

2023 Annual Report

Lakes Region Mutual Fire Aid



Proudly Serving:

- Alexandria
- Alton
- Andover
- Ashland
- Barnstead
- Belmont
- Bridgewater
- Bristol
- Campton
- Center Harbor
- Danbury
- Dorchester
- Ellsworth
- Franklin
- Gilford
- Gilmanton
- Groton
- Hebron
- Hill
- Holderness
- Laconia
- Meredith
- Moultonborough
- New Hampton
- Northfield
- Plymouth
- Rumney
- Sanbornton
- Sandwich
- Strafford
- Thornton
- Tilton
- Warren
- Waterville Valley
- Wentworth





This report is available electronically, or in printed copies by contacting:

Lakes Region Mutual Fire Aid Association
62 Communications Drive
Laconia, NH 03246
(603) 528-9111

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Board of Directors

The Board of Directors is made up of the Fire Chief from each member community or their designee, with each entitled to one vote. The Board of Directors are the Governing Body of the Association

| | | | |
|----------------------|----------------------------|------------------------|-------------------|
| Chief George Clayman | Alexandria | Chief Jamie Moulton | Hill |
| Capt. Pat O'Brien | Alton | Chief Jeremy Bonan | Holderness |
| Chief Stephen Barton | Andover | Chief Deb Black | Belmont |
| Chief Steve Heath | Ashland | Chief Ken Jones | Meredith |
| Chief Al Poulin | Barnstead | Chief Dave Bengtson | Moultonborough |
| Chief Tim Joubert | Laconia | Chief Scott Cathy | New Hampton |
| Chief Don Atwood | Bridgewater | Vacant | Northfield |
| Chief Ben LaRoche | Bristol | Chief Thomas Morrison | Plymouth |
| Chief Dan Defosses | Campton/Thornton/Ellsworth | Chief Tyler Driscoll | Center Harbor |
| Chief Evan Hacker | Rumney | Chief Paul Dexter | Sanbornton |
| Chief Jeremy Martin | Danbury | Chief Ted Call | Sandwich |
| Vacant | Dorchester | Chief Scott Whitehouse | Strafford |
| Chief Michael Foss | Franklin | Chief Michael Sitar | Tilton |
| Chief Steve Carrier | Gilford | Chief Arthur Heath | Warren |
| Chief Joe Hempel | Gilmanton | Chief David Noyes | Waterville Valley |
| Director Tony Albert | Groton | Chief Jeff Ames | Wentworth |
| Chief Jamie Moulton | Hebron | | |

Executive Committee

The Executive Committee performs duties as directed by the Board of Directors. The Executive Committee is made up of five members of the Board of Directors, with one member serving as the President of the Lakes Region Mutual Fire Aid Association.

Chief Michael Sitar, Chairman, 2027

Chief Paul Dexter, 2027, Secretary/Treasurer

Chief David Bengtson, 2024

Chief Jeremy Bonan, 2025

Chief Ben LaRoche 2026

Community Assessments

Where do they come from?

Each year the Board of Directors adopts an annual operating budget for the upcoming year. The budget is funded through member community assessments. The community assessments are arrived at using a method that considers fixed costs (10% of total budget), property valuations (40%) and the population (50%) of each community.

Fixed Costs — 10% of Assessment

Ten percent of the total budget is divided by the number of member communities. Each community pays the same amount toward the fixed costs.

Example:

Budget total = \$1,318,451 (Not including Capital Reserve contribution, or CNHMT Support)

10% = \$131,845 / 35 member communities = \$3,767.00

Each community will pay \$3,767.00 as part of their annual assessment

Valuation Factor — 40% of Assessment

40% of the assessment value is based on a community's total property value. A formula has been arrived at that takes these differing figures into account and ensures an equitable assessment to each town since each one is different.

The NH Department of Revenue Administration publishes tables listing the property values of each community in the state on a yearly basis. These values are used in calculating a member community's assessment.

A valuation factor is arrived at by dividing 40% of the total budget by the total valuation of all member communities.

Example:

40% of total budget = \$527,380.40 Total evaluation of member communities = \$24,419,295,288 $\$527,380.40 \div \$24,419,295,288 = .00002159686404409360$

(Valuation Factor) Community X Property Valuation = \$1,755,612,953 x .00002159686404409360 = \$37,915.73 Therefore, Community X's Valuation Factor assessment = \$37,915.73



Population Factor — 50% of Assessment

50% of the assessment value is based on a community's population. The NH Office of State Planning publishes population estimates each year and these estimates are used to calculate a member community's assessment.

The **population factor** is arrived at by dividing 50% of the total budget by the total population of all member communities.

Example:

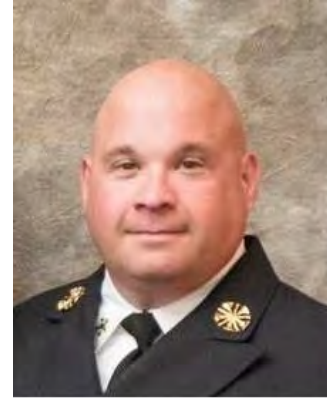
50% of total budget = \$659,225.50 Total population of member communities = 117,974 $\$659,225.50 \div 117,974 = 5.87885894217270$ (Population Factor) Community X's Population = 5,256 $5,256 \times 5.87885894217270 = \$30,899.28$ Therefore, Community X's Population Factor Assessment = \$30,882.31

Community X's Annual Assessment is:
 $\$37,915.73 + \$3,767 + \$30,882.31 = \$72,565.04$
(Not including Capital Reserve, or CNHMT Support)



Message from The Chief

The Lakes Region Mutual Fire Aid Association Executive Committee, Board of Directors, and staff are pleased to present the 2023 annual report. The Lakes Region Mutual Fire Aid Association is a District Fire Mutual Aid System organized under state law (RSA 154:30 a-h). We serve thirty-five-member communities, and fire districts across five counties in the State of New Hampshire. In addition to providing 24/7 professional Fire, EMS, and All Hazards Emergency Dispatch Services, LRMFA collaboratively provides to our members a Training and Education Division, Central NH Hazardous Material Team oversight (in conjunction with CAFMAC), Task Force Overhead Teams, Mutual Aid Coordination, and on scene support.



2023 was an exciting year for the association. We began the year with bringing Deputy Chief Paul D. Steele Jr. back to NH from his previously suffered injury. It was quite a site watching Massachusetts State Police, Cambridge Police and several other police agencies shut down Interstate 93 from the rehab facility to the NH state line, where NH State Police picked up a procession of about 17 fire department SUV's. Once arriving in the Barnstead area several agencies had apparatus staged on the way to Amanda and Paul's house, and there were well wishers along the roadway too. Paul returned to full duty in April, seven months from the date of his injury.



Lt. Parker retired in February, after almost twenty-one years of service to the association. We were fortunate that he stayed on with us in a part time capacity and continued to work on the Tyler CAD deployment. Daves input and tenacity to the project kept it on track, and we went live with our new CAD system on 10/31/23. There were no delays in our go live date, which is due to Lt. Parker and his CAD team (our staff). The staff continues to manage the CAD and make changes and refine it as needed. A few agencies have deployed IPADS or Tablets to use the app that comes

with it, and a couple are using the MDT's. If you are interested in learning more about tablet or MDT usage, please contact Deputy Chief Steele.

In April of 2023 we again celebrated National Public Safety Telecommunicator Week with a co-hosted open house with our facility, and NH911. The event was well attended, and we see attendance grow each year. It is estimated over 150 people attended in 2023.

As part of National Public Safety Telecommunicator Week, the NH Emergency Dispatchers Association hosts an annual training conference. At this year's conference several members of our team were awarded the NHEDA Team of the Year award. The award was based on a nomination I did for the Christmas Eve 2022 storm. The on duty shift of two, surged staffing to a total of seven and together they received, prioritized, and dispatched five times the normal number of calls in a 24 hour period. At the NHEDA Annual Meeting and Awards Banquet I was honored to have the status of NHEDA "Life Member" conferred to me by a vote of the NHEDA Board of Directors.



During 2023 we had significant staffing problems, like many agencies. Going into the 2024 budget Chief Goldman, and Deputy Chief Steele presented staffing options for raises for the staff, they also presented compelling evidence to support their anticipated 15% raises for the staff. Fortunately, the Board of Directors understood the situation, and agreed to the raises in the budget. We are fully staffed, and as I write this, this is the longest we have been without a vacancy in over a year. We are grateful to the Board for their work in the 2023 vs. 2024 budget.

During 2023, the Board continued to wrestle with the idea of making our assessment formula more equitable. Under the direction of Chief Ben Laroche, a study committee was formed, and after months of research and meetings the committee presented options to the Board of Directors. The Board of Directors at their May meeting motioned to change the assessment formula for the operational side of the budget (not including HAZMAT, and CIP contributions). The new assessment formula beginning with the 2024 budget will incrementally change to Fixed Factor (20%), Valuation Factor (25%), Population Factor (30%), and add an incident factor of 25%. These changes will occur incrementally over 2024-2029. Regarding the

“incident factor” there were concerns about multiple agencies responding to one call, for instance a multiple alarm building fire in Town A. If Town A requests mutual aid from towns B-E....each of those towns would have an incident. It was determined that for multiple alarm or multi-agency responses, the “requesting” town would be the only one to have their incident numbers affected regarding the assessment formula.

During 2023, LRMFAA dispatched a total of 28,740 emergency calls, which is 3.01% less than 2022. Although we dispatched less calls than the previous year, it seemed of the calls we did dispatch that they were more complex and required more resources. It just seemed busier. These numbers still equate to almost 80 incidents, and over 133 telephone calls per day.

2023 Stats:

| Month | Admin | Emergency | Incidents |
|-----------|--------|-----------|-----------|
| January | 1,300 | 2,507 | 2,322 |
| February | 1,212 | 2,363 | 2,232 |
| March | 1,228 | 2,311 | 2,168 |
| April | 1,500 | 2,819 | 2,067 |
| May | 1,416 | 2,819 | 2,416 |
| June | 1,500 | 2,819 | 2,619 |
| July | 1,485 | 3,042 | 2,862 |
| August | 1,527 | 2,863 | 2,646 |
| September | 1,476 | 2,687 | 2,513 |
| October | 1,333 | 2,482 | 2,342 |
| November | 1,562 | 2,481 | 2,132 |
| December | 1,547 | 2,484 | 2,395 |
| Total | 17,086 | 31,677 | 28,714 |
| Avg/Day | 46.81 | 86.79 | 78.67 |

All the staff is looking forward to 2024, we have great support from the Board of Directors and the community, committed and dedicated people working on our team, and we will continue to provide a superior product to our member communities as we always have.

Respectfully,



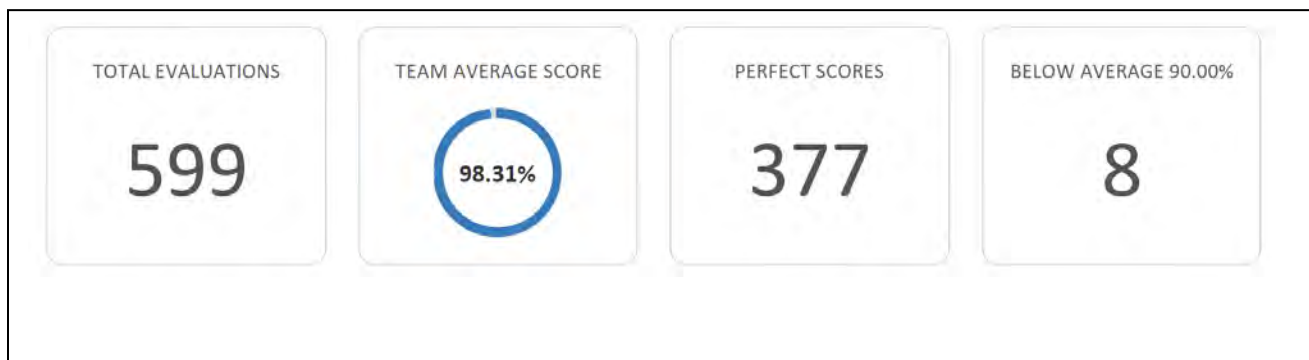
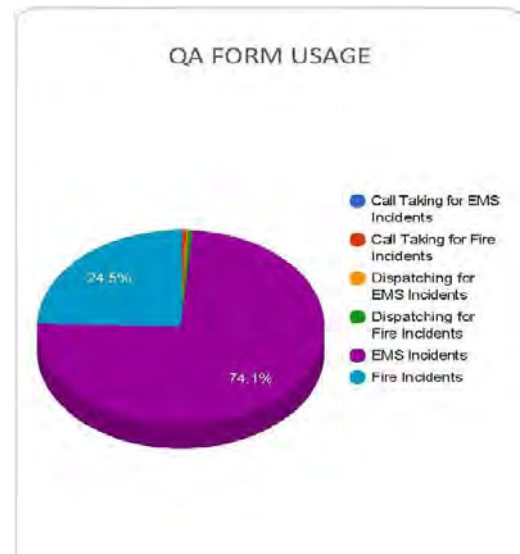
Jonathan M. Goldman, CPE, RPL
Chief Coordinator

Quality Assurance/Quality Improvement

LRMFA as an organization, has embraced the concept of utilizing national standards and best practices to guide our actions, policies, and procedures. As such we are one of the few communications centers in New Hampshire that employ an ANSI standard approved Quality Assurance/Quality Improvement (QA/QI) program to rate our call handling, and dispatching skills compared to our policies, procedures, training, and national standards and best practices. We are one of even fewer agencies whose QA/QI program meets or exceeds the APCO/NENA ANS 1.107.1.2015 Standard for the Establishment of a Quality Assurance and Quality Improvement Program for Public Safety Answering Points.

Lieutenant Hannafin serves as our Training Coordinator, and part of her responsibilities are to oversee the QA/QI program each month. As part of her responsibilities as the QA/QI Coordinator a minimum of 2% of our monthly call volume is randomly reviewed for compliance. Aside from the random calls for service that are reviewed, calls that rise to a certain level such as multiple alarm calls, fatal fires, etc. are reviewed as well.

Our staff maintains very high scores, within the QA/QI program with a team average score of 98.31%.



NFPA 1221(2022) states that LRMFA should process requests for emergency assistance within 60 seconds, 90% of the time.

The goal of LRMFA is to receive, prioritize, and dispatch ALL calls for service in 60 seconds or less. For 2023, the LRMFA average call handling time was 79 seconds. This is an increase of 9 seconds over 2022 and is attributed to the significant staffing changes that occurred in 2023. As new staff need to be trained, they are not as proficient as seasoned staff when it comes to call handling times. This is one of many reasons why it is imperative to retain staff.

| 2023 | Call Processing | Call Taking | Dispatching | Total Score |
|------|-----------------|-------------|-------------|-------------|
| YTD | 1:19 | 98 | 98 | 98 |

Lakes Region Mutual Fire Aid Staff

The below staff represents the Full and Part time men and woman who work tirelessly each day to meet or exceed the needs and expectations of the organization.

Administration

Chief Coordinator Jonathan M. Goldman, CPE, RPL

Deputy Chief Coordinator Paul D. Steele Jr.

Shift A

Lieutenant Erin Hannafin, RPL

Dispatcher Joshua Hanson

Shift B

Lieutenant Derrek Trempe

Dispatcher Brian Dumka

Shift C

Lieutenant Ricky Fowler

Dispatcher T. Adam Sattler

Shift D

Lieutenant Matt LaDuke

Dispatcher Jennifer Olisky

Per-Diem Dispatchers/Reserve Officers

Dave Parker (ret.)

Special Projects Coordinator/Rural Hitch

Nicholas Bridle

NATIONAL PUBLIC SAFETY TELECOMMUNICATOR WEEK 2024



Chief
Jonathan Goldman



Deputy Chief
Paul Steele

Between the thin **RED LINE** and the thin **BLUE LINE** of public safety lies the thinnest **GOLD LINE**.
The **GOLD LINE** represents those who rarely are seen, but mostly heard.



Lieutenant
Erin Hannafin



Lieutenant
Derrek Tremp



Lieutenant
Richard Fowler



Lieutenant
Matt LaDuke



Dispatcher
Joshua Hanson



Dispatcher
Brian Dumka



Dispatcher
Adam Sattler



Dispatcher
Jennifer Olisky



Reserve Officer
David Parker



2023 Budget and Financial Statements

As required by law, the Lakes Region Mutual Fire Aid Association conducts an annual financial audit of all our finances. Our bookkeeping company “Budget Tax LLC.” Of Gilford NH performs our weekly bookkeeping functions including payroll, taxes, and weekly finances. They work alongside the Chief Coordinator and the engaged audit firm to assist in preparation of the annual audit each year. The ALTA CPA Group has been engaged to conduct our 2023 audit. There were no deficiencies identified in the 2023 Audit.

2023 Budget Detail

Lakes Region Mutual Fire Aid
Communications Center - Operating Budget

| Account # | Labor Costs | 2022 Budgeted | 2023 Proposed | Dollar Change | Percent Change |
|-----------|--|---------------|---------------|---------------|----------------|
| | Wages - Full-time | \$593,025 | \$627,534 | \$44,514 | 7.83% |
| | Wages - Part-time | \$44,959 | \$47,300 | \$2,342 | 5.21% |
| 6003 | Overtime | \$58,080 | \$62,855 | \$3,876 | 6.59% |
| 8009 | Longevity Bonus | \$2,075 | \$2,150 | \$75 | 3.61% |
| 6010 | Holiday Wages | \$23,211 | \$24,568 | \$1,357 | 5.85% |
| 8011-01 | Medical Insurance | \$201,944 | \$206,887 | \$4,927 | 2.44% |
| 6011-02 | Disability Insurance | \$2,960 | \$3,186 | \$226 | 7.63% |
| 8011-03 | Life Insurance | \$4,300 | \$4,300 | \$0 | 0.00% |
| 6012 | State Retirement | \$107,926 | \$115,919 | \$7,992 | 7.40% |
| 8014 | Social Security | \$40,175 | \$43,118 | \$2,943 | 7.32% |
| 8015 | Medicare | \$10,484 | \$11,253 | \$768 | 7.33% |
| 6016 | Unemployment Compensation | \$500 | \$500 | \$0 | 0.00% |
| 8017 | Workers Compensation Insurance | \$20,000 | \$15,000 | (\$5,000) | (25.00%) |
| 6018 | Uniforms | \$4,000 | \$4,000 | \$0 | 0.00% |
| 6019 | Training & Education | \$12,000 | \$12,000 | \$0 | 0.00% |
| | | \$1,118,638 | \$1,180,853 | \$64,015 | 5.73% |
| | General Operating | | | | |
| 8100 | Professional Services | | | | |
| 6100-01 | Audit | \$7,200 | \$7,200 | \$0 | 0.00% |
| 8100-02 | Bookkeeping | \$7,800 | \$7,800 | \$0 | 0.00% |
| 6100-03 | Legal | \$2,800 | \$2,800 | \$0 | 0.00% |
| 6100-04 | Graphic Design | \$2,500 | \$2,500 | \$0 | 0.00% |
| 6190 | Insurance | \$12,000 | \$12,000 | \$0 | 0.00% |
| 6201 | Bank Finance Charges | \$1,000 | \$750 | (\$250) | (25.00%) |
| 6202 | Office/Administrative Expense | \$4,500 | \$4,500 | \$0 | 0.00% |
| 6203 | Postage | \$500 | \$500 | \$0 | 0.00% |
| 6206 | Professional Dues | | | | |
| 6206-01 | Prof. Dues Association | \$750 | \$750 | \$0 | 0.00% |
| 6206-02 | Prof. Dues Staff | \$2,850 | \$2,850 | \$0 | 0.00% |
| 6206-03 | Haz-Mat Team | \$0 | \$0 | \$0 | 0.00% |
| 6206 | Subscriptions | \$1,575 | \$1,575 | \$0 | 0.00% |
| 6207 | Coordinator's Expense | \$500 | \$500 | \$0 | 0.00% |
| 6208 | Executive Committee's Expense | \$700 | \$700 | \$0 | 0.00% |
| 6240 | Miscellaneous | | | | |
| 6301 | Automotive Expense | | | | |
| 6301-01 | Automobile Expense - Other | \$225 | \$225 | \$0 | 0.00% |
| 6301-02 | Communications Trailer Expenses | \$1,000 | \$1,000 | \$0 | 0.00% |
| 6301-03 | Fuel Purchases | \$5,000 | \$5,000 | \$1,000 | 20.00% |
| 6301-04 | Mileage Reimbursements | \$1,000 | \$1,000 | \$0 | 0.00% |
| 6301-05 | Automobile Repair & Maintenance | \$5,000 | \$5,000 | \$0 | 0.00% |
| 6401 | Communications System Maintenance and Repair | \$25,000 | \$25,000 | \$0 | 0.00% |
| 6503 | Office Equipment | \$750 | \$750 | \$0 | 0.00% |
| 6608 | Property Rental | | | | |
| 6608-01 | Office Space Lease | \$1,758 | \$1,758 | \$0 | 0.00% |
| 6608-02 | Tower Lease(s) | \$2,000 | \$2,000 | \$0 | 0.00% |
| 6608-03 | Future Tower Lease | \$3,500 | \$3,500 | \$0 | 0.00% |
| 6608-04 | Tower Site Rental Fees | \$3,000 | \$9,000 | \$6,000 | 200.00% |
| 6610 | Radio Circuits | \$23,500 | \$27,000 | \$3,500 | 14.89% |
| 6612 | Telephone Expense | | | | |
| 6612-01 | Cell Phone Expenses | \$5,500 | \$5,500 | \$0 | 0.00% |
| 6612-02 | Land Line Expenses | \$14,000 | \$14,000 | \$0 | 0.00% |
| 6700 | IT Expense/Services | | | | |
| 6700-01 | Computer Supplies | \$500 | \$500 | \$0 | 0.00% |
| 6700-02 | Computer Software/Programming/Support | \$19,500 | \$19,500 | \$0 | 0.00% |
| 6700-03 | Computer Hardware | \$10,000 | \$7,500 | (\$2,500) | (25.00%) |
| 6700-04 | IT Consulting Support_Web Site Fees | \$0,000 | \$0,000 | \$0 | 0.00% |
| 6700-05 | CAD System Maintenance | \$38,000 | \$5,000 | (\$33,000) | (86.84%) |
| | | \$208,706 | \$194,456 | (\$15,250) | (12.04%) |
| | Facility Expense | | | | |
| 6615-01 | Heating Oil | \$6,655 | \$6,655 | \$0 | 0.00% |
| 6615-02 | Maintenance | \$0,000 | \$9,000 | \$0 | 0.00% |
| 6615-03 | Electricity | \$0,000 | \$9,000 | \$0 | 0.00% |
| 6615-04 | Water | \$800 | \$800 | \$0 | 0.00% |
| | | \$25,255 | \$25,255 | \$0 | 0.00% |
| | Revenue | | | | |
| | LRMFA Revenue | (\$10,000) | (\$10,000) | \$0 | 0.00% |
| | Transfer from CAD System Reserve Account | (\$23,600) | \$0 | \$23,600 | (77.09%) |
| | Budget Sub-Total | \$1,308,011 | \$1,380,366 | \$72,365 | 5.53% |
| | Capital Improvement Program | \$100,000 | \$100,000 | \$0 | 0.00% |
| | Central NH Hazmat Team | \$15,000 | \$15,000 | \$0 | 0.00% |
| | Budget Total | \$1,423,011 | \$1,495,366 | \$72,365 | 5.09% |

4/22/2024

| Labor Costs | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | Comments |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-------------|-------------|-------------|--|
| 6001-00 - Wages - Administration | \$405,310 | \$627,658 | \$524,738 | \$514,613 | \$621,110 | \$621,138 | \$683,035 | \$663,625 | \$6,27,658 | All Full Time Employees Rate allows for Merit/Step Disparity to be 10% up to 4.2 hours per week, as we continue education and other duties as assigned. |
| 6001-30 - Wages - Part-time Dispatch | \$54,704 | \$50,509 | \$41,473 | \$37,790 | \$37,790 | \$35,516 | \$44,358 | \$44,360 | \$47,300 | Rate allows for Merit/Step Disparity to be 10% up to 4.2 hours per week, as we continue education and other duties as assigned. |
| 6003-00 - Health/Dental/Vision/Life Insurance | \$20,252 | \$41,198 | \$41,561 | \$62,670 | \$52,230 | \$52,230 | \$59,080 | \$59,080 | \$62,555 | OT Coverage to cover sick, vacation, emergency callback, and training back. |
| 6003-00 - Longevity Bonus | \$1,225 | \$1,225 | \$1,700 | \$1,725 | \$1,475 | \$1,475 | \$2,075 | \$2,075 | \$2,150 | Longevity pay for each employee. |
| 6010-00 - Holiday Wages | \$20,430 | \$20,670 | \$21,030 | \$21,315 | \$20,392 | \$20,392 | \$23,211 | \$23,211 | \$24,568 | Holiday pay for full time, hourly employees. |
| 6011-00 - Medical Insurance | \$126,636 | \$168,165 | \$174,931 | \$163,348 | \$163,260 | \$163,260 | \$201,944 | \$216,030 | \$205,267 | Increase of 11.2% |
| 6011-00 - Disability Insurance | \$17,000 | \$17,518 | \$17,765 | \$2,230 | \$2,230 | \$2,230 | \$2,725 | \$2,725 | \$2,725 | Increase commensurate with payroll increases for SFT. |
| 6011-00 - Life Insurance | \$0 | \$0 | \$0 | \$1,500 | \$1,544 | \$1,500 | \$4,300 | \$4,300 | \$4,300 | Life insurance for all full time employees. |
| 6012-00 - Retirement - State | \$89,585 | \$87,903 | \$84,458 | \$81,711 | \$85,118 | \$83,767 | \$107,926 | \$107,926 | \$116,918 | Calculated correctly with new rates driven by payroll. |
| 6014-00 - Social Security | | | | | | | | | \$40,175 | Calculated correctly with new rates driven by payroll. |
| 6015-00 - Medicare | | | | | | | | | \$10,464 | Calculated correctly with new rates driven by payroll. |
| 6017-00 - Workers Compensation | | | | | | | | | \$15,000 | Calculated correctly with new rates driven by payroll. |
| 6018-00 - Uniforms | \$4,220 | \$3,220 | \$3,220 | \$3,220 | \$4,220 | \$4,220 | \$4,000 | \$4,000 | \$4,000 | Used for maintenance uniforms for FTE employees. |
| 6019-01 - Training | \$5,100 | \$5,100 | \$5,100 | \$5,000 | \$10,000 | \$10,000 | \$12,000 | \$12,000 | \$12,000 | Continuing education and conferences for FTE employees. Mandatory monthly Continuing Education for employees. |
| 6016 - Unemployment Compensation | \$500 | \$500 | \$500 | \$500 | \$500 | \$500 | \$500 | \$500 | \$500 | No change. |
| | \$866,319 | \$895,484 | \$910,312 | \$910,189 | \$933,570 | \$972,929 | \$1,045,979 | \$1,130,775 | \$1,188,653 | |

| General Operating Costs | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | Comments |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---|
| 6100-00 - Professional Services | | | | | | | | | | |
| 6100-01 - Audit Service | \$4,300 | \$4,300 | \$5,200 | \$6,200 | \$6,300 | \$7,200 | \$7,200 | \$7,200 | \$7,200 | Annual Financial Audit of all accounts. |
| 6100-02 - Business Service | \$6,600 | \$6,600 | \$6,600 | \$6,600 | \$6,600 | \$6,600 | \$7,800 | \$7,800 | \$7,800 | Weekly APAR/Payroll services (no increase since 2012). |
| 6100-03 - Legal Service | \$3,400 | \$3,800 | \$2,800 | \$2,800 | \$2,800 | \$2,800 | \$2,800 | \$2,800 | \$2,800 | Used for legal opinions and needs. |
| 6100-04 - Graphic Design Services | \$6,500 | \$6,500 | \$6,000 | \$6,000 | \$7,200 | \$7,200 | \$7,500 | \$7,500 | \$7,500 | For printing and graphic design services. |
| 6200-00 - Insurance | \$9,559 | \$10,825 | \$11,038 | \$12,200 | \$12,200 | \$12,200 | \$10,600 | \$12,000 | \$12,000 | Liability insurance. |
| 6201-00 - Bank Financial Charges | \$4,451 | \$2,000 | \$2,000 | \$2,000 | \$1,500 | \$1,500 | \$1,000 | \$1,000 | \$1,000 | Financial Fees. |
| 6202-00 - Office/Administrative Expense | \$6,000 | \$5,500 | \$4,500 | \$4,500 | \$4,500 | \$4,500 | \$4,500 | \$4,500 | \$4,500 | General Office Supplies and Equipment. |
| 6203-00 - Postage | \$1,025 | \$1,025 | \$825 | \$825 | \$800 | \$800 | \$800 | \$800 | \$800 | Postage. |
| 6205-00 - Professional Dues | | | | | | | | | | |
| 6205-01 - Professional Dues Association | \$750 | \$750 | \$750 | \$750 | \$750 | \$750 | \$750 | \$750 | \$750 | Dues for IAFCA i.e. Area Mutual Aid Groups etc. |
| 6205-02 - Professional Dues Staff | \$1,500 | \$1,250 | \$1,250 | \$2,250 | \$2,650 | \$2,650 | \$2,650 | \$2,650 | \$2,650 | Individual Professional Dues - IAFCA, NMAFC, IAFCA, APCO (AIFT Staff), NEHA. |
| 6205-03 - IAFCA Team | \$0 | \$0 | \$1 | \$5,000 | \$5,000 | \$0 | \$0 | \$0 | \$0 | Removed from budget, will be invoiced as an addition to Assessor. |
| 6206-00 - Subscriptions | \$1,200 | \$1,200 | \$1,450 | \$1,450 | \$1,575 | \$1,575 | \$1,575 | \$1,575 | \$1,575 | Annual subscription cost (NFAA Codes Online). |
| 6207-00 - Coordinator's Expense | \$700 | \$800 | \$800 | \$800 | \$800 | \$800 | \$800 | \$800 | \$800 | Incidental Expenses while conducting business. |
| 6208-00 - Executive Committee Expense | \$1,000 | \$700 | \$700 | \$700 | \$700 | \$700 | \$700 | \$700 | \$700 | Incidental Expenses while conducting business. |
| 6209-00 - Automobile Expenses | | | | | | | | | | |
| 6209-01 - Automobile Expense Other | \$575 | \$225 | \$225 | \$225 | \$225 | \$225 | \$225 | \$225 | \$225 | Training supplies, car washes etc. |
| 6209-02 - Communications Trailer Expense | \$0 | \$100 | \$1,000 | \$2,000 | \$2,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | Expense to maintain and transport the Command Trailer to maintain its readiness. |
| 6209-03 - Fuel Purchases | \$3,500 | \$3,500 | \$3,500 | \$4,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | Fuel for both vehicles and generators, increased due to increased historical usage. |
| 6209-04 - Mileage Reimbursements | \$500 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | Reimbursable mileage to staff when vehicle is unavailable for sponsored training, (department business such as travel to meetings/training, scheduled and emergency repairs and maintenance in vehicles when needed brake of change, etc. |
| 6209-05 - Automobile Repair & Maintenance | \$5,500 | \$5,200 | \$5,500 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | Scheduled and emergency repairs and maintenance in vehicles when needed brake of change, etc. |
| 6401-00 - Communications Syst Rep/Maint | \$30,000 | \$30,000 | \$30,000 | \$30,000 | \$35,000 | \$25,000 | \$25,000 | \$25,000 | \$25,000 | Level funded, radio system will be out of warranty mid 2022. |
| 6600-00 - Office Equipment | \$1,000 | \$900 | \$800 | \$800 | \$750 | \$750 | \$750 | \$750 | \$750 | General Office equipment needs. |
| 6600-00 - Property Rental Costs | | | | | | | | | | |
| 6600-01 - Office Storage Lease | \$1,524 | \$1,561 | \$1,562 | \$1,657 | \$1,691 | \$1,691 | \$1,750 | \$1,750 | \$1,750 | Lease paid to the State of NH for Communications Center property. |
| 6600-02 - Common Hall Years Lease | \$1,200 | \$1,200 | \$3,400 | \$3,400 | \$3,400 | \$3,400 | \$3,400 | \$3,400 | \$3,400 | Lease associated with Common Hall Phase 2a selection. |
| 6600-03 - Future Tower Lease | \$1,000 | \$4,000 | \$3,500 | \$3,500 | \$3,500 | \$3,500 | \$3,400 | \$3,400 | \$3,400 | Costs associated with development of future tower site. |
| 6600-04 - State Transmitter Site Fees | \$3,000 | \$3,000 | \$3,000 | \$3,000 | \$3,000 | \$3,000 | \$3,000 | \$3,000 | \$3,000 | Paid to the State of NH for lease of three mountain top tower sites. |
| 6601-00 - Radio outlets | \$6,500 | \$11,700 | \$25,000 | \$25,000 | \$27,500 | \$27,500 | \$27,500 | \$27,500 | \$27,500 | E-LAR Control costs for 6 control over Ethernet to all remote radio sites. |
| 6602-00 - Telephone Expense | | | | | | | | | | |
| 6602-01 - Cell Phone Expenses | \$6,000 | \$6,000 | \$4,800 | \$5,500 | \$5,500 | \$5,500 | \$5,500 | \$5,500 | \$5,500 | Cellular and wireless broadband services, and equipment cost. |
| 6603-00 - Land Line Expenses | \$11,125 | \$11,500 | \$14,000 | \$14,000 | \$14,000 | \$14,000 | \$14,000 | \$14,000 | \$14,000 | 12 Emergency and Admin lines and long distance charge. |
| 6701-00 - IT Expense/Services | | | | | | | | | | |
| 6701-01 - Computer Supplies | \$500 | \$500 | \$500 | \$500 | \$500 | \$500 | \$500 | \$500 | \$500 | Computer supplies (HW, Peripherals) etc. |
| 6701-02 - Computer Software/Support | \$18,000 | \$14,000 | \$18,500 | \$21,500 | \$19,500 | \$19,500 | \$19,500 | \$19,500 | \$19,500 | Hardware monthly/annual IT costs Network, Firewall, SW/licenses. |
| 6701-03 - Computer Hardware | \$6,500 | \$6,500 | \$6,500 | \$12,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | Replacement computer workstation/laptops/network hardware. |
| 6701-04 - Website Support & Development | \$750 | \$750 | \$800 | \$7,500 | \$8,500 | \$8,500 | \$8,500 | \$8,500 | \$8,500 | IT Consulting and Website cost. |
| 6701-05 - CAD System Maintenance | \$54,000 | \$58,000 | \$57,368 | \$47,000 | \$40,500 | \$40,500 | \$38,000 | \$38,000 | \$38,000 | Full year cost of CAD System Appropriated, offset by TRFR from CRF. Small amount of contingency money for deployment. |
| | \$197,527 | \$203,166 | \$221,059 | \$233,957 | \$228,041 | \$210,566 | \$209,708 | \$209,708 | \$184,458 | |

| Facility Expense | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | Comments |
|-----------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|---|
| 6815-01 - Fuel | \$6,255 | \$5,255 | \$5,255 | \$5,255 | \$5,255 | \$5,255 | \$5,255 | \$5,255 | \$5,255 | Heating Oil Costs. |
| 6815-02 - Maintenance | \$9,000 | \$9,000 | \$9,000 | \$9,000 | \$9,000 | \$9,000 | \$9,000 | \$9,000 | \$9,000 | General facility maintenance costs, supplies & services. |
| 6815-03 - Electricity | \$9,000 | \$9,000 | \$9,000 | \$9,000 | \$9,000 | \$9,000 | \$9,000 | \$9,000 | \$9,000 | Electricity cost paid to Bureau of Emergency Communication. |
| 6815-04 - Sewer Water | \$1,500 | \$1,500 | \$800 | \$800 | \$800 | \$800 | \$800 | \$800 | \$800 | |
| | \$25,755 | \$25,755 | \$25,755 | \$25,755 | \$25,755 | \$25,755 | \$25,755 | \$25,755 | \$25,755 | |

| Revenue | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | Comments |
|--|---------|---------|---------|---------|---------|---------|---------|----------|----------|--|
| Revenue | \$1 | \$1 | | \$3,000 | \$3,000 | \$5,000 | \$1,000 | \$10,000 | \$10,000 | Payment Dispatch Contract, Rural Hitch Advertising, bank interest. |
| Transfer from CAD System Reserve Account | | | | | | | | | \$1,000 | Transfer from reserve account to offset TRFR CAD 1 cost. |

| Reserve Accounts | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | Comments |
|-----------------------------|----------|---------|----------|----------|----------|-----------|-----------|-----------|-----------|---|
| Capital Improvement Program | \$40,125 | \$4,695 | \$50,500 | \$50,500 | \$50,500 | \$100,000 | \$100,000 | \$100,000 | \$100,000 | Annual CIP Funding - Divided evenly. |
| General NH State Aid Taxes | | | | | | | \$15,000 | \$15,000 | \$15,000 | Annual Hazard Team Cost - Divided evenly. |

Total Budget \$1,187,119 \$1,229,782 \$1,261,818 \$1,275,286 \$1,297,786 \$1,370,867 \$1,433,491 \$1,423,881 \$1,495,286

| TOWN NAME: | 2023 Valuation | | 2023 Population | | 2023 Operating Cost Components | | | | | | | Previous Year | | Increase/Decrease |
|---------------------|----------------------|---------|----------------------|---------|--------------------------------|------------------|-------------------|--------------|-------------|----------------|----------------|---------------|--------|-------------------|
| | 2021 NH DRA Estimate | Percent | 2021 NH OSI Estimate | Percent | Fixed Factor | Valuation Factor | Population Factor | CIP Factor | Hazmat Team | Total Cost | Total Cost | | | |
| Alton: | \$3,629,969,379 | 8.08% | 5,894 | 4.88% | \$3,943.90 | \$44,612.57 | \$33,863.63 | \$2,857.14 | \$428.57 | \$85,525.82 | \$80,209.04 | \$5,317 | 6.63% | |
| Barnstead: | \$3,629,969,379 | 2.54% | 4,915 | 4.07% | \$3,943.90 | \$14,004.48 | \$28,088.74 | \$2,857.14 | \$428.57 | \$49,322.84 | \$47,151.51 | \$2,171 | 4.61% | |
| Bellmont: | \$1,131,165,238 | 3.48% | 7,314 | 6.06% | \$3,943.90 | \$19,188.22 | \$41,738.78 | \$2,857.14 | \$428.57 | \$68,218.63 | \$65,075.28 | \$3,141 | 4.83% | |
| Center Harbor: | \$7,203,982,780 | 2.21% | 1,040 | 0.86% | \$3,943.90 | \$12,229.89 | \$5,943.50 | \$2,857.14 | \$428.57 | \$25,402.98 | \$24,486.38 | \$917 | 3.70% | |
| Gilford: | \$2,911,659,482 | 8.95% | 7,699 | 6.37% | \$3,943.90 | \$49,391.17 | \$43,989.03 | \$2,857.14 | \$428.57 | \$100,618.82 | \$93,080.52 | \$7,539 | 8.10% | |
| Gilmanston: | \$721,838,188 | 2.22% | 3,945 | 3.27% | \$3,943.90 | \$12,244.71 | \$22,545.29 | \$2,857.14 | \$428.57 | \$42,019.62 | \$40,094.99 | \$1,925 | 4.80% | |
| Lacota: | \$3,299,770,087 | 10.09% | 16,871 | 13.97% | \$3,943.90 | \$55,737.28 | \$96,418.11 | \$2,857.14 | \$428.57 | \$159,383.02 | \$153,730.87 | \$5,652 | 3.68% | |
| Meredith: | \$3,292,025,242 | 10.11% | 6,682 | 5.52% | \$3,943.90 | \$8,570.24 | \$13,584.32 | \$2,857.14 | \$428.57 | \$29,384.18 | \$27,710.07 | \$1,674 | 6.04% | |
| New Hampton: | \$505,224,379 | 2.37% | 3,026 | 2.51% | \$3,943.90 | \$12,647.90 | \$17,283.29 | \$2,857.14 | \$428.57 | \$37,170.81 | \$35,346.01 | \$1,825 | 5.16% | |
| Sambroton: | \$745,606,436 | 2.29% | 3,026 | 2.51% | \$3,943.90 | \$15,982.37 | \$22,642.44 | \$2,857.14 | \$428.57 | \$45,454.43 | \$40,844.84 | \$4,610 | 11.29% | |
| Tilton: | \$918,586,315 | 2.82% | 3,962 | 3.28% | \$3,943.90 | \$79,285.19 | \$78,105.89 | \$2,857.14 | \$428.57 | \$114,620.70 | \$106,285.89 | \$8,335 | 7.86% | |
| Moultonborough: | \$4,673,942,481 | 14.36% | 4,918 | 4.07% | \$3,943.90 | \$10,175.37 | \$8,378.05 | \$2,857.14 | \$428.57 | \$25,783.03 | \$24,519.59 | \$1,263 | 5.15% | |
| Sandwich: | \$599,848,312 | 1.84% | 1,486 | 1.21% | \$3,943.90 | \$5,075.33 | \$10,149.67 | \$2,857.14 | \$428.57 | \$22,454.61 | \$21,328.63 | \$1,126 | 5.28% | |
| Alexandria: | \$299,185,623 | 0.92% | 1,776 | 1.47% | \$3,943.90 | \$8,549.88 | \$11,075.48 | \$2,857.14 | \$428.57 | \$24,854.95 | \$24,667.30 | \$191 | 0.77% | |
| Ashland: | \$386,120,746 | 1.18% | 1,838 | 1.60% | \$3,943.90 | \$10,728.66 | \$6,829.28 | \$2,857.14 | \$428.57 | \$24,857.56 | \$22,455.33 | \$2,402 | 9.81% | |
| Bridgewater: | \$836,591,889 | 1.08% | 1,180 | 0.98% | \$3,943.90 | \$13,326.80 | \$18,639.14 | \$2,857.14 | \$428.57 | \$39,105.58 | \$35,951.42 | \$3,154 | 8.74% | |
| Bristol: | \$786,217,844 | 2.42% | 3,244 | 2.69% | \$3,943.90 | \$11,574.77 | \$19,104.82 | \$2,857.14 | \$428.57 | \$37,909.31 | \$35,447.54 | \$2,462 | 6.94% | |
| Campton: | \$892,344,893 | 2.18% | 3,343 | 2.77% | \$3,943.90 | \$433.05 | \$1,991.25 | \$2,857.14 | \$428.57 | \$9,800.33 | \$9,491.74 | \$309 | 3.21% | |
| Dorchester: | \$29,529,103 | 0.08% | 393 | 0.28% | \$3,943.90 | \$830.02 | \$391.48 | \$2,857.14 | \$428.57 | \$8,121.12 | \$7,888.31 | \$233 | 2.93% | |
| Elsworth: | \$21,223,914 | 0.07% | 569 | 0.47% | \$3,943.90 | \$1,850.64 | \$3,281.78 | \$2,857.14 | \$428.57 | \$12,332.03 | \$11,960.93 | \$371 | 3.11% | |
| Groton: | \$109,089,947 | 0.34% | 652 | 0.52% | \$3,943.90 | \$6,897.39 | \$3,611.82 | \$2,857.14 | \$428.57 | \$17,738.82 | \$16,667.71 | \$1,071 | 6.43% | |
| Holderness: | \$406,807,989 | 1.25% | 2,004 | 1.66% | \$3,943.90 | \$16,339.04 | \$11,452.66 | \$2,857.14 | \$428.57 | \$37,021.32 | \$35,162.09 | \$1,859 | 5.27% | |
| Hudson: | \$1,061,104,989 | 3.32% | 6,882 | 5.53% | \$3,943.90 | \$17,735.63 | \$8,560.82 | \$2,857.14 | \$428.57 | \$56,152.22 | \$56,287.69 | \$135 | 0.24% | |
| Plymouth: | \$632,878,170 | 1.91% | 6,882 | 5.53% | \$3,943.90 | \$5,582.25 | \$8,186.92 | \$2,857.14 | \$428.57 | \$21,362.79 | \$19,908.10 | \$1,455 | 7.26% | |
| Rumney: | \$327,900,304 | 1.04% | 2,708 | 2.24% | \$3,943.90 | \$9,480.88 | \$15,475.95 | \$2,857.14 | \$428.57 | \$32,186.56 | \$31,341 | \$845 | 2.65% | |
| Thornsett: | \$557,724,849 | 1.71% | 825 | 0.68% | \$3,943.90 | \$2,047.71 | \$4,714.79 | \$2,857.14 | \$428.57 | \$13,982.12 | \$14,188.39 | \$206 | 1.45% | |
| Warren: | \$120,714,465 | 0.37% | 508 | 0.42% | \$3,943.90 | \$7,427.80 | \$2,903.17 | \$2,857.14 | \$428.57 | \$17,560.59 | \$15,331.88 | \$2,229 | 14.54% | |
| Water-Villa Valley: | \$437,876,113 | 1.35% | 845 | 0.70% | \$3,943.90 | \$2,221.50 | \$4,829.09 | \$2,857.14 | \$428.57 | \$14,280.21 | \$14,487.42 | \$207 | 1.43% | |
| Wentworth: | \$130,959,950 | 0.40% | 845 | 0.70% | \$3,943.90 | \$6,758.33 | \$13,750.05 | \$2,857.14 | \$428.57 | \$27,739.00 | \$26,749.14 | \$990 | 3.70% | |
| Andover: | \$388,469,492 | 1.22% | 2,406 | 1.98% | \$3,943.90 | \$2,977.74 | \$7,143.63 | \$2,857.14 | \$428.57 | \$17,360.99 | \$16,533.87 | \$827 | 4.92% | |
| Danbury: | \$175,541,094 | 0.54% | 1,250 | 1.04% | \$3,943.90 | \$15,990.28 | \$49,953.69 | \$2,857.14 | \$428.57 | \$73,473.86 | \$71,325.47 | \$2,149 | 2.99% | |
| Franklin: | \$942,643,445 | 2.90% | 8,741 | 7.24% | \$3,943.90 | \$2,113.08 | \$5,812.05 | \$2,857.14 | \$428.57 | \$15,154.76 | \$15,321.25 | \$166 | 1.09% | |
| Hill: | \$124,568,443 | 0.38% | 1,017 | 0.84% | \$3,943.90 | \$8,976.65 | \$27,993.00 | \$2,857.14 | \$428.57 | \$44,049.25 | \$42,916.08 | \$1,133 | 2.64% | |
| Norfield: | \$529,181,354 | 1.83% | 4,872 | 4.03% | \$3,943.90 | \$13,145.11 | \$24,174.04 | \$2,857.14 | \$428.57 | \$44,548.76 | \$43,309.15 | \$1,240 | 2.86% | |
| Stratford: | \$774,917,326 | 2.38% | 4,230 | 3.50% | \$3,943.90 | \$13,145.11 | \$24,174.04 | \$2,857.14 | \$428.57 | \$44,548.76 | \$43,309.15 | \$1,240 | 2.86% | |
| Total Evaluation: | \$32,546,980,208 | 100.00% | 120,789 | 100.00% | \$138,098.80 | \$552,146.40 | \$890,182.89 | \$100,000.00 | \$15,000.00 | \$1,485,365.98 | \$1,423,007.49 | \$62,358 | 5.09% | |

4/22/2024

2023 Audit Results

The following documents, and tables are only select documents taken from the entire 2023 Audited Financials. The full and complete 2023 Audited Financials are available in print, or electronic form for review or inspection at any time by contacting the LRMFA Chief Coordinator



**FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULES
WITH INDEPENDENT AUDITOR'S
REPORTS THEREON**

FOR THE YEAR ENDED DECEMBER 31, 2023



April 5, 2024

To the Board of
Lakes Regional Mutual Fire Aid Association

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lakes Regional Mutual Fire Aid Association for the year ended December 31, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter. Professional standards also require that we communicate to you the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to budgetary vs. actual schedules and pension and post-employment benefits, which supplement the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we will not express an opinion or provide any assurance on the RSI.

We have been engaged to report on schedules of estimated and actual revenues, expenditures, appropriations, and encumbrances, and non-major governmental fund and agency fund activities, which accompany the financial statements but are not RSI. Our responsibility for this supplementary information, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Planned Scope, Timing of the Audit, and Other

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design

59 Franklin Street, 2nd Floor
Annapolis, MD 21401

the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Association are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2023. We noted no transactions entered into by the Lakes Regional Mutual Fire Aid Association during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Association's financial statements was (were):

- Management's estimate of depreciation is based on the expected number of years an asset will be used in operations and on the age and condition of capital assets at year end. We evaluated the key factors and assumptions used to develop this estimate in determining that it is reasonable in relation to the financial statements taken as a whole.
- Management's estimate of net pension liability, deferred inflows and outflows of resources related to the Association's proportionate share of the New Hampshire Retirement System (NHRS) is based on independently audited information supplied by NHRS.
- Management's estimate of other post-employment benefit (OPEB) liability, deferred inflows and outflows of resources related to the Association's proportionate share of the New Hampshire Retirement System's cost-sharing multiple-employer medical subsidy plan is based on independently audited information supplied by NHRS.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated April 5, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Association's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Association's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the budget versus actual general fund activity and pension and other post-employment benefit obligation schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on estimated and actual revenues, appropriations, expenditures, and encumbrances, which accompany the financial statements but are not RSI. With respect to this

supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of Board and management of the Lakes Regional Mutual Fire Aid Association and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Alta CPA Group, LLC

Alta CPA Group, LLC

LAKES REGION MUTUAL FIRE AID ASSOCIATION
STATEMENT OF NET POSITION
DECEMBER 31, 2023

| | | Governmental Activities |
|---|----|----------------------------|
| ASSETS | | |
| Cash and cash equivalents | \$ | 741,679 |
| Accounts receivable | | 12,330 |
| Other receivables | | 2,169 |
| Capital assets: | | |
| Leasehold improvements | | 627,928 |
| Communications equipment | | 2,709,403 |
| Training equipment | | 3,000 |
| Administrative equipment & furnishings | | 36,569 |
| Vehicles | | 82,458 |
| Construction/acquisitions in progress | | 150,005 |
| Accumulated depreciation | | (2,425,085) |
| | | 1,940,456 |
| DEFERRED OUTFLOWS OF RESOURCES | | |
| Pension related (NHRS) | | 108,849 |
| OPEB related (NHRS) | | 39 |
| | \$ | 108,888 |
| LIABILITIES | | |
| Accounts payable and other current liabilities | \$ | 18,639 |
| Long-term obligations due beyond one year: | | |
| Due within one year | | |
| Note payable | | 132,470 |
| Due Beyond one year: | | |
| Note payable | | 277,755 |
| Association share of NHRS net pension liability | | 1,015,930 |
| Association share of NHRS OPEB liability | | 32,746 |
| | | 1,477,540 |
| DEFERRED INFLOWS OF RESOURCES | | |
| Pension related (NHRS) | | 23,813 |
| | | 23,813 |
| NET POSITION | | |
| Net investment in capital assets | | 774,053 |
| Restricted for: | | |
| Education & training | | 29,718 |
| Fit testing | | 315 |
| Club activities | | 18,972 |
| Unrestricted(deficit) | | (275,067) |
| | \$ | 547,991 |

See auditor's report and accompanying notes to financial statements.

LAKES REGION MUTUAL FIRE AID ASSOCIATION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023

| Functions/Programs | <u>Expenses</u> | <u>Revenues</u> Operating Grants and Contributions | <u>Net (Expense) Revenue and Changes in Net Position</u> <u>Primary Government</u> <u>Governmental</u> <u>Activities</u> |
|-----------------------------|---------------------|---|---|
| Primary government: | | | |
| Governmental activities: | | | |
| General Government | | | |
| Public safety | \$ 1,376,807 | \$ - | (1,376,807) |
| Interest on long-term debt | 17,239 | - | (17,239) |
| Depreciation-unallocated | <u>212,504</u> | <u>-</u> | <u>(212,504)</u> |
| | <u>\$ 1,606,550</u> | <u>\$ -</u> | <u>\$ (1,606,550)</u> |
| General revenues: | | | |
| Member Assessments: | | | |
| Levied for general purposes | | | 1,351,801 |
| Levied for debt services | | | 128,565 |
| Training & Education Income | | | 7,310 |
| Interest on deposits | | | 38,888 |
| Miscellaneous | | | <u>8,818</u> |
| | | | <u>1,535,382</u> |
| Change in net position | | | (71,168) |
| Net position - beginning | | | <u>619,159</u> |
| Net position - ending | | | <u>\$ 547,991</u> |

See auditor's report and accompanying notes to financial statements.

LAKES REGION MUTUAL FIRE AID ASSOCIATION
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2023

| | General Dispatch & Operations | Capital & Noncapital Reserves | Nonmajor Governmental Funds | | | Total Governmental Funds |
|---------------------------------------|-------------------------------------|-------------------------------------|-----------------------------|----------------|--------------------|--------------------------------|
| | | | Training & Education | Fit Testing | Club Activities | |
| ASSETS | | | | | | |
| Cash and cash equivalents | \$ 56,705 | \$ 635,969 | \$ 29,718 | \$ 315 | \$ 18,972 | \$ 741,679 |
| Accounts receivable | 12,330 | - | - | - | - | 12,330 |
| Other Current Assets | 2,169 | - | - | - | - | 2,169 |
| | <u>\$ 71,204</u> | <u>\$ 635,969</u> | <u>\$ 29,718</u> | <u>\$ 315</u> | <u>\$ 18,972</u> | <u>\$ 756,178</u> |
| LIABILITIES | | | | | | |
| Accrued Liabilities | \$ 18,639 | \$ - | \$ - | \$ - | \$ - | \$ 18,639 |
| | <u>18,639</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>18,639</u> |
| FUND BALANCES | | | | | | |
| <i>Restricted for</i> | | | | | | |
| Education & training | - | - | 29,718 | - | - | 29,718 |
| Fit testing | - | - | - | 315 | - | 315 |
| Club activities | - | - | - | - | 18,972 | 18,972 |
| <i>Assigned to</i> | | | | | | |
| Insurance deductibles | - | 2,000 | - | - | - | 2,000 |
| Vehicle replacements | - | 3,780 | - | - | - | 3,780 |
| Unfunded personnel costs | - | 20,505 | - | - | - | 20,505 |
| Communication system improvements | - | 464,911 | - | - | - | 464,911 |
| Facility capital improvements | - | 46,314 | - | - | - | 46,314 |
| Communication system radio assessment | - | 87,500 | - | - | - | 87,500 |
| CAD services and support | - | 7,047 | - | - | - | 7,047 |
| Radio Project | - | 3,912 | - | - | - | 3,912 |
| Unassigned | 52,565 | - | - | - | - | 52,565 |
| | <u>52,565</u> | <u>635,969</u> | <u>29,718</u> | <u>315</u> | <u>18,972</u> | <u>737,539</u> |
| | <u>\$ 71,204</u> | <u>\$ 635,969</u> | <u>\$ 29,718</u> | <u>\$ 315</u> | <u>\$ 18,972</u> | <u>\$ 756,178</u> |

See auditor's report and accompanying notes to financial statements.

LAKES REGION MUTUAL FIRE AID ASSOCIATION
RECONCILIATION OF GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2023

| | | |
|---|--------------------|-----------------------|
| Total Fund Balance - Governmental Funds (Page 8) | \$ | 737,539 |
| Amounts reported for governmental activities in the statement of net position are different because: | | |
| <i>Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:</i> | | |
| Leasehold improvements | 627,928 | |
| Communications equipment | 2,709,403 | |
| Training equipment | 3,000 | |
| Administrative equipment & furnishings | 36,569 | |
| Vehicles | 82,458 | |
| Construction/Acquisitions in progress | 150,005 | |
| Accumulated depreciation | <u>(2,425,085)</u> | |
| | | 1,184,278 |
| <i>Some liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:</i> | | |
| Note payable | (410,225) | |
| Association's share of New Hampshire Retirement System: | | |
| Net pension liability | (1,015,930) | |
| Deferred outflows of resources - Pension | 108,849 | |
| Deferred inflows of resources - Pension | (23,813) | |
| OPEB liability | (32,746) | |
| Deferred outflows of resources - OPEB | 39 | |
| Deferred inflows of resources - OPEB | <u>-</u> | |
| | <u>(963,601)</u> | |
| | | <u>(1,373,826)</u> |
| Net Position of Governmental Activities (Page 5) | \$ | <u><u>547,991</u></u> |

See auditor's report and accompanying notes to financial statements.

LAKES REGION MUTUAL FIRE AID ASSOCIATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2023

| | General Dispatch & Operations | Capital & Noncapital Reserves | Nonmajor Governmental Funds | | | Total Governmental Funds |
|---|-------------------------------------|-------------------------------------|-----------------------------|----------------|--------------------|--------------------------------|
| | | | Training & Education | Fit Testing | Club Activities | |
| REVENUES | | | | | | |
| Member assessments | \$ 1,480,366 | \$ - | \$ - | \$ - | \$ - | \$ 1,480,366 |
| Miscellaneous: | | | | | | |
| Interest on deposits | 38,888 | - | - | - | - | 38,888 |
| Training & Education Income | 1,300 | - | 6,010 | - | - | 7,310 |
| Miscellaneous | 8,818 | - | - | - | - | 8,818 |
| | <u>1,529,372</u> | <u>-</u> | <u>6,010</u> | <u>-</u> | <u>-</u> | <u>1,535,382</u> |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| Public safety | | | | | | |
| Personnel costs, incl. training | 1,140,948 | - | - | - | - | 1,140,948 |
| Professional services | 19,011 | - | - | - | - | 19,011 |
| Insurance | 12,388 | - | - | - | - | 12,388 |
| Administrative expenses | 12,211 | - | - | - | - | 12,211 |
| Automotive expense | 7,778 | - | - | - | - | 7,778 |
| Communications systems maintenance | 14,646 | - | - | - | - | 14,646 |
| Office equipment (nondepreciable) | 424 | - | - | - | - | 424 |
| Property rental & special use permit | 6,743 | - | - | - | - | 6,743 |
| Radio circuits | 18,701 | - | - | - | - | 18,701 |
| Telephone | 19,736 | - | - | - | - | 19,736 |
| Facility expenses | 22,177 | - | - | - | - | 22,177 |
| IT Expenses/Services | 28,412 | - | - | - | - | 28,412 |
| CAD system maintenance | 73,632 | - | - | - | - | 73,632 |
| Principal | - | 128,565 | - | - | - | 128,565 |
| Interest | - | 17,239 | - | - | - | 17,239 |
| Capital outlay | - | 115,491 | - | - | - | 115,491 |
| | <u>1,376,807</u> | <u>261,295</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>1,638,102</u> |
| Excess of revenues over(under) expenditures | <u>152,565</u> | <u>(261,295)</u> | <u>6,010</u> | <u>-</u> | <u>-</u> | <u>(102,720)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Interfund transfers in(out) | - | 146,219 | - | - | - | 146,219 |
| Transfers out | (146,219) | - | - | - | - | (146,219) |
| | <u>(146,219)</u> | <u>146,219</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | 6,346 | (115,076) | 6,010 | - | - | (102,720) |
| Fund balances - beginning | 46,219 | 751,045 | 23,708 | 315 | 18,972 | 840,259 |
| Fund balances - ending | \$ 52,565 | \$ 635,969 | \$ 29,718 | \$ 315 | \$ 18,972 | \$ 737,539 |

See auditor's report and accompanying notes to financial statements.

LAKES REGION MUTUAL FIRE AID ASSOCIATION
 RECONCILIATION OF THE STATEMENT OF REVENUES,
 EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
 TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED DECEMBER 31, 2023

| | | |
|---|----|-----------------|
| Net change in fund balances - total governmental funds (Page 10) | \$ | (102,720) |
| <p>Amounts reported for governmental activities in the statement of activities (Exhibit A2) are different because:</p> <p><i>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</i></p> | | |
| Reduce expenditures for capital outlays increasing capital assets | | 115,491 |
| Increase expenditures for depreciation charges | | (212,504) |
| <p><i>The net effect of various miscellaneous transactions involving capital assets:</i></p> <p>Adjustment for previously unrecorded capital assets (i.e., sales, trade-ins, and donations) is to increase net position.</p> <p><i>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</i></p> <p>Increase(decrease) in Deferred inflow of tax liens not available for current expenditures</p> <p><i>The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.</i></p> | | |
| Reduction in expenditures for principal payments on debt | | 128,565 |
| Change in net position of governmental activities (Page 7) | \$ | <u>(71,168)</u> |

See auditor's report and accompanying notes to financial statements.

LAKES REGION MUTUAL FIRE AID ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Lakes Region Mutual Fire Aid Association is a special-purpose municipal corporation as authorized by RSA 154:30-a, which provides emergency dispatch and mutual fire aid services for 35 member communities in the Laconia, New Hampshire area. Formed by voluntary association of municipalities, it is governed by a Board of Directors consisting of the Fire Chiefs or other designee from member communities who appoint a chief coordinator to oversee operations.

The financial statements of the Association have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to local governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the Association are described below.

Financial Reporting Entity

The accompanying financial statements present the Association and its component units. A component unit is defined by GASB as a legally separate organization for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with a primary government is such that the exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Blended component units, although legally separate entities, are, in substance, part of the Association's operations. Based on the foregoing criteria, no other organizations are included in the Association's financial reporting entity and the Association is not a component unit of any other primary government.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the Association. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities* normally are supported by member assessments, intergovernmental revenues and fees for services.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenue include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Member assessments and other items not properly included among program revenues are reported instead as general revenues.

Major individual governmental funds are reported as separate columns in the fund financial statements.

LAKES REGION MUTUAL FIRE AID ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when they occur and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Member assessments are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Association considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Member assessments, grants, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. If any, only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The Town reports the following major governmental funds:

- The *General Fund (Dispatch & Operations)* is the government's main operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- The *Capital & Noncapital Reserves Fund* is a capital projects fund which accounts for monies set aside by vote of the Board of Directors for specific purposes.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all member assessments.

When both restricted and unrestricted resources are available for use, it is the Association's policy to use restricted resources first, then unrestricted resources as they are needed.

LAKES REGION MUTUAL FIRE AID ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

General Budget Policies

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various requirements of an Association agreement which govern the Association's operations. Budgets, adopted on a cash flow basis for managerial purposes, have been restated to reflect generally accepted accounting principles in the schedules included with the financial statements. The Association Agreement requires balanced budgets, but provide for the use of beginning unassigned fund balance to achieve that end. In 2023, there was no unassigned fund balance used for this purpose.

NOTE 2 - ASSETS, LIABILITIES AND EQUITY

Deposits and Investments

For financial reporting purposes, cash and equivalents include amounts in demand deposits and money market funds, as well as certificates of deposit and short-term investments with original maturities of 90 days or less. The Association, as a political subdivision of the State of New Hampshire, is generally authorized by State Statute to invest excess funds in obligations of the United States government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire, in certificates of deposits of banks incorporated under the laws of the State of New Hampshire or in participation units of the public deposit investment pool established pursuant to RSA 383:22. Excess funds may be deposited in out-of-state banks if such banks pledge and deliver to the state treasurer or a Federal Reserve Bank as collateral security for such deposits in value at least equal to the amount of the deposit minus such FDIC insurance as may be available in each case. Any person who directly or indirectly receives any such funds or monies for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount such funds exceed available FDIC insurance amounts. Such collateral shall be segregated for the exclusive benefit of the Association. Only securities defined by the bank Commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

Receivables and Revenues

Revenues for the most part are recorded in the period in which they are measurable and available as explained above. These include *member assessments*, *interest on deposits* and *service charges* (training and education fees, member dues, assessments and *FIT testing fees*). Other income such as *insurance dividends* and other such items are recorded as revenue in the period in which they are received.

LAKES REGION MUTUAL FIRE AID ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 2 - ASSETS, LIABILITIES AND EQUITY (CONTINUED)

Interfund Receivables and Payables

During the course of normal operations, the Association has activity between funds, including expenditures and transfers of resources to provide services and fund capital outlay. All outstanding balances between funds are reported as "due to/from other funds".

Capital Assets

The Association capitalizes assets over \$2,000 per unit based upon dollar cost and equity interest thresholds, including significant fixed assets, if any, acquired in whole or in part by grants that retain ongoing post-grant period restrictions as to further administrative and/or disposal requirements. Capital assets are depreciated in the proprietary funds using the straight line method over the following estimated useful lives:

| | <u>Years</u> |
|--------------------------------------|--------------|
| Buildings and Leasehold Improvements | 30 |
| Equipment | 5-10 |
| Vehicles | 3 |

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Deferred Outflows of Resources

Deferred outflows of resources represent the consumption of resources that are applicable to future accounting periods. In subsequent periods, when expense recognition criteria are met, deferred outflow is removed from the balance sheet and expense is recognized.

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities. Any loan origination fees are deferred and amortized over the life of the loan using the effective interest method.

In the fund financial statements, governmental fund types recognize loan origination fees in the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

LAKES REGION MUTUAL FIRE AID ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 2 - ASSETS, LIABILITIES AND EQUITY (CONTINUED)

Compensated Absences

Employees are entitled to certain compensated absences and accumulations thereof based on their job status, length of service and other factors. Generally, other than vacation leave, compensated absences do not vest or accumulate beyond normal budgetary allowances and therefore are recorded as expenses when they are paid.

Deferred Inflows of Resources

Deferred inflows of resources arise when potential non-exchange revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred inflows also arise when the government receives resources before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the deferred inflow is removed from the combined balance sheet and revenue is recognized.

Fund Equity

In the governmental fund balance sheet, fund balances are reported using a hierarchy based primarily on the extent to which the Association is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Governmental fund balance is classified as nonspendable, restricted, committed, assigned or unassigned depending on the level of constraints. *Nonspendable fund balance* includes amounts that cannot be spent because they are not in spendable form or legally or contractually required to be maintained intact. *Restricted fund balance* is the amount that is restricted to specific purposes by external requirements such as those of creditors, grantors, contributors or laws and regulations or imposed by law through constitutional provisions or legally enforceable enabling legislation. *Committed fund balance* is the amount that can only be used for specific purposes pursuant to constraints imposed by formal action of the Association's highest level of decision-making authority (the Board of Directors). *Assigned fund balance* is the amount that is constrained by the Association's intent to be used for specific purposes, but is not restricted or committed. *Unassigned fund balance* is the residual classification for the general fund. Whenever multiple classifications of resources are available for use, it is the Association's policy to use spendable, restricted, committed and assigned resources in that order first, then unassigned resources as they are needed.

LAKES REGION MUTUAL FIRE AID ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 2 - ASSETS, LIABILITIES AND EQUITY (CONTINUED)

Accounting Estimates

Accounting estimates are an integral part of the financial statements. They are based on our knowledge and experience about past and current events and assumptions about future events. Actual results may differ from our estimates.

NOTE 3 - CASH AND EQUIVALENTS

Deposits

All bank deposits as of December 31, 2023 and during the year then ended were fully insured by the Federal Deposit Insurance Corporation (FDIC) or collateralized with securities held by the bank in the Association's name.

Concentrations of Credit Risk

Financial arrangements that potentially expose the Association to credit risk consist primarily of bank deposits. To minimize risk, the Association follows a policy of depositing monies in high quality financial institutions, by maintaining deposits within the Federal Depository Insurance Corporation limits whenever possible or to require banking institutions to collateralize deposits. The Association has not experienced any losses on its cash deposits during the fiscal year and management believes that it is not exposed to significant credit risk on those amounts.

NOTE 4 - ACCOUNTS RECEIVABLE

Accounts receivables as of December 31, 2023 are as follows:

| | | |
|--|----|---------------|
| Training and Education fees | \$ | 1,405 |
| Cost Share for consolidated communications/radio network | | <u>11,800</u> |
| | | 13,205 |
| Less: Allowance for Uncollectibles: | | <u>(875)</u> |
| | \$ | <u>12,330</u> |

LAKES REGION MUTUAL FIRE AID ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 5 - RISK MANAGEMENT

The Association is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets, errors or omissions, injuries to employees, and natural disasters. During the fiscal year, the Association was a member of the following public-entity risk pools, currently operating as a common risk management and insurance programs for member towns and school administrative units.

The *New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability* are pooled risk management programs under RSA 5-B and RSA 281-A. A coverage summary of worker's compensation and property/liability programs provided from 1/1/23 – 12/31/23 by *Primex³*, which retained \$1,000,000 of each Workers' Compensation loss, \$500,000 of each Liability loss and \$200,000 of each Property Loss is available on file at the Town Office. The Board has decided to retain the aggregate exposure and has allocated resources based on actuarial analysis for that purpose.

Total contributions and any credits or balances due as of December 31, 2023 are as follows:

Contributions billed for the coverage period:

| | |
|-----------------------|-----------|
| Property/Liability | \$ 9,546 |
| Workers' Compensation | \$ 11,939 |

The Workers' Compensation Section of the Self-Insurance Membership Agreement permits *Primex³* to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. At this time, Town management understands that the Trust foresees no likelihood of an additional assessment for this or any prior year. Claims have not exceeded insurance coverage in any of the past three years.

NOTE 6 - CAPITAL ASSETS

A summary of changes in capital assets for the fiscal year ended December 31, 2023 is as follows:

| | Balance January 1 | Additions & Reclassifications | Deductions & Reclassifications | Balance December 31 |
|--------------------------------|----------------------|----------------------------------|-----------------------------------|------------------------|
| Leasehold Improvements | \$ 627,928 | \$ - | \$ - | \$ 627,928 |
| Communications equipment | 2,709,403 | - | - | 2,709,403 |
| Training equipment | 3,000 | - | - | 3,000 |
| Administrative equipment | 36,569 | - | - | 36,569 |
| Vehicles | 82,458 | - | - | 82,458 |
| Construction in Progress | 34,514 | 115,491 | - | 150,005 |
| | 3,493,872 | 115,491 | - | 3,609,363 |
| Less: Accumulated Depreciation | (2,212,581) | (212,504) | - | (2,425,085) |
| | <u>\$ 1,281,291</u> | <u>\$ (97,013)</u> | <u>\$ -</u> | <u>\$ 1,184,278</u> |

LAKES REGION MUTUAL FIRE AID ASSOCIATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 7 - OPERATING LEASES

The Association operates from leased facilities located at 62 Communications Drive in Laconia, New Hampshire. The fifteen-year renewable lease is accounted for as an operating lease. Operating leases do not give rise to property rights and therefore the results of the lease agreements are not reflected in the Association's financial statements as a liability. Future minimum rental payments required under the lease will be \$1,723 in FY2023 and will increase by 2% each year thereafter through December 15, 2028. Lease payments are funded by provision in the annual operating budget.

NOTE 8 - LONG-TERM DEBT

Changes in Long-Term Debt

The following is a summary of the Mutual Aid's general obligation long-term debt transactions for the fiscal year ended December 31, 2023:

| | <u>Balance</u> <u>January 1,</u> | <u>Issued</u> | <u>Retired</u> | <u>Balance</u> <u>December 31,</u> | <u>Due Within</u> <u>One Year</u> |
|--------------------------|-------------------------------------|---------------|----------------|---------------------------------------|--------------------------------------|
| General obligation debt: | | | | | |
| Dispatch Equipment Loan | \$ 538,682 | \$ - | \$ 128,457 | \$ 410,225 | \$ 132,470 |

General Long-term Debt Payable. Long-term debt payable at December 31, 2023, is comprised of the following individual issues:

| <u>Description of Issue</u> | <u>Original</u> <u>Amount</u> | <u>Issue</u> <u>Date</u> | <u>Maturity</u> <u>Date</u> | <u>Interest</u> <u>Rate (%)</u> | <u>Outstanding</u> <u>December 31</u> |
|-----------------------------|----------------------------------|-----------------------------|--------------------------------|------------------------------------|--|
| Dispatch Equipment Loan | \$ 900,000 | 07/19/19 | 07/19/26 | 3.180% | \$ 410,225 |

Annual Requirements to Amortize General Obligation Debt. The annual requirements to amortize all general obligation debt outstanding as of December 31, 2023, including interest payments, are as follows:

| <u>Fiscal Year Ending</u> <u>December 31,</u> | <u>Principal</u> | <u>Interest</u> <u>& Fees</u> | <u>Total</u> |
|--|-------------------|--------------------------------------|-------------------|
| 2024 | 132,470 | 13,226 | 145,696 |
| 2025 | 136,741 | 8,955 | 145,696 |
| 2026 | 141,014 | 4,682 | 145,696 |
| | <u>\$ 410,225</u> | <u>\$ 26,863</u> | <u>\$ 437,088</u> |

All debt is general obligation debt of the Association, which is backed by its full faith and credit.

LAKES REGION MUTUAL FIRE AID ASSOCIATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2023

**NOTE 9 - NEW HAMPSHIRE RETIREMENT SYSTEM COST-SHARING DEFINED BENEFIT PENSION AND
 POSTEMPLOYMENT MEDICAL SUBSIDY HEALTHCARE PLANS**

Full-time employees participate in the State of New Hampshire Retirement System (NHRS), a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan) and four separate cost-sharing multiple-employer postemployment medical subsidy healthcare plans. NHRS was established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code.

The cost-sharing defined benefit pension plan (pension plan) is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan. Full-time employees of political subdivisions, including counties, municipalities and school districts, are also eligible to participate as a group if the governing body of the political subdivision has elected participation.

The pension plan is divided into two membership groups. By statute, Group I (employee and teacher) members contribute 7% of their salary to NHRS. Group II (police & fire) members contribute 11.5% and 11.8% respectively. While member rates are set by statute, employer rates are set by the NHRS Board of Trustees every two years after a biennial actuarial valuation is conducted using the *Entry Age Normal* actuarial method. Employer contributions are assessed at five different rates, one each for state employees, political subdivisions employees, teachers, police and fire. NHRS employers are required by the New Hampshire Constitution to pay 100% of the actuarial sound employer contribution rate as certified by the NHRS Board of Trustees to fully fund the pension plan and to pay down the retirement system's unfunded actuarial accrued liability over a closed amortization period. Currently, employer contribution rates for the period July 1, 2023 through June 30, 2025 are as follows:

| | Pension | Medical Subsidy | Total |
|-----------|---------|--------------------|--------|
| Group I: | | | |
| Employees | 13.27% | 0.26% | 13.53% |
| Group II: | | | |
| Police | 28.68% | 2.60% | 31.28% |
| Fire | 27.75% | 2.60% | 30.35% |

According to the requirements of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, the Association recognizes their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources and pension expense.

LAKES REGION MUTUAL FIRE AID ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 9 - NEW HAMPSHIRE RETIREMENT SYSTEM COST-SHARING DEFINED BENEFIT PENSION AND
POSTEMPLOYMENT MEDICAL SUBSIDY HEALTHCARE PLANS (CONTINUED)

As provided in the reports above, collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions to the plan are recognized when legally due, based on statutory requirements. This information along with significant assumptions and inputs for total pension liabilities, the NHRS's fiduciary net position and current year sources of changes to net pension liabilities are available for the plan as a whole as well as audited cost-sharing schedules by individual members in the System's Comprehensive Annual Financial Report and other annual reports are available from the NHRS located at Regional Drive, Concord, NH 03301-8509 or on its web site at: <https://www.nhrs.org> and <https://www.nhrs.org/employers/employer-resources/gasb/gasb-reports>.

Benefit amounts and eligibility requirements for the cost-sharing multiple-employer postemployment medical subsidy plan (OPEB Plan) are set by state law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The four membership types are Group II, Police Officers and Firefighters; Group I, Teachers; Group I, Political Subdivision Employees; and group I, State Employees. The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. The OPEB plan is closed to new entrants. Maximum medical subsidy rates for the year ended December 31, 2023 are as follows:

For qualified retirees not eligible for Medicare, the amounts were \$375.56 for a single-person plan and \$751.12 for a two-person plan.

For those qualified retirees eligible for Medicare, the amounts were \$236.84 for a single-person plan and \$473.68 for a two-person plan.

According to the requirements of GASB Statement No. 75, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, the Association recognizes their proportionate share of collective OPEB liability, deferred outflows of resources, deferred inflows of resources and OPEB expense. As provided in the reports above, collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions to the plan are recognized when legally due, based on statutory requirements.

LAKES REGION MUTUAL FIRE AID ASSOCIATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 9 - NEW HAMPSHIRE RETIREMENT SYSTEM COST-SHARING DEFINED BENEFIT PENSION AND
 POSTEMPLOYMENT MEDICAL SUBSIDY HEALTHCARE PLANS (CONTINUED)

This information along with significant assumptions and inputs for total OPEB liabilities, the NHRS's fiduciary net position and current year sources of changes to net pension liabilities are available for the plan as a whole as well as audited cost-sharing schedules by individual members in the System's Comprehensive Annual Financial Report and other annual reports are available from the NHRS located at Regional Drive, Concord, NH 03301-8509 or on its web site at: <https://www.nhrs.org> and <https://www.nhrs.org/employers/employer-resources/gasb/gasb-reports>.

NOTE 10 - NET POSITION

Negative Net Position

Negative net position in the government-wide *statement of net position* results from the application of generally accepted accounting principles to pension obligations – GASB 68 and other post-employment benefit (OPEB) obligations – GASB 75. In those statements, which are presented on the accrual basis, future obligations representing the Association's estimated proportionate share of unfunded net pension & OPEB liabilities, deferred inflows and outflows of the New Hampshire Retirement System are included. Of the overall deficit, \$1,072,489 is the net amount related to those obligations. As of December 31, 2023, the Association has recognized all current statutory obligations to the plan. They are contributed as a percentage of subject wages paid (see pension plan note above) and recognized in the Fund Financial Statements as they become due. This estimated future obligation (the amount that Lakes Region Mutual Fire Aid Association would become responsible for should the New Hampshire Retirement System become unable to meet its obligations to retirees), would be funded through future appropriations should additional plan contributions ever be required. This deficit in the government-wide financial statements has no effect on the fund balances reported in the fund financial statements.

NOTE 11 - FUND BALANCE

Restricted for Specific Purposes

Amounts restricted for specific purposes by members for as of December 31, 2023 are as follows:

| | |
|------------------------|-----------|
| Education and training | \$ 29,718 |
| FIT testing | 315 |
| Club activities | 18,972 |
| | \$ 49,005 |

LAKES REGION MUTUAL FIRE AID ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

NOTE 11 - FUND BALANCE (CONTINUED)

Assigned for Special Purposes

Amounts assigned by the Board of Directors for special purposes represents that portion of the unreserved fund balances which management intends to use in subsequent years as follows:

Communications Center Operations:

| | |
|--|-------------------|
| Insurance deductibles | \$ 2,000 |
| Vehicle replacement | 3,780 |
| Unfunded personnel costs | 20,505 |
| Communications system reserve | 464,911 |
| Facility capital account | 46,314 |
| Radio project | 3,912 |
| CAD services and support | 7,047 |
| Communications system radio assessment | 87,500 |
| | <u>\$ 635,969</u> |

NOTE 12 - SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the State & Federal governments. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time although the Association expects such amounts, if any, to be immaterial.

REQUIRED SUPPLEMENTARY INFORMATION

LAKES REGION MUTUAL FIRE AID ASSOCIATION
DISPATCH CENTER OPERATIONS
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE (BUDGET VS ACTUAL)
FOR THE YEAR ENDED DECEMBER 31, 2023

| | Operating Budget | Actual | Variance Favorable (Unfavorable) | Prior year Actual |
|---|---------------------|------------------|--|----------------------|
| REVENUES | | | | |
| Member assessments | \$ 1,495,366 | \$ 1,480,366 | \$ (15,000) | \$ 1,475,626 |
| Interest Income | - | 38,888 | 38,888 | 13,559 |
| Training & Education Income | - | 1,300 | 1,300 | 25,172 |
| Miscellaneous | 10,000 | 8,818 | (1,182) | 10,633 |
| | <u>1,505,366</u> | <u>1,529,372</u> | <u>24,006</u> | <u>1,524,990</u> |
| EXPENDITURES | | | | |
| Current Operations: | | | | |
| Labor | 1,180,653 | 1,140,948 | 39,705 | 1,087,943 |
| Professional services | 20,300 | 19,011 | 1,289 | 21,830 |
| Insurance | 12,000 | 12,388 | (388) | 9,546 |
| Administrative expenses | 18,225 | 12,211 | 6,014 | 13,087 |
| Automotive expense | 13,225 | 7,778 | 5,447 | 15,572 |
| Communications systems maintenance | 25,000 | 14,646 | 10,354 | 32,071 |
| Office equipment (nondepreciable) | 750 | 424 | 326 | 1,712 |
| Property rental & special use permit | 16,258 | 6,743 | 9,515 | 4,800 |
| Radio circuits | 27,000 | 18,701 | 8,299 | 22,423 |
| Telephone | 19,500 | 19,736 | (236) | 17,652 |
| Facility expenses | 25,255 | 22,177 | 3,078 | 25,528 |
| IT Expenses/services | 33,500 | 28,412 | 5,088 | 27,580 |
| CAD system maintenance | 5,000 | 73,632 | (68,632) | 17,852 |
| Assistance to Firefighters Grant | - | - | - | 20,000 |
| | <u>1,396,666</u> | <u>1,376,807</u> | <u>19,859</u> | <u>1,317,596</u> |
| Excess of revenues over(under) expenditures | 108,700 | 152,565 | 43,865 | 207,394 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Interfund transfers in(out): | | | | |
| Capital & Noncapital Reserves | - | (146,219) | (146,219) | (228,174) |
| | <u>-</u> | <u>(146,219)</u> | <u>(146,219)</u> | <u>(228,174)</u> |
| Net change in fund balances | 108,700 | 6,346 | (102,354) | (20,780) |
| Fund balances - beginning | - | 46,219 | 46,219 | 61,124 |
| Fund balances - ending | <u>\$ 108,700</u> | <u>\$ 52,565</u> | <u>\$ (56,135)</u> | <u>\$ 40,344</u> |

See auditor's report and accompanying notes to financial statements.

LAKES REGION MUTUAL FIRE AID ASSOCIATION
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION – BUDGETARY REPORTING
FOR THE YEAR ENDED DECEMBER 31, 2023

The budgetary comparison schedule – budget to actual (non-GAAP budgetary basis) presents comparisons of the original and final legally adopted budget with actual data on a budgetary basis.

General Budget Policies

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various requirements of an Association agreement which govern the Association's operations. Appropriations are made on an annual basis for the General and all significant Special Revenue Funds. Project-length financial plans are adopted for all Capital Project Funds. Budgets are adopted on a basis generally consistent with the modified accrual basis of accounting. The Association Agreement requires balanced budgets, but provide for the use of beginning unassigned fund balance to achieve that end. In 2023, there was no unassigned fund balance used for this purpose.

LAKES REGION MUTUAL FIRE AID ASSOCIATION
 COMPARATIVE SCHEDULE OF PENSION OBLIGATIONS
 FOR THE YEAR ENDED DECEMBER 31, 2023

Estimated future pension obligations - New Hampshire Retirement System (NHRS). Selected comparative information from NHRS's audited financial statements and cost-sharing schedules that is specific to the Association is as follows:

| | As of and for the years ended December 31, | | | | | | | | | | |
|---|--|-------------|-------------|-------------|-------------|-------------|-------------|--------------|-------------|--------------|--------------|
| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
| Proportionate share | 0.02426229% | 0.02113280% | 0.01839947% | 0.01842386% | 0.01891395% | 0.01956713% | 0.01722890% | 0.01729508% | 0.01795130% | 0.01872594% | 0.01814719% |
| Employer contribution | \$ 60,329 | \$ 68,560 | \$ 61,728 | \$ 65,972 | \$ 69,290 | \$ 82,702 | \$ 74,977 | \$ 76,832 | \$ 82,473 | \$ 108,426 | \$ 109,128 |
| Net Pension Liability | \$ 1,044,197 | \$ 793,238 | \$ 728,900 | \$ 979,706 | \$ 930,187 | \$ 942,197 | \$ 828,995 | \$ 1,106,219 | \$ 795,587 | \$ 1,074,145 | \$ 1,015,930 |
| Deferred outflows of resources: | | | | | | | | | | | |
| Differences between expected and actual experience | <i>base year</i> | - | - | 2,723 | 2,109 | 7,520 | 4,584 | 29,873 | 22,278 | 20,160 | 25,959 |
| Net difference between projected and actual investment earnings on pension plan investments | <i>base year</i> | - | - | 61,295 | - | - | - | 68,421 | - | 40,709 | 14,692 |
| Changes of assumptions | <i>base year</i> | - | - | 120,571 | 93,403 | 65,205 | 29,744 | 109,427 | 83,095 | 57,136 | 26,739 |
| Changes in proportion and differences between employer contributions and share of contributions | <i>base year</i> | - | - | 813 | 17,786 | 36,705 | 25,981 | 17,766 | 34,086 | 53,117 | 37,178 |
| Total deferred outflows of resources | \$ - | \$ - | \$ - | \$ 185,402 | \$ 113,298 | \$ 109,430 | \$ 60,309 | \$ 225,487 | \$ 139,459 | \$ 171,122 | \$ 104,568 |
| Deferred inflows of resources: | | | | | | | | | | | |
| Differences between expected and actual experience | <i>base year</i> | - | 15,995 | 12,371 | 11,839 | 7,629 | 17,826 | 11,878 | 8,329 | 4,123 | 408 |
| Net difference between projected and actual investment earnings on pension plan investments | <i>base year</i> | 101,495 | 19,481 | - | 11,846 | 21,803 | 6,772 | - | 222,507 | - | - |
| Changes in proportion and differences between employer contributions and share of contributions | <i>base year</i> | 110,668 | 180,920 | 135,447 | 89,974 | 44,501 | 93,499 | 62,671 | 40,298 | 17,925 | 23,405 |
| Total deferred inflows of resources | \$ - | \$ 212,163 | \$ 216,396 | \$ 147,818 | \$ 113,659 | \$ 73,933 | \$ 118,097 | \$ 74,549 | \$ 271,134 | \$ 22,048 | \$ 23,813 |
| Pension expense: | | | | | | | | | | | |
| Proportionate share of plan pension expense | <i>base year</i> | 53,783 | 47,096 | 108,072 | 98,681 | 93,604 | 102,755 | 164,796 | 58,607 | 107,892 | 127,491 |
| Net amortization of deferred amounts from changes in proportion | <i>base year</i> | (24,019) | (45,473) | (45,274) | (40,965) | (34,750) | (47,695) | (19,466) | (4,151) | (1,659) | (8,259) |
| Total employer pension expense | \$ - | \$ 29,764 | \$ 1,623 | \$ 62,798 | \$ 57,716 | \$ 58,854 | \$ 55,060 | \$ 145,330 | \$ 54,456 | \$ 106,233 | \$ 119,232 |

Note to the Comparative Schedule of Pension Obligations - This information should be read in conjunction with the audited actuarial reports presented by the NHRS. This information along with significant assumptions and inputs for total pension liabilities, the NHRS's fiduciary net position and current year sources of changes to net pension liabilities are available for the plan as a whole as well as audited cost-sharing schedules by individual members in the System's Comprehensive Annual Financial Report and other annual reports are available from the NHRS located at Regional Drive - Concord, NH 03301-8509 or on its web site at <https://www.nhrs.org/funding-and-investments/reports-valuations/annual-report-archive> and <https://www.nhrs.org/employers/ga4/ga4b-67-68-reports>. As noted there in, the preparation of those reports requires management to make a number of estimates and assumptions relating to the reported amounts. Due to the inherent nature and uncertainty of those estimates, actual results could differ, and the differences could be material. As of December 31, 2023, the Association has recognized all statutorily required contributions to the plan. Unless additional assessments are imposed by the NHRS Board due to insolvency or some other circumstances, all future obligations to the plan will become due as a percentage of qualifying wages as they are paid by the Association. At this time, management understands that that the NHRS foresees no likelihood of additional assessment beyond normal contribution rates, which are established every two years by a statutorily governed rate-setting process. All future obligations of the Association to the NHRS will be paid by current appropriations as they become due.

See auditor's report and accompanying notes to financial statements.

LAKES REGION MUTUAL FIRE AID ASSOCIATION
 COMPARATIVE SCHEDULE OF OTHER POST EMPLOYMENT BENEFITS
 FOR THE YEAR ENDED DECEMBER 31, 2023

Estimated future OPEB obligations - New Hampshire Retirement System (NHRS). Selected comparative information from NHRS's audited financial statements and cost-sharing schedules that is specific to the Association is as follows:

As of and for the years ended December 31,
(Valuation as of June 30)

| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
|--|-------------|-------------|-------------|-------------|-------------|------------|-------------|-------------|
| Proportionate share | 0.01008500% | 0.01014340% | 0.01543193% | 0.00940487% | 0.00917117% | 0.0089852% | 0.01063905% | 0.00958269% |
| Employer contribution | \$ 5,860 | \$ 6,012 | \$ 6,826 | \$ 4,292 | \$ 4,257 | \$ 4,318 | \$ 4,480 | \$ 4,194 |
| Net OPEB liability | \$ 48,822 | \$ 46,379 | \$ 70,654 | \$ 41,232 | \$ 40,143 | \$ 35,983 | \$ 40,204 | \$ 32,746 |
| Deferred outflows of resources: | | | | | | | | |
| Differences between expected and actual experience | base year | - | 415 | - | - | - | - | - |
| Net difference between projected and actual investment earnings on OPEB plan investments | base year | - | - | - | 150 | - | 110 | 39 |
| Changes of assumptions | base year | - | - | - | 258 | - | - | - |
| Changes in proportion | base year | 85 | 5,146 | - | - | - | - | - |
| Total deferred outflows of resources | \$ - | \$ 85 | \$ 5,561 | \$ - | \$ 408 | \$ - | \$ 110 | \$ 39 |
| Deferred inflows of resources: | | | | | | | | |
| Differences between expected and actual experience | base year | - | - | 72 | 116 | 8 | - | - |
| Net difference between projected and actual investment earnings on OPEB plan investments | base year | 146 | 224 | 46 | - | 449 | - | - |
| Changes in proportion | base year | - | - | 2,933 | 128 | 7 | - | - |
| Total deferred inflows of resources | \$ - | \$ 146 | \$ 224 | \$ 3,051 | \$ 244 | \$ 464 | \$ - | \$ - |
| OPEB expense: | | | | | | | | |
| Proportionate share of plan OPEB expense | base year | 3,433 | 6,508 | 2,698 | 3,785 | 1,714 | 1,428 | 788 |
| Net amortization of deferred amounts from changes in proportion | base year | 197 | 19,195 | (19,440) | (3,833) | (928) | 6,699 | (3,981) |
| Total employer OPEB expense | \$ - | \$ 3,630 | \$ 25,703 | \$ (16,742) | \$ (48) | \$ 786 | \$ 8,127 | \$ (3,193) |

This information should be read in conjunction with the audited actuarial reports presented by the NHRS. This information along with significant assumptions and inputs for total OPEB liabilities, the NHRS's fiduciary net position and current year sources of changes to net OPEB liabilities are available for the plan as a whole as well as audited cost-sharing schedules by individual members in the System's Comprehensive Annual Financial Report and other annual reports are available from the NHRS located at Regional Drive - Concord, NH 03301-8509 or on its web site at:

<https://www.nhrs.org/employers/employer-resources/gash/gash-reports>

As noted there in, the preparation of those reports requires management to make a number of estimates and assumptions relating to the reported amounts. Due to the inherent nature and uncertainty of those estimates, actual results could differ, and the differences could be material. As of December 31, 2023, the Association has recognized all statutorily required contributions to the plan. Unless additional assessments are imposed by the NHRS Board due to insolvency or some other circumstances, all future obligations to the plan will become due as a percentage of qualifying wages as they are paid by the Association. At this time, management understands that the NHRS foresees no likelihood of additional assessment beyond normal contribution rates, which are established every two years by a statutorily governed rate-setting process. All future obligations of the Association to the NHRS will be paid by current appropriations as they become due.

See auditor's report and accompanying notes to financial statements.

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2022 VS. 2023 Call Volume by Community, and System Wide

| Dispatched Calls By Community | | 2022 | 2023 | Percent Change |
|-------------------------------|---------|------|------|----------------|
| Alexandria | EMS | 193 | 159 | |
| | Fire | 75 | 68 | |
| | MVA | 9 | 8 | |
| | Service | 23 | 17 | |
| | Total | 300 | 252 | -16.00% |
| Alton | EMS | 680 | 686 | |
| | Fire | 232 | 276 | |
| | MVA | 74 | 89 | |
| | Service | 109 | 111 | |
| | Total | 1095 | 1162 | 6.12% |
| Andover | EMS | 7 | 8 | |
| | Fire | 64 | 55 | |
| | MVA | 10 | 12 | |
| | Service | 13 | 13 | |
| | Total | 94 | 88 | -6.38% |
| Andover EMS | EMS | 161 | 130 | |
| | Fire | 35 | 29 | |
| | MVA | 11 | 11 | |
| | Service | 3 | 2 | |
| | Total | 210 | 172 | -18.10% |
| Ashland | EMS | 301 | 313 | |
| | Fire | 99 | 123 | |
| | MVA | 38 | 46 | |
| | Service | 92 | 102 | |
| | Total | 530 | 584 | 10.19% |
| Barnstead | EMS | 498 | 512 | |
| | Fire | 200 | 204 | |
| | MVA | 42 | 35 | |
| | Service | 52 | 49 | |
| | Total | 792 | 800 | 1.01% |
| Belmont | EMS | 1089 | 995 | |
| | Fire | 401 | 354 | |
| | MVA | 88 | 77 | |
| | Service | 108 | 98 | |
| | Total | 1686 | 1524 | -9.61% |
| Bridgewater | EMS | 132 | 125 | |
| | Fire | 63 | 46 | |
| | MVA | 5 | 7 | |

| | | | | |
|------------------|---------|------|------|---------|
| | Service | 12 | 13 | |
| | Total | 212 | 191 | -9.91% |
| <hr/> | | | | |
| Bristol | EMS | 939 | 889 | |
| | Fire | 262 | 264 | |
| | MVA | 52 | 74 | |
| | Service | 167 | 118 | |
| | Total | 1420 | 1345 | -5.28% |
| <hr/> | | | | |
| Campton-Thornton | EMS | 596 | 664 | |
| | Fire | 299 | 257 | |
| | MVA | 66 | 55 | |
| | Service | 100 | 129 | |
| | Total | 1061 | 1105 | 4.15% |
| <hr/> | | | | |
| Center Harbor | EMS | 151 | 142 | |
| | Fire | 158 | 139 | |
| | MVA | 25 | 29 | |
| | Service | 33 | 39 | |
| | Total | 367 | 349 | -4.90% |
| <hr/> | | | | |
| Danbury | EMS | 99 | 89 | |
| | Fire | 48 | 60 | |
| | MVA | 13 | 14 | |
| | Service | 8 | 17 | |
| | Total | 168 | 180 | 7.14% |
| <hr/> | | | | |
| Franklin | EMS | 1702 | 1626 | |
| | Fire | 376 | 336 | |
| | MVA | 79 | 63 | |
| | Service | 148 | 153 | |
| | Total | 2305 | 2178 | -5.51% |
| <hr/> | | | | |
| Gilford | EMS | 1188 | 1104 | |
| | Fire | 545 | 473 | |
| | MVA | 76 | 87 | |
| | Service | 231 | 153 | |
| | Total | 2040 | 1817 | -10.93% |
| <hr/> | | | | |
| Gilmanton | EMS | 433 | 388 | |
| | Fire | 231 | 208 | |
| | MVA | 58 | 60 | |
| | Service | 53 | 55 | |
| | Total | 775 | 711 | -8.26% |
| <hr/> | | | | |
| | EMS | 0 | 0 | |
| | Fire | 5 | 6 | |

| | | | | |
|-------------------|---------|------|------|---------|
| Central NH Hazmat | MVA | 1 | 1 | |
| | Service | 0 | 0 | |
| | Total | 6 | 7 | 16.67% |
| <hr/> | | | | |
| Hebron | EMS | 197 | 177 | |
| | Fire | 86 | 61 | |
| | MVA | 12 | 10 | |
| | Service | 27 | 23 | |
| | Total | 322 | 271 | -15.84% |
| <hr/> | | | | |
| Hill | EMS | 84 | 61 | |
| | Fire | 33 | 26 | |
| | MVA | 5 | 7 | |
| | Service | 17 | 8 | |
| | Total | 139 | 102 | -26.62% |
| <hr/> | | | | |
| Holderness | EMS | 163 | 164 | |
| | Fire | 145 | 167 | |
| | MVA | 23 | 29 | |
| | Service | 14 | 34 | |
| | Total | 345 | 394 | 14.20% |
| <hr/> | | | | |
| Laconia | EMS | 3337 | 3345 | |
| | Fire | 857 | 780 | |
| | MVA | 154 | 161 | |
| | Service | 301 | 269 | |
| | Total | 4649 | 4555 | -2.02% |
| <hr/> | | | | |
| LRMFA | EMS | 22 | 2 | |
| | Fire | 34 | 16 | |
| | MVA | 5 | 9 | |
| | Service | 2 | 3 | |
| | Total | 63 | 30 | -52.38% |
| <hr/> | | | | |
| Meredith | EMS | 57 | 42 | |
| | Fire | 346 | 315 | |
| | MVA | 74 | 96 | |
| | Service | 36 | 61 | |
| | Total | 513 | 514 | 0.19% |
| <hr/> | | | | |
| Meredith EMS | EMS | 2065 | 2117 | |
| | Fire | 172 | 163 | |
| | MVA | 138 | 172 | |
| | Service | 82 | 74 | |
| | Total | 2457 | 2526 | 2.81% |
| <hr/> | | | | |
| | EMS | 621 | 585 | |

| | | | | |
|-------------------|--------------|-------------|---------------|---------------|
| Moultonborough | Fire | 371 | 293 | |
| | MVA | 39 | 52 | |
| | Service | 78 | 136 | |
| | Total | 1109 | 1066 | -3.88% |
| <hr/> | | | | |
| New Hampton | EMS | 435 | 362 | |
| | Fire | 162 | 171 | |
| | MVA | 60 | 53 | |
| | Service | 116 | 135 | |
| Total | 773 | 721 | -6.73% | |
| <hr/> | | | | |
| Plymouth | EMS | 1176 | 1172 | |
| | Fire | 336 | 343 | |
| | MVA | 98 | 118 | |
| | Service | 102 | 141 | |
| Total | 1712 | 1774 | 3.62% | |
| <hr/> | | | | |
| Rumney | EMS | 122 | 113 | |
| | Fire | 86 | 87 | |
| | MVA | 17 | 18 | |
| | Service | 19 | 19 | |
| Total | 244 | 237 | -2.87% | |
| <hr/> | | | | |
| Sanbornton | EMS | 219 | 225 | |
| | Fire | 167 | 181 | |
| | MVA | 52 | 51 | |
| | Service | 39 | 33 | |
| Total | 477 | 490 | 2.73% | |
| <hr/> | | | | |
| Sandwich | EMS | 137 | 147 | |
| | Fire | 103 | 88 | |
| | MVA | 16 | 20 | |
| | Service | 25 | 22 | |
| Total | 281 | 277 | -1.42% | |
| <hr/> | | | | |
| Strafford | EMS | 304 | 289 | |
| | Fire | 138 | 110 | |
| | MVA | 34 | 28 | |
| | Service | 32 | 33 | |
| Total | 508 | 460 | -9.45% | |
| <hr/> | | | | |
| Tilton-Northfield | EMS | 1544 | 1415 | |
| | Fire | 391 | 450 | |
| | MVA | 146 | 131 | |
| | Service | 163 | 120 | |
| Total | 2244 | 2116 | -5.70% | |

| | | | | |
|----------------------|--------------------|--------------|--------------|----------------|
| Warren | EMS | 10 | 7 | |
| | Fire | 27 | 30 | |
| | MVA | 11 | 8 | |
| | Service | 4 | 1 | |
| | Total | 52 | 46 | -11.54% |
| <hr/> | | | | |
| Warren-Wentworth EMS | EMS | 304 | 268 | |
| | Fire | 14 | 18 | |
| | MVA | 22 | 20 | |
| | Service | 8 | 6 | |
| | Total | 348 | 312 | -10.34% |
| <hr/> | | | | |
| Waterville Valley | EMS | 141 | 167 | |
| | Fire | 92 | 101 | |
| | MVA | 7 | 9 | |
| | Service | 16 | 14 | |
| | Total | 256 | 291 | 13.67% |
| <hr/> | | | | |
| Wentworth | EMS | 13 | 20 | |
| | Fire | 41 | 45 | |
| | MVA | 21 | 17 | |
| | Service | 3 | 11 | |
| | Total | 78 | 93 | 19.23% |
| <hr/> | | | | |
| District | EMS | 19120 | 18508 | |
| | Fire | 6694 | 6343 | |
| | MVA | 1581 | 1677 | |
| | Service | 2236 | 2212 | |
| | Grand Total | 29631 | 28740 | -3.01% |

Central New Hampshire HAZMAT Team Oversight Committee

The Lakes Region Mutual Fire Aid Association, in a joint venture with the Capital Area Fire Mutual Aid Compact oversees the Central New Hampshire Hazardous Materials Team, through a joint oversight committee. By co-founding the team, both districts have access to a Hazardous Materials Team when needed, REPC Planning, and HAZMAT consulting without either district having to absorb funding, training, and oversight of individual teams.

Chief Ken Jones, Meredith
Chief David Bengtson, Moultonborough
Chief Dan Defosses, Campton-Thornton
Chief Jonathan Goldman, LRMFA

CENTRAL NH HAZMAT TEAM



25 Hall Street 1H
P.O. Box 3962, Concord, NH 03302

Anthony Manning
Chief



Telephone: (603) 225-8988
Fax: (603) 228-0983

2023 Yearly Report

Central NH Hazardous Materials Team: Enhancing Response Capabilities

Established in 1995 under the auspices of the Capital Area Mutual Aid Fire Compact, the Central NH Hazmat Team has been a cornerstone in hazardous materials response for the region. Originally known as the Capital Area Hazmat Team, its mandate expanded in 2006 through a joint venture agreement with the Lakes Region Mutual Fire Aid Association. This collaboration led to the adoption of the name Central NH Hazmat Team, reflecting its broader coverage and enduring commitment.

Covering 56 towns in the heart of New Hampshire, from the State Capital of Concord to the picturesque Lakes Region, the team serves a diverse population facing a spectrum of potential hazards.

Equipment and Resources:

Dedicated to enhancing its response capabilities, the team has consistently invested in cutting-edge equipment. Recent acquisitions encompass a propane kit, expansions to the ICS Trailer, and the integration of lithium-ion spill kit items. These additions have fortified the team's ability to effectively address hazardous materials incidents.

Positioned strategically at Concord Fire Training Grounds, the team's fleet, consisting of 2 vehicles and 4 trailers, stands ready for immediate deployment in the event of emergencies. Moreover, in collaboration with the Department of Environmental Services (DES), the team has expanded its reach by deploying a spill trailer in Belmont, amplifying its response capabilities. Additionally, a utility trailer is stationed in Rumney, New Hampshire, further extending the team's operational footprint and ensuring comprehensive coverage across the region.

Response and Incident Management:

In 2023 alone, the team responded to 22 incidents, showcasing its readiness and agility in handling hazardous materials emergencies. While the state is in the process of implementing incident tracking software, the team remains committed to meticulous documentation, including consults and advisory engagements, to ensure comprehensive response records.

Servicing

CAPITAL AREA FIRE COMPACT



LAKES REGION MUTUAL FIRE AID

CENTRAL NH HAZMAT TEAM



25 Hall Street 1H
P.O. Box 3962, Concord, NH 03302

Anthony Manning
Chief



Telephone: (603) 225-8988
Fax: (603) 228-0983

Membership and Training:

Comprising 32 dedicated members, including 24 certified HazMat technicians, the team is well-equipped to tackle any challenge that arises. However, it recognizes the importance of continuous training and development. Despite the reliance on grants such as Hazardous Materials Emergency Preparedness (HMEP), Homeland Security Exercise and Evaluation Program (HSEEP), and Hazardous Substance Health and Safety Grants (HSHG) to fund equipment and operations, there's an ongoing need for sustained funding to support training, meetings, and other essential activities.

Conclusion:

In conclusion, the Central NH Hazardous Materials Team stands as a testament to effective collaboration and unwavering commitment to public safety. While challenges persist, particularly in securing sustainable funding for training and operations, the team remains resolute in its mission. With a diverse and dedicated membership, it continues to uphold the highest standards of hazardous materials response, ensuring the safety and well-being of the communities it serves.

Respectfully,
Tony

Anthony Manning

Anthony Manning, Chief
Central NH HazMat Team
603-848-7712

CAPITAL AREA FIRE COMPACT

Servicing

LAKES REGION MUTUAL FIRE AID

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03/11/24

Accrual Basis

Central New Hampshire Hazmat Team
Profit & Loss Budget vs. Actual
 January through December 2023

| | Jan - Dec 23 | Budget | \$ Over Budget | % of Budget |
|--------------------------------|-------------------|------------------|-------------------|------------------|
| Income | | | | |
| 4010 · ASSESSMENTS REVENUE | 30,000.00 | 30,000.00 | 0.00 | 100.0% |
| 4030 · GRANTS REVENUE | 112,598.07 | 32,000.00 | 80,598.07 | 351.9% |
| 4040 · INVESTMENT INCOME | 455.84 | | | |
| 4071 · HAZMAT SERVICE | 29,708.87 | 0.00 | 29,708.87 | 100.0% |
| 4090 · OTHER INCOME | 54.73 | | | |
| Total Income | 172,817.51 | 62,000.00 | 110,817.51 | 278.7% |
| Gross Profit | 172,817.51 | 62,000.00 | 110,817.51 | 278.7% |
| Expense | | | | |
| 5071 · Hazmat Service 5071 | 2,255.07 | 30,000.00 | -27,744.93 | 7.5% |
| 5370 · UNIFORM AND SUPPLIES | 0.00 | 750.00 | -750.00 | 0.0% |
| 5385 · MEDICAL SCREENING | 10,649.43 | 5,000.00 | 5,649.43 | 213.0% |
| 5390 · ADMINISTRATIVE SERVICE | 1,647.26 | 12,000.00 | -10,352.74 | 13.7% |
| 5395 · TECHNICIAN SERVICE | 17,081.80 | | | |
| 5710 · MOTOR FUEL | 632.56 | 1,000.00 | -367.44 | 63.3% |
| 5721 · MAINTENANCE - VEHICLES | 1,685.65 | 1,000.00 | 685.65 | 168.6% |
| 5722 · MAINTENANCE - EQUIPMENT | 7,219.23 | 1,000.00 | 6,219.23 | 721.9% |
| 5723 · EQUIPMENT PURCHASES | 80,685.97 | 3,000.00 | 77,685.97 | 2,689.5% |
| 5740 · OPERATING SUPPLIES | 2,188.85 | 1,200.00 | 988.85 | 182.4% |
| 5811 · OFFICE SUPPLIES | 147.85 | 100.00 | 47.85 | 147.9% |
| 5813 · COMPUTER EXPENSES | 1,246.85 | 300.00 | 946.85 | 415.6% |
| 5845 · TRAINING SUPPORT | 85,118.73 | | | |
| 5850 · TRAVEL & MEETINGS | 253.47 | 2,500.00 | -2,246.53 | 10.1% |
| 5870 · PROFESSIONAL FEES | 0.00 | 3,500.00 | -3,500.00 | 0.0% |
| 5890 · MISCELLANEOUS | 0.00 | 300.00 | -300.00 | 0.0% |
| Total Expense | 190,812.72 | 61,650.00 | 129,162.72 | 309.5% |
| Net Income | -17,995.21 | 350.00 | -18,345.21 | -5,141.5% |

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Accrual Basis

Central New Hampshire Hazmat Team
Summary Balance Sheet
As of December 31, 2023

| | Dec 31, 23 |
|---------------------------------|------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | 63,809.93 |
| Total Current Assets | 63,809.93 |
| TOTAL ASSETS | 63,809.93 |
| LIABILITIES & EQUITY | 0.00 |

Training and Education Division

The Lakes Region Mutual Fire Aid Training Committee is very proud of the training accomplished in 2023. Deputy Paul Steele and Deputy David Hall continue to head the Training Committee. We are always looking for new members and energy to keep passion alive.

The Training Committee organized 11 different trainings in 2023 and supported many others by advertising in the *Training Bulletin* sent out by LRMFA.

Below is a complete list of trainings and numbers attended.

Crew Resource Management - 21 Attended

Ice Rescue Certification – 25 Attended

Commercial Building Fires- 26 Attended

Firefighter II – 23 Attended

Trench Rescue – 15 Attended

Confined Space Rescue – 13 Attended

Swift Water Rescue – 11 Attended

Ramblings of a New Chief – 23 Attended

Rapid Intervention Crews – 24 Attended

Best Practices in Hiring – 13 Attended

Lithium-Ion Battery Fires – 48 Attended

The AFG grant for training classes was completed in 2023. We completed 7,502 training hours. There were 22 newly certified Firefighter I students, 23 Firefighter II students, and 59 newly certified rescue technicians. With some left over funds, LRMFA was able to purchase a new SCBA FIT Test Machine and 3 forcible entry doors that can be shared though the Lakes Region.

The Training Committee supported many departments in 2023 with SCBA Fit testing. This coming year we are in a good place to continue to support this service with a new Quantifit II tester. There are current guidelines that can be found in your member guide. These will be reviewed for any needed updates in the near future.

The Training Division meets every quarter. We encourage any member who is interested to attend in person or via a conference call. We are committed to continuing our quarterly training seminars. We also will try to support any other training requests from any member.

Respectfully,

A handwritten signature in blue ink that reads "David J. Hall". The signature is written in a cursive style with a large initial "D".

Deputy Chief David J. Hall

A handwritten signature in blue ink that reads "Paul D. Steele Jr.". The signature is written in a cursive style with a large initial "P".

Deputy Chief Paul D. Steele Jr.

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Lakes Region Mutual Fire Aid Association
2023 Annual Report.