 - Police Retirement - Employee Benefits	-	\$2,442,797.50	\$2,025,147.25
90168 - Fire Retirement - Employee Benefits	\$2,791,035.00	-	-
90258 - Local Pension Fund - Employee Benefits	\$228,451.60	\$250,901.37	\$217,839.15
90308 - Social Security - Employee Benefits	\$779,423.26	\$750,039.64	\$715,991.56
90408 - Workers' Compensation - Employee Benefits	\$185,548.29	\$181,306.00	\$180,258.15
90458 - Life Insurance - Employee Benefits	\$54,806.87	\$47,807.24	\$45,272.16
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$2,369,406.30	\$1,942,338.47	\$1,657,608.60
90858 - Supplemental Benefit Payments to Disabled Firefighters - Employee Benefits	\$27,315.91	\$33,715.64	\$31,547.12

Fire District of Henrietta
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Total for Employee Benefits	\$6,588,749.48	\$5,771,625.36	\$4,976,142.74
Total for Employee Benefits	\$6,588,749.48	\$5,771,625.36	\$4,976,142.74
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$415,000.00	\$595,000.00	\$585,000.00
97107 - Serial Bonds - Debt Interest	\$372,793.76	\$389,713.76	\$404,220.00
Total for Debt Service	\$787,793.76	\$984,713.76	\$989,220.00
Total for Debt Service	\$787,793.76	\$984,713.76	\$989,220.00
Total for Expenditures	\$21,014,460.25	\$18,525,419.95	\$18,483,158.17
Total for Expenditures and Other Uses	\$21,014,460.25	\$18,525,419.95	\$18,483,158.17

Fire District of Henrietta
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General
Changes in Fund Balance**

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$8,407,759.94	\$6,188,647.98	\$6,473,220.59
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	-	\$34,705.30
8022 - Restated Fund Balance - Beginning of Year	\$8,407,759.94	\$6,188,647.98	\$6,507,925.89
Add Revenues and Other Sources	\$22,441,885.16	\$20,744,531.91	\$18,163,880.26
Deduct Expenditures and Other Uses	\$21,014,460.25	\$18,525,419.95	\$18,483,158.17
8029 - Fund Balance - End of Year	\$9,835,184.85	\$8,407,759.94	\$6,188,647.98

Fire District of Henrietta
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General
Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$21,580,401.00	\$20,942,910.00	\$19,703,325.00
1099 - Est Rev - Property Tax Items	\$55,000.00	\$54,000.00	-
2499 - Est Rev - Use of Money and Property	\$330,000.00	\$200,000.00	\$120,000.00
2799 - Est Rev - Other Revenues	\$80,000.00	\$80,000.00	\$135,000.00
Total for Estimated Revenue	\$22,045,401.00	\$21,276,910.00	\$19,958,325.00
Estimated Other Sources			
5099 - Est Rev - Operating Transfers	\$300,000.00	\$250,000.00	-
599 - Appropriated Fund Balance	\$1,317,000.00	\$38,708.00	-
Total for Estimated Other Sources	\$1,617,000.00	\$288,708.00	\$0.00
Total for Estimated Revenues and Other Sources	\$23,662,401.00	\$21,565,618.00	\$19,958,325.00

Fire District of Henrietta
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

**A - General
 Adopted Budget Summary**

	12/31/2026	12/31/2025	12/31/2024
Estimated Appropriations and Other Uses			
Estimated Appropriations			
3999 - App - Public Safety	\$14,904,900.00	\$13,394,258.00	\$12,605,550.00
9199 - App - Employee Benefits	\$7,966,000.00	\$7,383,460.00	\$6,367,860.00
9899 - App - Debt Service	\$791,501.00	\$787,900.00	\$984,915.00
Total for Estimated Appropriations	\$23,662,401.00	\$21,565,618.00	\$19,958,325.00
Total for Estimated Appropriations and Other Uses	\$23,662,401.00	\$21,565,618.00	\$19,958,325.00

Fire District of Henrietta
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

**H - Capital Projects
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
201 - Cash In Time Deposits	\$300,300.69	\$539,284.65	\$528,268.62
Total for Cash and Cash Equivalents	\$300,300.69	\$539,284.65	\$528,268.62
Total for Assets	\$300,300.69	\$539,284.65	\$528,268.62
Total for Assets and Deferred Outflows	\$300,300.69	\$539,284.65	\$528,268.62

Fire District of Henrietta
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

**H - Capital Projects
 Balance Sheet**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Fund Balances			
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	\$300,300.69	\$539,284.65	\$528,268.62
Total for Assigned Fund Balance	\$300,300.69	\$539,284.65	\$528,268.62
Total for Fund Balance	\$300,300.69	\$539,284.65	\$528,268.62
Total for Liabilities, Deferred Inflows and Fund Balances	\$300,300.69	\$539,284.65	\$528,268.62

Fire District of Henrietta
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

**H - Capital Projects
 Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Revenues			
Use of Money and Property			
2401 - Interest and Earnings	\$11,016.04	\$11,016.03	\$8,514.70
Total for Use of Money and Property	\$11,016.04	\$11,016.03	\$8,514.70
Total for Revenues	\$11,016.04	\$11,016.03	\$8,514.70
Total for Revenues and Other Sources	\$11,016.04	\$11,016.03	\$8,514.70

Fire District of Henrietta
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**H - Capital Projects
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Expenditures			
Public Safety			
Fire Protection			
34102 - Fire Protection - Equipment and Capital Outlay	-	-	\$463,839.36
Total for Fire Protection	\$0.00	\$0.00	\$463,839.36
Total for Public Safety	\$0.00	\$0.00	\$463,839.36
Total for Expenditures	\$0.00	\$0.00	\$463,839.36
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer <i>Transfers to the general fund.</i>	\$250,000.00	-	-
Total for Interfund Transfers	\$250,000.00	\$0.00	\$0.00
Total for Interfund Transfers	\$250,000.00	\$0.00	\$0.00
Total for Other Uses	\$250,000.00	\$0.00	\$0.00
Total for Expenditures and Other Uses	\$250,000.00	\$0.00	\$463,839.36

Fire District of Henrietta
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

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

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$539,284.65	\$528,268.62	\$1,018,772.29
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	-	\$35,179.01
8022 - Restated Fund Balance - Beginning of Year	\$539,284.65	\$528,268.62	\$983,593.28
Add Revenues and Other Sources	\$11,016.04	\$11,016.03	\$8,514.70
Deduct Expenditures and Other Uses	\$250,000.00	\$0.00	\$463,839.36
8029 - Fund Balance - End of Year	\$300,300.69	\$539,284.65	\$528,268.62

Fire District of Henrietta
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

**TC - Custodial
 Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
Assets and Deferred Outflows			
Assets			
Investments			
460 - Deferred Compensation Plan Assets	\$9,314,823.78	\$7,754,331.60	\$6,538,633.25
Total for Investments	\$9,314,823.78	\$7,754,331.60	\$6,538,633.25
Total for Assets	\$9,314,823.78	\$7,754,331.60	\$6,538,633.25
Total for Assets and Deferred Outflows	\$9,314,823.78	\$7,754,331.60	\$6,538,633.25

Fire District of Henrietta
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**TC - Custodial
Statement of Net Position**

	12/31/2025	12/31/2024	12/31/2023
Liabilities, Deferred Inflows and Net Position			
Liabilities			
Other Liabilities			
717 - Deferred Compensation	\$9,314,823.78	\$7,754,331.60	\$6,538,633.25
Total for Other Liabilities	\$9,314,823.78	\$7,754,331.60	\$6,538,633.25
Total for Liabilities	\$9,314,823.78	\$7,754,331.60	\$6,538,633.25
Total for Liabilities, Deferred Inflows and Net Position	\$9,314,823.78	\$7,754,331.60	\$6,538,633.25

Fire District of Henrietta
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**TC - Custodial
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Revenues and Other Sources			
Total for Revenues and Other Sources	\$0.00	\$0.00	\$0.00

Fire District of Henrietta
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

**TC - Custodial
Results of Operations**

	12/31/2025	12/31/2024	12/31/2023
Expenditures and Other Uses			
Total for Expenditures and Other Uses	\$0.00	\$0.00	\$0.00

Fire District of Henrietta
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

**TC - Custodial
 Changes in Net Position**

	12/31/2025	12/31/2024	12/31/2023
Analysis of Changes in Net Position			
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

Fire District of Henrietta
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

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

	12/31/2025	12/31/2024	12/31/2023
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	\$802,635.00	\$802,635.00	\$846,852.00
105 - Construction Work In Progress	-	-	\$7,422,093.01
Total for Non-Depreciable Capital Assets	\$802,635.00	\$802,635.00	\$8,268,945.01
Depreciable Capital Assets			
102 - Buildings	\$13,681,009.00	\$13,681,009.00	\$13,149,156.00
103 - Improvements Other Than Buildings	\$7,768,849.12	\$7,768,849.12	-
104 - Machinery and Equipment	\$9,596,235.00	\$8,437,982.92	\$8,469,012.00
Total for Depreciable Capital Assets	\$31,046,093.12	\$29,887,841.04	\$21,618,168.00
Total for Non-Current Assets	\$31,848,728.12	\$30,690,476.04	\$29,887,113.01

Fire District of Henrietta
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

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

	12/31/2025	12/31/2024	12/31/2023
Long-Term Obligations			
Debt Obligations			
628 - Bonds Payable	\$10,490,000.00	\$10,905,000.00	\$11,500,000.00
Total for Debt Obligations	\$10,490,000.00	\$10,905,000.00	\$11,500,000.00
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$13,497,635.00	\$11,030,691.00	\$11,431,750.00
Total for Other Long-Term Obligations	\$13,497,635.00	\$11,030,691.00	\$11,431,750.00
Total for Long-Term Obligations	\$23,987,635.00	\$21,935,691.00	\$22,931,750.00

Fire District of Henrietta
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

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 01/01/2025 - 12/31/2025

**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	\$10,905,000.00	\$0.00	\$415,000.00	\$0.00	\$0.00	\$0.00	\$10,490,000.00
Total	\$10,905,000.00	\$0.00	\$415,000.00	\$0.00	\$0.00	\$0.00	\$10,490,000.00

Fire District of Henrietta
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

**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 Station #5 Construction		8/10/17	12/15/38	\$3,235,000.00	\$0.00	\$185,000.00	\$0.00	\$0.00	\$0.00	\$3,050,000.00
Bond Station 6		8/8/22	12/15/46	\$7,670,000.00	\$0.00	\$230,000.00	\$0.00	\$0.00	\$0.00	\$7,440,000.00

Fire District of Henrietta
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
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
2038	\$650,000.00	\$165,600.00	\$815,600.00	\$3,560,000.00

Fire District of Henrietta
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
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
Total	\$10,490,000.00	\$4,214,854.00	\$14,704,854.00	

\$10,490,000.00 Total Bond Ending Balance for Statement of Indebtedness.

Fire District of Henrietta
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
3530	Checking	A	\$193,104.72	\$0.00	(\$49,305.19)	\$0.00	\$143,799.53
3548	Checking	A	\$140,787.16	\$0.00	(\$6,043.80)	\$0.00	\$134,743.36
1813	Checking	H	\$300,300.69	\$0.00	\$0.00	\$0.00	\$300,300.69
7177	Savings	A	\$1,041,502.68	\$0.00	\$0.00	\$0.00	\$1,041,502.68
7770	Savings	A	\$856,887.19	\$0.00	\$0.00	\$0.00	\$856,887.19
6574	Savings	A	\$42.47	\$0.00	\$0.00	\$0.00	\$42.47
2744	Certificate of Deposit (CD)	A	\$3,020,699.15	\$0.00	\$0.00	\$0.00	\$3,020,699.15
7045	Savings	A	\$1,635,652.73	\$0.00	\$0.00	\$0.00	\$1,635,652.73
Total			\$7,188,976.79	\$0.00	(\$55,348.99)	\$0.00	\$7,133,627.80
Total Cash From Financials							\$7,133,627.80

Fire District of Henrietta
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$7,188,976.79
FDIC Insurance	\$750,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$6,822,756.74
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$7,572,756.74

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

Fire District of Henrietta
Annual Financial Report
For the Fiscal Period 01/01/2025 - 12/31/2025

Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
90	2	49	19

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$152,762.25	9	2		5
Police Retirement	\$0.00	0	0		0
Fire Retirement	\$2,791,035.00	81	0		14
Social Security	\$779,423.26	90	0		0
Worker's Compensation	\$185,548.29	90	0		0
Life Insurance	\$54,806.87	90	0		0
Unemployment Insurance					
Disability Insurance					
Hospital, Medical and Dental Insurance	\$2,369,406.30	90	0		0
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters	\$27,315.91	0	0		1
Employee Benefits, Other					
Local Pension Fund	\$228,451.60	0	0	49	0
Total Employee Benefits Paid	\$6,588,749.48				

Fire District of Henrietta
 Annual Financial Report
 For the Fiscal Period 01/01/2025 - 12/31/2025

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?	\$6,177,152.85
7. What is your Fire District's statutory spending limitation margin for the next fiscal year?	\$5,868,752.00
8. Does your Fire District have a Length of Service Award Program (LOSAP) for volunteer firefighters?	Yes