

2022 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



The 2022 Lakes Region Mutual Fire Aid Association Annual Report

Is dedicated to:

Chief Rene Lefebvre

For his 39 years of dedicated service to the Board of Directors and Executive Committee



Rene Lefebvre

LRMFA Board of Directors

1983-2022





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
Chief James Beaudoin	Alton	Chief Jeremy Bonan	Holderness
Chief Stephen Barton	Andover	Chief Mike Newhall	Belmont
Chief Steve Heath	Ashland	Chief Ken Jones	Meredith
Chief Al Poulin	Barnstead	Chief Dave Bengtson	Moultonborough
Chief Tim Joubert	Laconia	Chief Kevin Lang	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, 2023

Chief Paul Dexter, 2023, Secretary/Treasurer

Chief David Bengtson, 2024

Chief Jeremy Bonan, 2025

Chief Rene Lefebvre, 2023*

* Chief Lefebvre resigned from the BOD in December of 2022. Chief Mike Newhall (Belmont) was elected to fill his term at the January 2023 BOD Meeting.

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 2022 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.

2022 brought unique challenges as the nation was finally beginning to exit the COVID19 Pandemic.

In late 2021, and into 2022 a Paramedic Intercept sub-committee was established to evaluate agency billing when an intercept occurs. After much discussion a motion was made to change the bylaws which ultimately failed.

After much consternation and failed CAD deployment attempts, LRMFA staff at the direction of the Executive Committee developed a Request for Information (RFI) to be sent out to as many CAD companies as we could find. It was the desire for LRMFA and CAFMAC to continue to use the same CAD vendor for redundancy, and for each of the two teams. Both agencies are each other's backups and to reduce the learning curve it made sense. Eventually after compiling the results of the RFI, and doing several site visits the recommendation by myself, Deputy Chief Steele, and Lt. Dave Parker was to contract Tyler Technologies for the new CAD system. The Board was given a presentation in June and Tyler Technologies was awarded the bid. Although the system was much more expensive than was previously budgeted, Chief Goldman showed the board we could finance all of the startup costs for the first 24 months using reserve dollars and funding the maintenance of the system from the budget beginning in 2024. In cooperation with CAFMAC a contract was signed with Tyler Technologies in the late fall of 2022. Fortunately, as a cloud-based CAD both agencies will use the same cloud based servers, and Tyler was able to bundle both agencies into the same system. After many negotiations with

CAFMAC it was decided to use the LRMFA formula to equitably distribute the CAD costs, and LRMFA will be paying 52% while CAFMAC will be paying 48% (based on 2021 valuations).

In August of 2021, LRMFA was notified that the State of NH wanted to sell the property that we are located on. We have worked over the past eighteen months with the Department of Safety, Commissioner Quinn, and Director Doyle to stay involved in the decisions. It was decided that DOS would build a new building for NH 9-1-1 and would “bring us with them.” After looking at some of the drawings and working with DOS it appears a similar building will be built about a half of a mile up the road, and we will continue to lease space from the State. The LRMFA BOD, EC, and Chief Goldman has maintained that we will not spend any money on this project. Although some of the details remain to be worked out, we are happy that DOS has been so accommodating during this discussion.

On September 27, 2022, Deputy Chief Steele suffered a significant medical emergency requiring hospitalization for four months. The agency suffered a tremendous loss almost immediately as Deputy Chief Steele is so integral to the operations of the mutual aid district. Lt. Erin Hannafin was promoted to Interim Operations Supervisor immediately to assist with the administrative tasks and duties.

In early December it was clear that Deputy Chief Steele, although improving would not be returning to full duty quickly, Deputy Chief Hannafin was promoted to Acting Deputy Chief and taken completely out of the Communications Center so she could fully commit to the administrative role. We are pleased to report that Deputy Chief Steele is miraculously recovering and is back to work full time as of last week. Deputy Chief Hannafin floated between covering shifts and working as the Acting Deputy Chief beginning in April of 2023. She transitioned back to her Lieutenants position on May 1. As the Chief Coordinator, I cannot name everyone, but would like to thank the Executive Committee, the Board of Directors, and Deputy Chief Hannafin for the support and assistance they have given to the organization, and to me personally over the past several months. It meant the world to all of us!

LRMFA continues to assure the highest level of service by training and developing its staff. The APCO Registered Public Safety Leader (RPL) program is an amazing program for front line leadership/supervisor personnel. During 2022 Deputy Chief Steele, Lt. Nugent, and Lt. Regan all enrolled in the program and were accepted, they will finish their programs in 2023. Chief Goldman and Deputy Chief Hannafin are already designated as RPL's. During the 2022 APCO International Conference

in Anaheim, CA Deputy Chief Hannafin was fortunate to be presented her RPL designation. LRMFA staff participate in monthly training throughout the year as well as different training courses that are offered throughout the State of NH. The team participated in over 600 hours of training in 2022. We are fortunate to maintain such a high performing and committed team of dispatchers.

As a system, Lakes Region Mutual Fire Aid dispatched a total of 29,631 emergency calls in 2022 as opposed to 28,643 in 2021. This is an increase of 3.45% compared to 2021. This is an increase of 9.61% over two years. We realize all agencies are feeling increases in call volume coupled with staffing issues. To continue our high level of service we will need to look at additional staffing over the next year or so.

All the staff is looking forward to 2023, 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,

A handwritten signature in blue ink that reads "Jonathan M. Goldman".

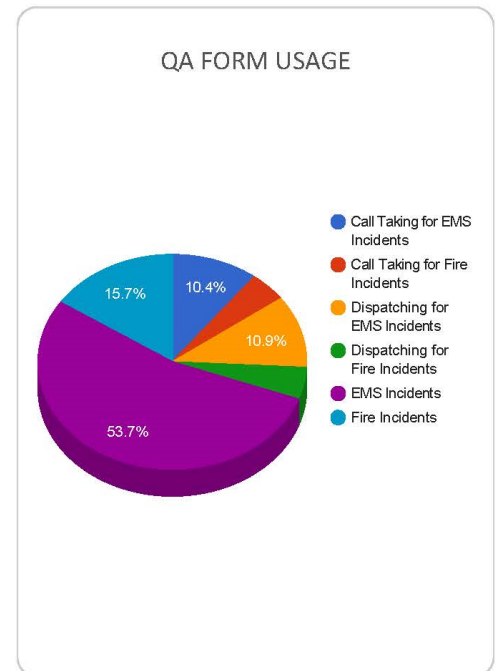
Jonathan M. Goldman, CPE, RPL
Chief Coordinator

Quality Assurance/Quality Improvement

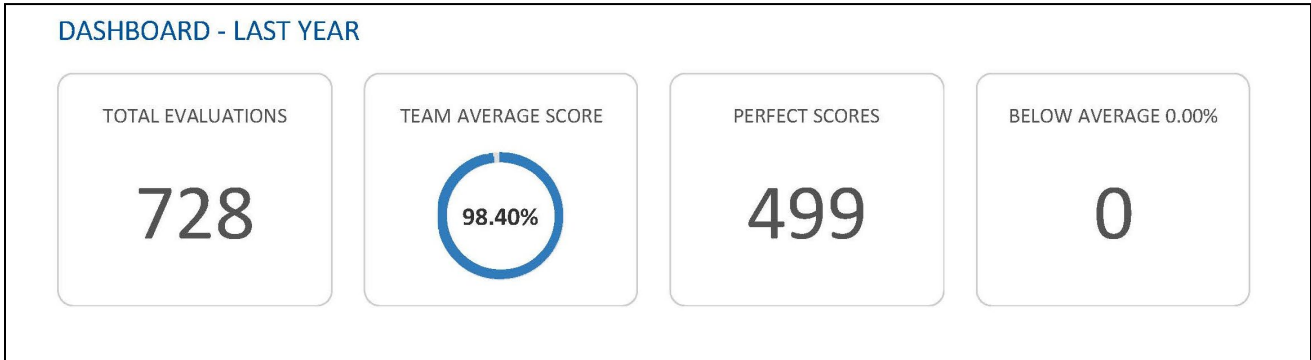
LRMFA as an organization, under Chief Goldmans leadership has embraced the concept of utilizing national standards and best practices to guide our actions, policies, and procedures. As such we are one of the few communications centers in New Hampshire that employ an ANSI standards approved Quality Assurance/Quality 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.

Deputy Chief 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.

In 2021 LRMFA began transitioning our QA/QI program from Excel spreadsheets to a commercially available online program that tracks and maintains all our training records, including our monthly QA/QI.



Our staff maintains very high scores, within the QA/QI program with zero calls rated “below average” over the course of 2022, and a team average score of 98.4%.



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 2022, the LRMFA average call handling time was 70 seconds. With our current CAD system, we are unable to break out true emergency calls vs. non-emergency calls (service calls) therefore, we do believe we are meeting NFPA 1221 for call processing time. We will be better able to gauge this standard in 2024.

2022	Call Processing	Call Taking	Dispatching	Total Score
YTD	1:10	98	99	99

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.

Acting Deputy Chief Erin Hannafin, RPL

Shift A

(Vacant Lieutenant due to promotion)

Dispatcher Kellie Regan

Shift B

Lieutenant David Parker

Dispatcher Brian Dumka

Shift C

Lieutenant Ricky Fowler

Dispatcher Samantha Prentice

Shift D

Lieutenant Kevin Nugent

Dispatcher Adam Sattler

Per-Diem Dispatchers

Matt O'Neill

Brian Searles

Derek Trempe

Becky Parks-Beaulac

Special Projects Coordinator/Rural Hitch

Nicholas Bridle

NATIONAL PUBLIC SAFETY TELECOMMUNICATOR WEEK 2022



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
David Parker



Lieutenant
Richard Fowler



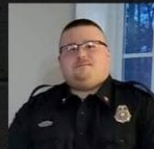
Lieutenant
Kevin Nugent



Dispatcher
Brian Searles



Dispatcher
Kelle Regan



Dispatcher
Derrek Trempe



Dispatcher
Adam Sattler



Dispatcher
Matthew O'Neill

2022 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 2022 audit. There were no deficiencies identified in the 2022 Audit. Included in this annual report are the pertinent tables from the Audit Report. The LRMFA retained \$46,219 of monies from 2022, that the Board of Directors will designate at the May, 2023 Board Meeting. The full audit is always available electronically, or in print form by contacting the Chief Coordinator.

2022 Budget Detail

**Lakes Region Mutual Fire Aid
Communications Center - Operating Budget**

Account #	Labor Costs	2021 Budgeted	2022 Proposed	Dollar Change	Percent Change
	Wages - Full-time	\$566,044	\$583,025	\$16,981	3.00%
	Wages - Part-time	\$43,648	\$44,958	\$1,309	3.00%
6003	Overtime	\$57,552	\$59,080	\$1,528	2.66%
6009	Longevity Bonus	\$1,900	\$2,075	\$175	9.21%
6010	Holiday Wages	\$22,574	\$23,211	\$637	2.82%
6011-01	Medical Insurance	\$219,744	\$201,944	(\$17,799)	(8.10%)
6011-02	Disability Insurance	\$2,874	\$2,960	\$86	3.00%
6011-03	Life Insurance	\$4,300	\$4,300	\$0	0%
6012	State Retirement	\$104,794	\$107,926	\$3,132	2.99%
6014	Social Security	\$39,013	\$40,175	\$1,162	2.98%
6015	Medicare	\$10,181	\$10,484	\$304	2.98%
6016	Unemployment Compensation	\$500	\$500	\$0	0.00%
6017	Workers Compensation Insurance	\$20,000	\$20,000	\$0	0.00%
6018	Uniforms	\$4,000	\$4,000	\$0	0.00%
6019	Training & Education	\$12,000	\$12,000	\$0	0.00%
		-----	-----	-----	
		\$1,109,123	\$1,116,838	\$7,516	0.68%
	General Operating				
6100	Professional Services				
6100-01	Audit	\$7,200	\$7,200	\$0	0.00%
6100-02	Bookkeeping	\$6,600	\$7,800	\$1,200	18.18%
6100-03	Legal	\$2,800	\$2,800	\$0	0.00%
6100-04	Graphic Design	\$2,500	\$2,500	\$0	0.00%
6180	Insurance	\$10,600	\$12,000	\$1,400	13.21%
6201	Bank Finance Charges	\$1,000	\$1,000	\$0	0.00%
6202	Office/Administrative Expense	\$4,500	\$4,500	\$0	0.00%
6203	Postage	\$500	\$500	\$0	0.00%
6205	Professional Dues				
6205-01	Prof. Dues Association	\$750	\$750	\$0	0.00%
6205-02	Prof. Dues Staff	\$2,650	\$2,650	\$0	0.00%
6205-03	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	\$0	0.00%
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	\$1,723	\$1,758	\$35	2.03%
6608-02	Gilman Hill Tower Lease	\$2,000	\$2,000	\$0	0.00%
6608-03	Future Tower Lease	\$3,500	\$3,500	\$0	0.00%
6608-04	State Transmitter Fees	\$3,000	\$3,000	\$0	0.00%
6610	Radio Circuits	\$23,500	\$23,500	\$0	0.00%
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	\$10,000	\$0	0.00%
6700-04	IT Consulting Support_Web Site Fees	\$6,000	\$6,000	\$0	0.00%
6700-05	CAD System Maintenance	\$25,000	\$38,000	\$13,000	52.00%
		-----	-----	-----	
		\$194,073	\$209,708	\$15,635	8.06%
	Facility Expense				
6615-01	Heating Oil	\$6,655	\$6,655	\$0	0.00%
6615-02	Maintenance	\$9,000	\$9,000	\$0	0.00%
6615-03	Electricity	\$9,000	\$9,000	\$0	0.00%
6615-04	Water	\$600	\$600	\$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	-----	(\$33,600)	(\$33,600)	
		(\$10,000)	(\$43,600)	(\$33,600)	336.00%
	Budget Sub-Total	\$1,318,451	\$1,308,001	(\$10,449)	(0.79%)
	Capital Improvement Program	\$100,000	\$100,000	\$0	0.00%
	Central NH Hazmat Team	\$15,000	\$15,000	\$0	0.00%
	Budget Total	\$1,433,451	\$1,423,001	(\$10,449)	(0.73%)

4/18/2023

Labor Costs	FY - 2016	FY - 2016	FY - 2017	FY - 2018	FY - 2019	FY - 2020	FY - 2021	FY - 2022	Comments
6001-10 - Wages - Administration	\$505,310	\$522,686	\$524,748	\$524,633	\$521,110	\$547,138	\$566,044	\$583,025	All Full Time Employees Line allows for Per-Diem Dispatcher to fill shifts up to 42 hours per week, as well as continuing education and other duties as assigned.
6001-30 - Wages - Part-time Dispatch	\$54,704	\$50,509	\$41,473	\$37,790	\$37,790	\$38,516	\$43,848	\$44,958	OT Coverage to cover sick, vacation, emergency callback, and training backfill.
6003-00 - Recall/Sick/Vacation Coverage	\$40,752	\$41,188	\$41,561	\$53,670	\$52,339	\$52,339	\$57,552	\$59,080	Longevity pay for each employee
6009-00 - Longevity Bonus	\$1,325	\$1,525	\$1,700	\$1,775	\$1,475	\$1,725	\$1,900	\$2,075	Holiday pay for full time, hourly employees
6010-00 - Holiday Wages	\$20,430	\$20,670	\$21,090	\$21,313	\$20,392	\$20,392	\$22,574	\$23,211	Decrease of 8.1% over 2021
6011-01 - Medical Insurance	\$148,665	\$160,168	\$174,190	\$163,348	\$194,556	\$206,526	\$219,744	\$201,944	Increase commensurate with payroll increases for STD
6011-02 - Disability Insurance	\$1,768	\$1,519	\$1,769	\$2,230	\$2,845	\$2,726	\$2,874	\$2,960	Life Insurance for all full time employees
6011-03 - Life Insurance	\$0	\$0	\$1	\$1,500	\$3,644	\$3,800	\$4,300	\$4,300	Calculated correctly with new rates driven by payroll
6012-00 - Retirement - State	\$83,565	\$87,903	\$94,458	\$91,711	\$85,118	\$83,267	\$104,794	\$107,926	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								\$10,484	Calculated correctly with new rates driven by payroll
6017-00 - Workers Compensation								\$20,000	Calculated correctly with new rates driven by payroll
6018-00 - Uniforms	\$4,200	\$3,720	\$3,720	\$3,720	\$4,000	\$4,000	\$4,000	\$4,000	Used to purchase uniforms for F/T/P/T employees
6019-01 - Training	\$5,100	\$5,100	\$5,100	\$8,000	\$10,000	\$12,000	\$12,000	\$12,000	Continuing education and conferences for F/T/P/T employees. Mandatory monthly Continuing Education for employees.
6018 - Unemployment Compensation	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	No change

\$666,319 \$895,484 \$910,312 \$910,189 \$933,570 \$972,929 \$1,039,929 \$1,116,638

General Operating Costs	FY - 2016	FY - 2016	FY - 2017	FY - 2018	FY - 2019	FY - 2020	FY - 2021	FY - 2022	Comments
6100-00 - Professional Services									Annual Financial Audit of all accounts
6100-01 - Audit Service	\$4,200	\$4,200	\$6,200	\$6,200	\$6,200	\$7,200	\$7,200	\$7,200	Weekly AP/AR/Payroll services (no increase since 2012)
6100-02 - Booking Service	\$6,800	\$6,800	\$6,800	\$6,800	\$6,800	\$6,800	\$6,800	\$6,800	Used for legal inquiries and needs
6100-03 - Legal Service	\$3,400	\$2,800	\$2,800	\$2,800	\$2,800	\$2,800	\$2,800	\$2,800	For printing and graphic design services
6100-04 - Graphic Design Services	\$5,000	\$6,000	\$6,000	\$2,400	\$2,500	\$2,500	\$2,500	\$2,500	Liability Insurance
6180-00 - Insurance	\$9,938	\$10,805	\$11,098	\$12,200	\$11,000	\$10,800	\$10,600	\$12,000	Financial Fees
6201-00 - Bank Finance Charges	\$4,530	\$2,000	\$2,000	\$2,000	\$1,500	\$1,500	\$1,000	\$1,000	General Office Supplies and Equipment
6202-00 - Office/Administrative Expense	\$6,000	\$5,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	Postage
6203-00 - Postage	\$1,025	\$1,025	\$825	\$825	\$600	\$500	\$500	\$500	Dues for LRMFA i.e. Area Mutual Aid Groups etc.
6205-00 - Professional Dues									
6205-01 - Professional Dues Association	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	Individual Professional Dues - IAFC, NHAFC, NHEDA, APCO (All FT Staff), NENA
6205-02 - Professional Dues Staff	\$1,500	\$1,250	\$1,250	\$2,250	\$2,850	\$2,650	\$2,650	\$2,650	Removed from budget, will be invoiced as an addition to Assessment
6205-03 HAZMAT Team	\$0	\$0	\$1	\$5,000	\$5,000	\$0	\$0	\$0	Annual subscription cost (NFA Codes Online)
6206-00 - Subscriptions	\$1,200	\$1,200	\$1,450	\$1,450	\$1,575	\$1,575	\$1,575	\$1,575	Incidental Expenses while conducting business
6207-00 - Coordinator's Expense	\$700	\$500	\$500	\$500	\$500	\$500	\$500	\$500	Incidental Expenses while conducting business
6208-00 - Executive Committee Expense	\$1,000	\$700	\$700	\$700	\$700	\$700	\$700	\$700	Cleaning supplies, car washes etc.
6301-00 - Automotive Expenses									Expenses to maintain and transport the Command Trailer to maintain its readiness
6301-01 - Automotive Expense Other	\$675	\$225	\$225	\$225	\$225	\$250	\$225	\$225	Fuel for both vehicles and generators, increased due to increased historical usage
6301-02 - Communications Trailer Expense	\$0	\$100	\$1,000	\$2,000	\$2,000	\$1,000	\$1,000	\$1,000	Reimbursable mileage to staff when vehicle is unavailable for sponsored training, or department business such as travel to meetings/training
6301-03 - Fuel Purchases	\$3,500	\$3,000	\$3,000	\$4,000	\$5,000	\$5,000	\$5,000	\$5,000	scheduled and emergency Repair and Maintenance to vehicles when needed brakes, oil change, etc.
6301-04 - Mileage Reimbursements	\$500	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	Level funded, radio system will be out of warranty mid 2022
6301-05 - Automobile Repair & Maintenance	\$5,500	\$5,500	\$5,500	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	General Office equipment needs
6401-00 - Communications Sys Rep/Maint	\$30,000	\$30,000	\$30,000	\$30,000	\$35,000	\$25,000	\$25,000	\$25,000	Lease paid to the State of NH for Communications Center property
6503-00 - Office Equipment	\$1,000	\$500	\$500	\$500	\$750	\$750	\$750	\$750	Costs associated with Gilman Hill Radio site electricity
6608-00 - Property Rental Costs									Costs associated with development of future tower space
6608-01 - Property Rental Costs	\$1,534	\$1,561	\$1,592	\$1,657	\$1,691	\$1,691	\$1,723	\$1,758	Plaid to the State of NH for lease of three mountain top tower sites
6608-02 - Gilman Hill Tower Lease	\$1,200	\$1,200	\$3,400	\$3,400	\$4,000	\$2,000	\$2,000	\$2,000	E-LAN Circuit costs for Carrier over Ethernet to all remote radio sites
6608-03 - Future Tower Lease	\$1,000	\$4,800	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	Cellular and wireless broadband services, and equipment costs
6608-04 - State Transmitter Site Fees	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	Emergency and Admin lines and long distance charges
6610-00 - Radio circuits	\$6,500	\$11,700	\$23,500	\$23,500	\$23,500	\$23,500	\$23,500	\$23,500	Computer supplies (HW, Peripherals etc)
6612-00 - Telephone Expense									Recurring monthly/annual IT costs Network, Firewall, SW Licensing
6612-01 - Cell Phones Expenses	\$6,000	\$6,000	\$4,800	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	Replacement computer workstations/laptops/network hardware
6612-02 - Land Line Expenses	\$11,125	\$11,500	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000	IT Consulting and Website costs
6701-00 - IT Expense/Services									Full year 1 cost of CAD Gross Appropriated, offset by TXFR from CRF. Small amount of contingency money for deployment
6701-01 - Computer Supplies	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	
6701-02 - Computer Software/Support	\$18,000	\$14,000	\$16,500	\$21,500	\$19,500	\$19,500	\$19,500	\$19,500	
6701-03 - Computer Hardware	\$6,500	\$6,500	\$6,500	\$12,000	\$10,000	\$10,000	\$10,000	\$10,000	
6701-04 - Website Support & Development	\$750	\$750	\$500	\$7,500	\$6,500	\$6,500	\$6,000	\$6,000	
6701-05 - CAD System Maintenance	\$54,000	\$59,000	\$57,988	\$47,000	\$40,500	\$40,500	\$25,000	\$39,000	

\$197,527 \$203,166 \$221,059 \$233,957 \$228,041 \$210,566 \$ 194,073 \$ 209,708

Facility Expense	FY - 2016	FY - 2016	FY - 2017	FY - 2018	FY - 2019	FY - 2020	FY - 2021	FY - 2022	Comments
6615-01 - Fuel	\$6,855	\$6,655	\$6,855	\$6,855	\$6,855	\$6,855	\$6,855	\$6,855	Heating Oil Costs
6615-02 - Maintenance	\$8,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	General facility maintenance costs, supplies & services
6615-03 - Electricity	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	Electricity cost paid to Bureau of Emergency Communications
6615-04 - Bottled Water	\$1,500	\$1,500	\$900	\$600	\$600	\$600	\$600	\$600	

\$25,155 \$25,155 \$25,555 \$25,255 \$25,255 \$25,255 \$25,255 \$25,255

Revenue	FY - 2016	FY - 2016	FY - 2017	FY - 2018	FY - 2019	FY - 2020	FY - 2021	FY - 2022	Comments
Revenue	\$1	\$1		(\$3,000)	(\$3,000)	(\$5,000)	(\$10,000)	(\$10,000)	Piedmont Dispatch Contract, Rural Hitch Advertising, bank interest.
Transfer from CAD System Reserve Account								(\$33,600)	Transfer from reserve account to offset CAD YEAR 1 costs

Reserve Accounts	FY - 2016	FY - 2016	FY - 2017	FY - 2018	FY - 2019	FY - 2020	FY - 2021	FY - 2022	Comments
Capital Improvement Program	\$40,125	\$43,688	\$50,500	\$50,500	\$50,500	\$100,000	\$100,000	\$100,000	Annual CIP Funding - Divided evenly
Central NH Hazmat Team							\$15,000	\$15,000	Annual Hazmat Team Cost - Divided evenly

Total Budget \$1,129,127 \$1,167,494 \$1,207,426 \$1,216,901 \$1,234,366 \$1,303,750 \$1,364,257 \$1,423,001

TOWN NAME:	2022 Valuation		2019 Population Estimate		2022 Operating Cost Components						Previous Year		
	Dollar	Percent	Number	Percent	Fixed Factor	Valuation Factor	Population Factor	CIP Factor	Hazmat Team	Total Cost	Total Cost	Increase/Decrease	
Alton:	\$2,196,157,030	8.31%	5,361	4.54%	\$3,737.15	\$43,466.94	\$29,719.24	\$2,857.14	\$428.57	\$80,209.04	\$79,944.15	\$365	0.46%
Barnstead:	\$699,898,002	2.65%	4,740	4.02%	\$3,737.15	\$13,851.98	\$26,276.67	\$2,857.14	\$428.57	\$47,151.31	\$47,140.71	\$11	0.02%
Belmont:	\$873,593,652	3.30%	7,353	6.23%	\$3,737.15	\$17,290.28	\$40,762.09	\$2,857.14	\$428.57	\$65,075.24	\$66,074.02	(\$999)	(1.51%)
Center Harbor:	\$377,268,010	2.18%	1,091	0.92%	\$3,737.15	\$11,428.24	\$6,048.07	\$2,857.14	\$428.57	\$24,486.38	\$24,236.84	\$260	1.07%
Gilford:	\$2,315,969,684	8.76%	7,255	6.15%	\$3,737.15	\$45,638.44	\$40,218.82	\$2,857.14	\$428.57	\$93,080.52	\$93,543.03	(\$463)	(0.49%)
Grafton:	\$604,102,246	2.29%	3,809	3.23%	\$3,737.15	\$11,956.56	\$21,115.57	\$2,857.14	\$428.57	\$40,084.99	\$40,136.82	(\$44)	(0.11%)
Leconia:	\$2,732,379,185	10.34%	16,709	14.16%	\$3,737.15	\$54,079.99	\$92,628.92	\$2,857.14	\$428.57	\$153,730.87	\$155,609.69	(\$1,879)	(1.21%)
Meredith:	\$2,446,491,365	9.25%	6,420	5.44%	\$3,737.15	\$48,421.62	\$35,589.91	\$2,857.14	\$428.57	\$91,034.40	\$93,357.86	(\$2,323)	(2.49%)
New Hampton:	\$401,571,385	1.52%	2,298	1.95%	\$3,737.15	\$7,948.01	\$12,739.19	\$2,857.14	\$428.57	\$27,710.07	\$27,710.43	(\$30)	(0.00%)
Sanbornton:	\$589,352,746	2.23%	3,005	2.56%	\$3,737.15	\$11,694.63	\$16,668.82	\$2,857.14	\$428.57	\$35,346.01	\$35,659.73	(\$314)	(0.88%)
Tilton:	\$690,080,305	2.57%	3,673	3.11%	\$3,737.15	\$13,480.33	\$20,361.84	\$2,857.14	\$428.57	\$40,844.84	\$41,128.64	(\$284)	(0.69%)
Moultonborough:	\$3,857,743,355	14.59%	4,129	3.50%	\$3,737.15	\$76,553.51	\$22,889.53	\$2,857.14	\$428.57	\$106,265.89	\$108,105.17	(\$1,839)	(1.70%)
Sandwich:	\$503,897,120	1.91%	1,357	1.16%	\$3,737.15	\$8,974.08	\$7,522.87	\$2,857.14	\$428.57	\$24,519.59	\$24,467.80	\$52	0.21%
Alexandria:	\$280,398,339	0.98%	1,651	1.40%	\$3,737.15	\$5,153.28	\$9,152.48	\$2,857.14	\$428.57	\$21,323.83	\$21,444.95	(\$116)	(0.54%)
Ashland:	\$303,422,430	1.15%	2,099	1.79%	\$3,737.15	\$8,005.42	\$11,636.02	\$2,857.14	\$428.57	\$24,664.30	\$24,389.24	\$275	1.13%
Bridgewater:	\$469,945,489	1.78%	1,106	0.94%	\$3,737.15	\$9,301.25	\$6,131.22	\$2,857.14	\$428.57	\$22,455.33	\$22,431.30	\$24	0.11%
Bristol:	\$587,115,977	2.22%	3,124	2.65%	\$3,737.15	\$11,620.35	\$17,319.21	\$2,857.14	\$428.57	\$35,961.42	\$36,693.82	(\$732)	(2.00%)
Campton:	\$482,448,907	1.83%	3,405	2.89%	\$3,737.15	\$9,548.72	\$18,875.86	\$2,857.14	\$428.57	\$35,447.54	\$35,646.90	(\$199)	(0.56%)
Dorchester:	\$23,622,400	0.09%	361	0.31%	\$3,737.15	\$67.64	\$2,011.24	\$2,857.14	\$428.57	\$9,481.74	\$9,567.71	(\$86)	(0.9%)
Elsworth:	\$18,628,402	0.07%	98	0.07%	\$3,737.15	\$68.70	\$476.25	\$2,857.14	\$428.57	\$7,883.31	\$7,908.90	(\$27)	(0.31%)
Groton:	\$140,786,119	0.53%	610	0.52%	\$3,737.15	\$2,786.49	\$3,381.80	\$2,857.14	\$428.57	\$13,295.47	\$13,295.47	(\$0)	(0.0%)
Helderness:	\$311,407,972	1.18%	628	0.53%	\$3,737.15	\$6,153.47	\$3,483.38	\$2,857.14	\$428.57	\$16,667.71	\$17,476.36	(\$809)	(4.83%)
Holbrook:	\$1,026,957,421	3.88%	2,131	1.81%	\$3,737.15	\$20,325.82	\$11,813.41	\$2,857.14	\$428.57	\$39,162.09	\$37,513.35	\$1,649	4.40%
Plymouth:	\$553,397,944	2.09%	6,911	5.86%	\$3,737.15	\$10,953.00	\$38,311.82	\$2,857.14	\$428.57	\$56,287.69	\$57,406.34	(\$1,119)	(1.95%)
Rumney:	\$231,450,004	0.88%	1,498	1.27%	\$3,737.15	\$4,580.92	\$8,304.31	\$2,857.14	\$428.57	\$19,908.10	\$19,896.98	\$11	0.05%
Thornton:	\$471,317,708	1.78%	2,611	2.21%	\$3,737.15	\$9,328.45	\$14,474.34	\$2,857.14	\$428.57	\$30,825.65	\$30,847.91	(\$22)	(0.07%)
Warren:	\$101,553,779	0.38%	930	0.79%	\$3,737.15	\$2,009.98	\$5,155.55	\$2,857.14	\$428.57	\$14,188.39	\$14,197.13	(\$84)	(0.6%)
Waterville Valley:	\$350,346,009	1.33%	248	0.21%	\$3,737.15	\$6,934.20	\$1,374.81	\$2,857.14	\$428.57	\$15,331.88	\$15,632.59	(\$301)	(1.92%)
Wentworth:	\$118,082,573	0.45%	925	0.78%	\$3,737.15	\$2,336.73	\$5,127.83	\$2,857.14	\$428.57	\$14,487.42	\$14,315.52	\$172	1.20%
Andover:	\$332,284,216	1.26%	2,372	2.01%	\$3,737.15	\$8,576.88	\$13,149.42	\$2,857.14	\$428.57	\$26,749.14	\$27,024.58	(\$275)	(1.02%)
Danbury:	\$145,725,123	0.55%	1,199	1.02%	\$3,737.15	\$2,884.23	\$6,646.78	\$2,857.14	\$428.57	\$16,553.87	\$16,704.47	(\$151)	(0.90%)
Franklin:	\$808,177,885	3.06%	8,714	7.39%	\$3,737.15	\$15,995.68	\$48,306.83	\$2,857.14	\$428.57	\$71,325.47	\$71,455.08	(\$130)	(0.18%)
Hill:	\$110,615,781	0.42%	1,102	0.93%	\$3,737.15	\$2,189.34	\$6,109.95	\$2,857.14	\$428.57	\$15,321.25	\$15,317.46	\$4	0.02%
Northfield:	\$445,541,528	1.69%	4,884	4.14%	\$3,737.15	\$8,818.28	\$27,074.84	\$2,857.14	\$428.57	\$42,916.08	\$42,999.99	(\$84)	(0.20%)
Stratford:	\$682,983,727	2.51%	4,179	3.54%	\$3,737.15	\$13,119.58	\$23,186.71	\$2,857.14	\$428.57	\$43,300.15	\$44,077.57	(\$768)	(1.74%)
Total Evaluation	\$26,434,588,236	100.00%	117,974	100.00%	\$130,800.14	\$523,200.57	\$684,000.72	\$100,000.00	\$15,000.00	\$1,423,001.43	\$1,433,450.50	(\$10,449)	(0.73%)

4/18/2023

2022 Audit Results

The following documents, and tables are only select documents taken from the entire 2022 Audited Financials. The full and complete 2022 Audited Financials are available in print, or electronic form for review or inspection at any time by contacting the LRMFA Chief Coordinator



February 28, 2023

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, 2022. 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

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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 2022. 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 February 28, 2023.

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



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

FOR THE YEAR ENDED DECEMBER 31, 2022

LAKES REGION MUTUAL FIRE AID ASSOCIATION
STATEMENT OF NET POSITION
DECEMBER 31, 2022

		Governmental Activities
ASSETS		
Cash and cash equivalents	\$	851,851
Accounts receivable		11,817
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		34,514
Accumulated depreciation		(2,212,581)
		2,147,128
DEFERRED OUTFLOWS OF RESOURCES		
Pension related (NHRS)		139,459
OPEB related (NHRS)		-
	\$	139,459
LIABILITIES		
Accounts payable and other current liabilities	\$	25,578
Long-term obligations due beyond one year:		
Due within one year		
Note payable		128,332
Due Beyond one year:		
Note payable		410,350
Association share of NHRS net pension liability		795,587
Association share of NHRS OPEB liability		35,983
		1,395,830
DEFERRED INFLOWS OF RESOURCES		
Pension related (NHRS)		271,134
OPEB related (NHRS)		464
		271,598
NET POSITION		
Net investment in capital assets		742,609
Restricted for:		
Education & training		23,708
Fit testing		315
Club activities		18,972
Unrestricted(deficit)		(166,445)
	\$	619,159

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, 2022

Functions/Programs	Expenses	Revenues Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position Primary Government Governmental Activities
Primary government:			
<i>Governmental activities:</i>			
General Government	-	-	-
Public safety	\$ 1,317,596	\$ -	(1,317,596)
Interest on long-term debt	21,371	-	(21,371)
Depreciation-unallocated	240,693	-	(240,693)
	\$ 1,579,660	\$ -	\$ (1,579,660)
General revenues:			
Member Assessments:			
Levied for general purposes			1,351,302
Levied for debt services			124,324
Property taxes, levied for conservation purposes			
Property Taxes, levied for Tax Increment Financing			
Training & Education Income			25,172
Interest on deposits			13,559
Miscellaneous			10,633
			1,524,990
Change in net position			(54,670)
Net position - beginning			673,829
Net position - ending		\$	619,159

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

LAKES REGION MUTUAL FIRE AID ASSOCIATION
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2022

	General	Capital &	Nonmajor Governmental Funds			Total
	Dispatch & Operations	Noncapital Reserves	Training & Education	Fit Testing	Club Activities	Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 57,811	\$ 751,045	\$ 23,708	\$ 315	\$ 18,972	\$ 851,851
Accounts receivable	11,817	-	-	-	-	11,817
Other Current Assets	2,169	-	-	-	-	2,169
	<u>\$ 71,797</u>	<u>\$ 751,045</u>	<u>\$ 23,708</u>	<u>\$ 315</u>	<u>\$ 18,972</u>	<u>\$ 865,837</u>
LIABILITIES						
Accrued Liabilities	\$ 25,578	\$ -	\$ -	\$ -	\$ -	\$ 25,578
	<u>25,578</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,578</u>
FUND BALANCES						
<i>Restricted for</i>						
Education & training	-	-	23,708	-	-	23,708
Fit testing	-	-	-	315	-	315
Club activities	-	-	-	-	18,972	18,972
<i>Assigned to</i>						
Insurance deductibles	-	2,000	-	-	-	2,000
Vehicle replacements	-	3,779	-	-	-	3,779
Unfunded personnel costs	-	20,505	-	-	-	20,505
Communication system improvements	-	420,638	-	-	-	420,638
Facility capital improvements	-	46,314	-	-	-	46,314
Communication system radio assessment	-	131,250	-	-	-	131,250
CAD services and support	-	122,647	-	-	-	122,647
Radio Project	-	3,912	-	-	-	3,912
Unassigned	46,219	-	-	-	-	46,219
	<u>46,219</u>	<u>751,045</u>	<u>23,708</u>	<u>315</u>	<u>18,972</u>	<u>840,259</u>
	<u>\$ 71,797</u>	<u>\$ 751,045</u>	<u>\$ 23,708</u>	<u>\$ 315</u>	<u>\$ 18,972</u>	<u>\$ 865,837</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, 2022

Total Fund Balance - Governmental Funds (Page 8)	\$	840,259
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	34,514	
Accumulated depreciation	<u>(2,212,581)</u>	
		1,281,291
<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	(538,682)	
Association's share of New Hampshire Retirement System:		
Net pension liability	(795,587)	
Deferred outflows of resources - Pension	139,459	
Deferred inflows of resources - Pension	(271,134)	
OPEB liability	(35,983)	
Deferred outflows of resources - OPEB	-	
Deferred inflows of resources - OPEB	<u>(464)</u>	
	<u>(963,709)</u>	
		<u>(1,502,391)</u>
Net Position of Governmental Activities (Page 5)	\$	<u><u>619,159</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, 2022

	General	Capital &	Nonmajor Governmental Funds			Total
	Dispatch & Operations	Noncapital Reserves	Training & Education	Fit Testing	Club Activities	Governmental Funds
REVENUES						
Member assessments	\$ 1,475,626	\$ -	\$ -	\$ -	\$ -	\$ 1,475,626
Miscellaneous:						
Interest on deposits	13,559	-	-	-	-	13,559
Training & Education Income	17,892	-	6,530	750	-	25,172
Miscellaneous	10,633	-	-	-	-	10,633
	<u>1,517,710</u>	<u>-</u>	<u>6,530</u>	<u>750</u>	<u>-</u>	<u>1,524,990</u>
EXPENDITURES						
Current:						
Public safety						
Personnel costs, incl. training	1,074,788	-	11,655	1,500	-	1,087,943
Professional services	21,830	-	-	-	-	21,830
Insurance	9,546	-	-	-	-	9,546
Administrative expenses	13,087	-	-	-	-	13,087
Automotive expense	15,572	-	-	-	-	15,572
Communications systems maintenance	32,071	-	-	-	-	32,071
Office equipment (nondepreciable)	1,712	-	-	-	-	1,712
Property rental & special use permit	4,800	-	-	-	-	4,800
Radio circuits	22,423	-	-	-	-	22,423
Telephone	17,652	-	-	-	-	17,652
Facility expenses	25,528	-	-	-	-	25,528
IT Expenses/services	27,580	-	-	-	-	27,580
CAD system maintenance	17,852	-	-	-	-	17,852
2015 Microwave	20,000	-	-	-	-	20,000
Principal	-	124,324	-	-	-	124,324
Interest	-	21,372	-	-	-	21,372
Capital outlay	-	105,527	-	-	-	105,527
	<u>1,304,441</u>	<u>251,223</u>	<u>11,655</u>	<u>1,500</u>	<u>-</u>	<u>1,568,819</u>
Excess of revenues over (under) expenditures	<u>213,269</u>	<u>(251,223)</u>	<u>(5,125)</u>	<u>(750)</u>	<u>-</u>	<u>(43,829)</u>
OTHER FINANCING SOURCES (USES)						
Interfund transfers in(out)	-	228,174	-	-	-	228,174
Transfers out	<u>(228,174)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(228,174)</u>
	<u>(228,174)</u>	<u>228,174</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(14,905)	(23,049)	(5,125)	(750)	-	(43,829)
Fund balances - beginning	<u>61,124</u>	<u>774,094</u>	<u>28,833</u>	<u>1,065</u>	<u>18,972</u>	<u>884,088</u>
Fund balances - ending	\$ <u>46,219</u>	\$ <u>751,045</u>	\$ <u>23,708</u>	\$ <u>315</u>	\$ <u>18,972</u>	\$ <u>840,259</u>

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, 2022

Net change in fund balances - total governmental funds (Page 10)	\$	(43,829)
<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		105,527
Increase expenditures for depreciation charges		(240,693)
<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		124,324
Change in net position of governmental activities (Page 7)	\$	<u>(54,671)</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, 2022

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, 2022

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, 2022

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 2022, 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, 2022

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, 2022

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, 2021

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, 2021 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, 2021 are as follows:

Training and education fees	\$	1,430
Cost share for consolidated communications/radio network		10,538
Vendor deposits and prepayments		<u>2,169</u>
		14,137
Less: Allowance for uncollectibles		<u>(875)</u>
	\$	<u>13,262</u>

LAKES REGION MUTUAL FIRE AID ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

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, 2022 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, 2022 are as follows:

Training and education fees	\$	1,405
Cost share for consolidated communications/radio network		<u>11,287</u>
		12,692
Less: Allowance for uncollectibles		<u>(875)</u>
	\$	<u>11,817</u>

LAKES REGION MUTUAL FIRE AID ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

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 1/1/21 – 1/1/22 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, 2022 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, 2022 is as follows:

	Balance January 1	Additions & Reclassifications	Deductions & Reclassifications	Balance December 31
Leasehold Improvements	\$ 627,928	\$ -	\$ -	\$ 627,928
Communications equipment	2,603,876	105,527	-	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	-	-	34,514
	3,388,345	105,527	-	3,493,872
Less: Accumulated Depreciation	(1,971,888)	(240,693)	-	(2,212,581)
	<u>\$ 1,416,457</u>	<u>\$ (135,166)</u>	<u>\$ -</u>	<u>\$ 1,281,291</u>

LAKES REGION MUTUAL FIRE AID ASSOCIATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2022

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 FY2022 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, 2022:

	<u>January 1,</u>	<u>Issued</u>	<u>Retired</u>	<u>December 31,</u>	<u>One Year</u>
General obligation debt:					
Dispatch Equipment Loan	\$ 663,006	\$ -	\$ 124,324	\$ 538,682	\$ 128,332

General Long-term Debt Payable. Long-term debt payable at December 31, 2022, is comprised of the following individual issues:

<u>Description of Issue</u>	<u>Original Amount</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate (%)</u>	<u>Outstanding December 31</u>
Dispatch Equipment Loan	\$ 900,000	07/19/19	07/19/26	3.180%	\$ 538,682

Annual Requirements to Amortize General Obligation Debt. The annual requirements to amortize all general obligation debt outstanding as of December 31, 2022, including interest payments, are as follows:

<u>Fiscal Year Ending December 31,</u>	<u>Principal</u>	<u>Interest & Fees</u>	<u>Total</u>
2023	128,332	17,364	145,696
2024	132,470	13,226	145,696
2025	136,741	8,955	145,696
2026	141,139	4,682	145,821
	<u>\$ 538,682</u>	<u>\$ 44,227</u>	<u>\$ 582,909</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, 2022

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, 2021 through June 30, 2023 are as follows:

	Pension	Medical Subsidy	Total
Group I:			
Employees	13.75%	0.31%	14.06%
Group II:			
Police	30.67%	3.21%	33.88%
Fire	29.78%	3.21%	32.99%

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, 2022

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, 2022 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, 2022

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, \$963,709 is the net amount related to those obligations. As of December 31, 2022, 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, 2022 are as follows:

Education and training	\$ 23,708
FIT testing	315
Club activities	<u>18,972</u>
	<u>\$ 42,995</u>

LAKES REGION MUTUAL FIRE AID ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

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		3,779
Unfunded personnel costs		20,505
Communications system reserve		420,638
Facility capital account		46,314
Radio project		3,912
CAD services and support		122,647
Communications system radio assessment		131,250
	\$	<u>751,045</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, 2022

	Operating Budget	Actual	Variance Favorable (Unfavorable)	Prior year Actual
REVENUES				
Member assessments	\$ 1,423,001	\$ 1,475,626	\$ 52,625	\$ 1,418,423
Interest income	-	13,559	13,559	1,019
Training & Education Income	-	25,172	25,172	-
Miscellaneous	10,000	10,633	633	9,060
	<u>1,433,001</u>	<u>1,524,990</u>	<u>91,989</u>	<u>1,428,502</u>
EXPENDITURES				
Current Operations:				
Labor	1,116,638	1,087,943	28,695	1,031,570
Professional services	20,300	21,830	(1,530)	17,306
Insurance	12,000	9,546	2,454	10,997
Administrative expenses	12,175	13,087	(912)	28,712
Automotive expense	12,225	15,572	(3,347)	15,608
Communications systems maintenance	25,000	32,071	(7,071)	48,279
Office equipment (nondepreciable)	750	1,712	(962)	1,631
Property rental & special use permit	10,258	4,800	5,458	6,557
Radio circuits	23,500	22,423	1,077	22,423
Telephone	19,500	17,652	1,848	15,947
Facility expenses	25,255	25,528	(273)	25,319
IT Expenses/services	27,000	27,580	(580)	32,793
CAD system maintenance	38,000	17,852	20,148	26,516
Assistance to Firefighters Grant	-	20,000	(20,000)	-
	<u>1,342,601</u>	<u>1,317,596</u>	<u>25,005</u>	<u>1,283,658</u>
Excess of revenues over(under) expenditures	90,400	207,394	116,994	144,844
OTHER FINANCING SOURCES (USES)				
Interfund transfers in(out):				
Capital & Noncapital Reserves	(33,600)	(228,174)	(194,574)	(197,000)
	<u>(33,600)</u>	<u>(228,174)</u>	<u>(194,574)</u>	<u>(197,000)</u>
Net change in fund balances	56,800	(20,780)	(77,580)	(52,156)
Fund balances - beginning	-	61,124	61,124	113,280
Fund balances - ending	<u>\$ 56,800</u>	<u>\$ 40,344</u>	<u>\$ (16,456)</u>	<u>\$ 61,124</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, 2022

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 2022, 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, 2022

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	
Proportionate share	0.02426229%	0.02113280%	0.01839947%	0.01842386%	0.01891395%	0.01956713%	0.01722890%	0.01729508%	0.01795130%	
Employer contribution	\$ 60,329	\$ 68,560	\$ 61,728	\$ 65,972	\$ 69,290	\$ 82,702	\$ 74,977	\$ 76,832	\$ 82,473	
Net Pension Liability	\$ 1,044,197	\$ 793,238	\$ 728,900	\$ 979,706	\$ 930,187	\$ 942,197	\$ 828,995	\$ 1,106,219	\$ 795,587	
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	
Net difference between projected and actual investment earnings on pension plan investments	<i>base year</i>	-	-	61,295	-	-	-	68,421	-	
Changes of assumptions	<i>base year</i>	-	-	120,571	93,403	65,205	29,744	109,427	83,095	
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	
<i>Total deferred outflows of resources</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 185,402</u>	<u>\$ 113,298</u>	<u>\$ 109,430</u>	<u>\$ 60,309</u>	<u>\$ 225,487</u>	<u>\$ 139,459</u>	
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	
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	
<i>Total deferred inflows of resources</i>	<u>\$ -</u>	<u>\$ 212,163</u>	<u>\$ 216,396</u>	<u>\$ 147,818</u>	<u>\$ 113,659</u>	<u>\$ 73,933</u>	<u>\$ 118,097</u>	<u>\$ 74,549</u>	<u>\$ 271,134</u>	
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	
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)	
<i>Total employer pension expense</i>	<u>\$ -</u>	<u>\$ 29,764</u>	<u>\$ 1,623</u>	<u>\$ 62,798</u>	<u>\$ 57,716</u>	<u>\$ 58,854</u>	<u>\$ 55,060</u>	<u>\$ 145,330</u>	<u>\$ 54,456</u>	

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/gasb/gasb-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, 2021, 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.

LAKES REGION MUTUAL FIRE AID ASSOCIATION
COMPARATIVE SCHEDULE OF OTHER POST EMPLOYMENT BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2022

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
Proportionate share	0.01008500%	0.01014340%	0.01543193%	0.00940487%	0.00917117%	0.00898552%
Employer contribution	\$ 5,860	\$ 6,012	\$ 6,826	\$ 4,292	\$ 4,257	\$ 4,318
Net OPEB Liability	\$ 48,822	\$ 46,379	\$ 70,654	\$ 41,232	\$ 40,143	\$ 35,983
Deferred outflows of resources:						
Differences between expected and actual experience	<i>base year</i>	-	415	-	-	-
Net difference between projected and actual investment earnings on OPEB plan investments	<i>base year</i>	-	-	-	150	-
Changes of assumptions	<i>base year</i>	-	-	-	258	-
Changes in proportion	<i>base year</i>	85	5,146	-	-	-
<i>Total deferred outflows of resources</i>	<u>\$ -</u>	<u>\$ 85</u>	<u>\$ 5,561</u>	<u>\$ -</u>	<u>\$ 408</u>	<u>\$ -</u>
Deferred inflows of resources:						
Differences between expected and actual experience	<i>base year</i>	-	-	72	116	8
Net difference between projected and actual investment earnings on OPEB plan investments	<i>base year</i>	146	224	46	-	449
Changes in proportion	<i>base year</i>	-	-	2,933	128	7
<i>Total deferred inflows of resources</i>	<u>\$ -</u>	<u>\$ 146</u>	<u>\$ 224</u>	<u>\$ 3,051</u>	<u>\$ 244</u>	<u>\$ 464</u>
OPEB expense:						
Proportionate share of plan OPEB expense	<i>base year</i>	3,433	6,508	2,698	3,785	1,714
Net amortization of deferred amounts from changes in proportion	<i>base year</i>	197	19,195	(19,440)	(3,833)	(928)
<i>Total employer OPEB expense</i>	<u>\$ -</u>	<u>\$ 3,630</u>	<u>\$ 25,703</u>	<u>\$ (16,742)</u>	<u>\$ (48)</u>	<u>\$ 786</u>

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/gasb/gasb-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, 2021, 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.

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2022 VS. 2021 Call Volume by Community, and System Wide

Dispatched Calls By Community				
		2021	2022	Change
<i>ALEXANDRIA</i>				
	EMS	136	193	
	FIRE	60	75	
	MVA	13	9	
	SERVICE CALL	25	23	
	TOTAL	234	300	28.21%
<i>ALTON</i>				
		2021	2022	Change
	EMS	613	680	
	FIRE	176	232	
	MVA	86	74	
	SERVICE CALL	101	109	
	TOTAL	976	1095	12.19%
<i>ANDOVER</i>				
		2021	2022	Change
	EMS	7	7	
	FIRE	83	64	
	MVA	9	10	
	SERVICE CALL	11	13	
	TOTAL	110	94	-14.55%
<i>ANDOVER EMS</i>				
		2021	2022	Change
	EMS	168	161	
	FIRE	47	35	
	MVA	11	11	
	SERVICE CALL	12	3	
	TOTAL	238	210	-11.76%
<i>ASHLAND</i>				
		2021	2022	Change
	EMS	311	301	
	FIRE	109	99	
	MVA	37	38	
	SERVICE CALL	65	92	
	TOTAL	522	530	1.53%
<i>BARNSTEAD</i>				
		2021	2022	Change
	EMS	484	498	
	FIRE	227	200	
	MVA	55	42	
	SERVICE CALL	44	52	
	TOTAL	810	792	-2.22%
<i>BELMONT</i>				
		2021	2022	Change
	EMS	1041	1089	
	FIRE	368	401	
	MVA	86	88	
	SERVICE CALL	104	108	
	TOTAL	1599	1686	5.44%
<i>BRIDGEWATER</i>				
		2021	2022	Change
	EMS	174	132	
	FIRE	55	63	
	MVA	4	5	
	SERVICE CALL	23	12	
	TOTAL	256	212	-17.19%

<i>BRISTOL</i>		2021	2022	<i>Change</i>
	EMS	940	939	
	FIRE	252	262	
	MVA	60	52	
	SERVICE CALL	115	167	
	TOTAL	1,367	1,420	3.88%
<i>CAMPTON-THORNTON</i>		2021	2022	<i>Change</i>
	EMS	582	596	
	FIRE	223	299	
	MVA	65	66	
	SERVICE CALL	135	100	
	TOTAL	1005	1061	5.57%
<i>CENTER HARBOR</i>		2021	2022	<i>Change</i>
	EMS	147	151	
	FIRE	121	158	
	MVA	26	25	
	SERVICE CALL	27	33	
	TOTAL	321	367	14.33%
<i>DANBURY</i>		2021	2022	<i>Change</i>
	EMS	125	99	
	FIRE	42	48	
	MVA	14	13	
	SERVICE CALL	13	8	
	TOTAL	194	168	-13.40%
<i>FRANKLIN</i>		2021	2022	<i>Change</i>
	EMS	1,520	1,702	
	FIRE	342	376	
	MVA	74	79	
	SERVICE CALL	133	148	
	TOTAL	2,069	2,305	11.41%
<i>GILFORD</i>		2021	2022	<i>Change</i>
	EMS	1,165	1,188	
	FIRE	483	545	
	MVA	79	76	
	SERVICE CALL	210	231	
	TOTAL	1,937	2,040	5.32%
<i>GILMANTON</i>		2021	2022	<i>Change</i>
	EMS	348	433	
	FIRE	217	231	
	MVA	45	58	
	SERVICE CALL	36	53	
	TOTAL	646	775	19.97%
<i>GROTON</i>		2021	2022	<i>Change</i>
	EMS	57	56	
	FIRE	17	19	
	MVA	5	1	
	SERVICE CALL	3	3	
	TOTAL	82	79	-3.66%
<i>CENTRAL NH HAZARDOUS MATERIALS TEAM</i>		2021	2022	<i>Change</i>
	EMS	0	0	

	FIRE	2	5	
	MVA	0	1	
	SERVICE CALL	0	0	
	TOTAL	2	6	200.00%
HEBRON				
		2021	2022	<i>Change</i>
	EMS	145	141	
	FIRE	63	67	
	MVA	13	11	
	SERVICE CALL	14	24	
	TOTAL	235	243	3.40%
HILL				
		2021	2022	<i>Change</i>
	EMS	95	84	
	FIRE	32	33	
	MVA	5	5	
	SERVICE CALL	7	17	
	TOTAL	139	139	0.00%
HOLDERNESS				
		2021	2022	<i>Change</i>
	EMS	189	163	
	FIRE	153	145	
	MVA	16	23	
	SERVICE CALL	20	14	
	TOTAL	378	345	-8.73%
LACONIA				
		2021	2022	<i>Change</i>
	EMS	3,559	3,337	
	FIRE	811	857	
	MVA	146	154	
	SERVICE CALL	340	301	
	TOTAL	4,856	4,649	-4.26%
LRMFA				
		2021	2022	<i>Change</i>
	EMS	4	22	
	FIRE	21	34	
	MVA	6	5	
	SERVICE CALL	1	2	
	TOTAL	32	63	96.88%
MEREDITH				
		2021	2022	<i>Change</i>
	EMS	41	57	
	FIRE	314	346	
	MVA	91	74	
	SERVICE CALL	57	36	
	TOTAL	503	513	1.99%
MEREDITH EMS				
		2021	2022	<i>Change</i>
	EMS	1937	2065	
	FIRE	157	172	
	MVA	159	138	
	SERVICE CALL	117	82	
	TOTAL	2,370	2,457	3.67%
MOULTONBOROUGH				
		2021	2022	<i>Change</i>
	EMS	621	621	
	FIRE	323	371	
	MVA	42	39	
	SERVICE CALL	80	78	

	TOTAL	1066	1109	4.03%
<i>NEW HAMPTON</i>		2021	2022	<i>Change</i>
	EMS	385	435	
	FIRE	160	162	
	MVA	63	60	
	SERVICE CALL	102	116	
	TOTAL	710	773	8.87%
<i>PLYMOUTH</i>		2021	2022	<i>Change</i>
	EMS	1245	1176	
	FIRE	318	336	
	MVA	114	98	
	SERVICE CALL	160	102	
	TOTAL	1,837	1,712	-6.80%
<i>RUMNEY</i>		2021	2022	<i>Change</i>
	EMS	149	122	
	FIRE	73	86	
	MVA	29	17	
	SERVICE CALL	15	19	
	TOTAL	266	244	-8.27%
<i>SANBORNTON</i>		2021	2022	<i>Change</i>
	EMS	227	219	
	FIRE	168	167	
	MVA	54	52	
	SERVICE CALL	37	39	
	TOTAL	486	477	-1.85%
<i>SANDWICH</i>		2021	2022	<i>Change</i>
	EMS	110	137	
	FIRE	90	103	
	MVA	14	16	
	SERVICE CALL	16	25	
	TOTAL	230	281	22.17%
<i>STRAFFORD</i>		2021	2022	<i>Change</i>
	EMS	274	304	
	FIRE	133	138	
	MVA	41	34	
	SERVICE CALL	37	32	
	TOTAL	485	508	4.74%
<i>TILTON-NORTHFIELD</i>		2021	2022	<i>Change</i>
	EMS	1,272	1,544	
	FIRE	455	391	
	MVA	140	146	
	SERVICE CALL	145	163	
	TOTAL	2,012	2,244	11.53%
<i>WARREN</i>		2021	2022	<i>Change</i>
	EMS	10	10	
	FIRE	28	27	
	MVA	5	11	
	SERVICE CALL	3	4	
	TOTAL	46	52	13.04%
<i>WARREN-WENTWORTH EMS</i>		2021	2022	<i>Change</i>

	EMS	300	304	
	FIRE	13	14	
	MVA	16	22	
	SERVICE CALL	13	8	
	TOTAL	342	348	1.75%
WATERVILLE VALLEY				
		2021	2022	<i>Change</i>
	EMS	126	141	
	FIRE	69	92	
	MVA	5	7	
	SERVICE CALL	12	16	
	TOTAL	212	256	20.75%
WENTWORTH				
		2021	2022	<i>Change</i>
	EMS	15	13	
	FIRE	38	41	
	MVA	13	21	
	SERVICE CALL	4	3	
	TOTAL	70	78	11.43%
LRMFA SYSTEM - TOTAL DISPATCHED CALLS				
		2021	2022	<i>Change</i>
		28,643	29,631	3.45%

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 cofounding 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



Anthony Manning
Chief



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

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

2022 Annual Report

About the Central NH Hazardous Materials Team

The Central NH Hazmat Team was first created in 1995 by the Capital Area Mutual Aid Fire Compact as the Capital Area Hazmat Team. It served the towns in the Capital Region for 9 years. In 2006 the Lakes Region Mutual Fire Aid Association entered into a joint venture agreement to bring hazardous materials response capability to both mutual aid organizations. The name Central NH Hazmat Team was adopted and still holds true today. The team covers 56 towns in the center of NH. From the State Capital, Concord, to the tourist rich areas of the Lakes Region, the team serves a very diverse population and has varying hazards in the region.

Grants and Funding:

For years the CNHHMT has been underfunded. The Capital Area and Lakes Region have adopted a funding model to be implemented for 2024. Funding continues to be a problem in 2022. We are the only team that Grants continue to be the main funding source in 2022 and process HMEP, HSEEP and SHSP Grants.

Incidents:

We responded to 11 incidents in 2022. The State has rolled out PEAC Software that allows TIER 2 Incident Documentation. We will continue to make an added effort to document all of the "consults". I do not believe "11" incidents capture all the consults in 2022. We are in the process in getting set up on the State of NH NFIRS program.

Members:

We currently have 33 members. Several members are not technicians, but we encourage them to seek Technician Level training at the CDP.

Summary:

In closing; we are a diverse membership that is maintaining its minimum requirements as best we can. We continue to push for a proper funding source for training and meetings. Luckily we have a dedicated group to carry the hazmat mission forward.

Respectfully,

Anthony Manning

Anthony Manning, Chief
Central NH HazMat Team

Servicing

CAPITAL AREA FIRE COMPACT



LAKES REGION MUTUAL FIRE AID

3:41 PM
05/02/23
Accrual Basis

Central New Hampshire Hazmat Team
Profit & Loss Budget vs. Actual
January through December 2022

	Jan - Dec 22	Budget
Income		
4010 · ASSESSMENTS REVENUE	30,000.00	30,000.00
4030 · GRANTS REVENUE	16,574.88	112,000.00
4040 · INVESTMENT INCOME	158.56	
4071 · HAZMAT SERVICE	33,979.84	3,000.00
Total Income	80,713.28	145,000.00
Gross Profit	80,713.28	145,000.00
Expense		
5370 · UNIFORM AND SUPPLIES	491.75	500.00
5385 · MEDICAL SCREENING	599.07	5,000.00
5390 · ADMINISTRATIVE SERVICE	1,405.05	12,000.00
5395 · TECHNICIAN SERVICE	16,910.49	65,000.00
5710 · MOTOR FUEL	172.50	300.00
5721 · MAINTENANCE - VEHICLES	0.00	300.00
5722 · MAINTENANCE - EQUIPMENT	6,983.51	3,100.00
5723 · EQUIPMENT PURCHASES	0.00	53,025.00
5740 · OPERATING SUPPLIES	0.00	500.00
5811 · OFFICE SUPPLIES	0.00	100.00
5813 · COMPUTER EXPENSES	1,859.24	300.00
5845 · TRAINING SUPPORT	14,286.77	
5850 · TRAVEL & MEETINGS	5,636.15	2,500.00
5870 · PROFESSIONAL FEES	9,300.00	2,075.00
5890 · MISCELLANEOUS	305.00	300.00
Total Expense	57,949.53	145,000.00
Net Income	22,763.75	0.00

3:39 PM
05/02/23
Accrual Basis

Central New Hampshire Hazmat Team
Summary Balance Sheet
As of December 31, 2022

	Dec 31, 22
ASSETS	
Current Assets	
Checking/Savings	107,119.90
Total Current Assets	<u>107,119.90</u>
TOTAL ASSETS	<u><u>107,119.90</u></u>
LIABILITIES & EQUITY	0.00

Training and Education Division

The Lakes Region Mutual Fire Aid Training Committee continues to be successful in providing needed training to the region for 2022 and into 2023. Deputy Paul Steele and Deputy David Hall head the Training Committee and Dispatcher Brian Searles has agreed to assist as the Committee Secretary. Deputy Hannafin also stepped in during Deputy Steele's absence and provided seamless support.

The Training Committee organized ten different programs over 2022 and into 2023. We have also supported countless other programs in the state and around the region. We have provided training directly to over 280 students this past year.

We continue to organize the Annual Fit Testing for many departments across the Lakes Region. We encourage any department needing fit testing to contact Deputy Hannafin as soon as possible to ensure we can meet your needs.

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 will also try to support any other training requests from any member.

As most of you know, we received the AFG with the assistance of the City of Franklin. This money has been used so far to complete Firefighter I and Rope Rescue programs. A Firefighter II program is currently running. Confined Space Rescue and Trench Rescue classes are in the process of being scheduled. The NH Fire & EMS Academy stated they did not have the resources to provide a Swift Water class after trying to get one scheduled for the past year. The AFG needs to be completed by October of this year.

Please remember that we can offer many services to your department at little or no cost.

We can help with live burn training and many other types of department level training. We meet quarterly and all members are invited to attend.

Respectfully,

Deputy Chief David J Hall

Lakes Region Mutual Fire Aid Training Committee



Deputy Chief David J. Hall



Deputy Chief Paul D. Steele Jr.

2022 Training Division Classes

FDSS Pump Operator Training

Command and Control

Propane Emergencies

Rope Rescue Operations

Incident Action Plan – First Due Fire Simulations

Water Supply Management

Firefighter I

Ice Rescue Technician (Early 2023)

Training and Education Division Fit Testing

Department	# Tested	\$Cost
Franklin	22	150
Gilford	17	75
Hill	8	0
Laconia	5	0
Meredith	31	150
Plymouth	15	75
Tilton-Northfield	21	150
Total Tested	119	
Total Fees	\$600	

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Lakes Region Mutual Fire Aid Association
2022 Annual Report.