

FINANCIAL REPORT  
Audited  
**WEST CLINTON FIRE DISTRICT**  
December 31, 2022

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***Audited for:***

Board of Fire Commissioners  
West Clinton Fire District

***Audited by:***  
RBT CPAs, LLP  
11 Racquet Road  
Newburgh, NY 12550  
(845) 567-9000

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# WEST CLINTON FIRE DISTRICT

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LIMITED LIABILITY PARTNERSHIP  
CERTIFIED PUBLIC ACCOUNTANTS BUSINESS DEVELOPMENT CONSULTANTS

## INDEPENDENT AUDITOR'S REPORT

Board of Fire Commissioners  
West Clinton Fire District  
219 Hollow Road  
Staatsburgh, NY 12580

### *Report on the Financial Statements*

#### **Opinion**

We have audited the accompanying financial statements of the West Clinton Fire District, (the "District"), which comprise the balance sheet - modified accrual basis for each fund and account group as of December 31, 2022 and the related statements of results of operation and changes in fund balance - modified accrual basis and budgetary comparison - modified accrual basis, for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of each fund and account group of the District as of December 31, 2022, and their respective results of operation and budgetary results for the year then ended, in accordance with the modified accrual basis of accounting described in Note I C.

#### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards* ("GAS"), issued by the Comptroller General in the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **Emphasis of Matter - Basis of Accounting**

We draw attention to Note I C of the financial statements, which describes the basis of accounting. As described in Note I C to the financial statements, the financial statements are prepared on the modified accrual basis of accounting as prescribed by New York State for the preparation of the District's annual financial report, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of New York State. As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified with respect to this matter.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified accrual basis of accounting as prescribed by New York State for the preparation of the Fire District's annual financial report; this includes determining that the modified accrual basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any current known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the Management's Discussion and Analysis and Fire District Questionnaire but does not include the basic financial statements and our auditor's report thereon. Our opinion on the basic financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on work performed, we conclude that an uncorrected material misstatement of other information exists, we are required to describe it in our report.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report, dated June 6, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

***Restriction on Use***

This report is intended solely for the information and use of management, the Board of Fire Commissioners, and the Office of the New York State Comptroller, and is not intended to be and should not be used by anyone other than these specified parties.

*RBT CPAs, LLP*

Newburgh, NY  
June 6, 2023

# WEST CLINTON FIRE DISTRICT

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## OTHER INFORMATION

### MANAGEMENT'S DISCUSSION AND ANALYSIS

The accompanying management discussion and analysis of the West Clinton Fire District's financial performance has been prepared to provide an overview of the District's financial activities for the fiscal year ended December 31, 2022. This discussion and analysis is only an introduction and should be read in conjunction with the District's financial statements.

### Requests For Information

This report is designed to provide an overview of the District's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to the Board of Fire Commissioners at the West Clinton Fire District, 219 Hollow Road, Staatsburgh, NY 12580.

### Financial Highlights

- As of the close of the current fiscal year, the West Clinton Fire District's governmental funds reported a combined ending fund balance of \$1,129,451, a increase of \$51,172 in comparison with the prior year.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$140,910.
- Real Property taxes increased by \$14,741 in 2022.

### *Overview of the Financial Statements*

This discussion and analysis is intended to serve as an introduction to the West Clinton Fire District's financial statements. The District's financial statements consist of two components: 1) fund and account group financial statements and 2) notes to the financial statements. In addition to the financial statements, this report contains other information which will enhance the reader's understanding of the West Clinton Fire District.

### *Financial Statements*

The statements consist of the Fund and Account Group Financial Statements. These statements focus on the activities of the individual parts of the District. There are three parts to the Fund Financial Statements: 1) the balance sheet, 2) the results of operation and changes in fund balance and 3) the budgetary comparison statement.

The next section of the basic financial statements is the notes. The notes to the financial statements explain in detail some of the data contained in these statements.

### *Financial Analysis of the West Clinton Fire District Funds*

The West Clinton Fire District, like all other governmental entities in New York, uses fund accounting to ensure and reflect compliance with finance-related legal requirements, such as General Municipal Law. All of the funds of the District are classified as governmental funds.

**Governmental Funds:** The focus of the West Clinton Fire District's governmental funds is to provide information on near-term inflows, outflows and balances of usable resources. Such information is useful in assessing the West Clinton Fire District's financing requirements. Specifically, unassigned fund balance can be a useful measure of a government's net resources available for spending at the end of the fiscal year.

The General Fund is the chief operating fund of the West Clinton Fire District. At the end of the current fiscal year, the unassigned fund balance of the General Fund was \$140,910.

At December 31, 2022, the governmental funds of the West Clinton Fire District reported a combined fund balance of \$1,129,451, a 4.75% percent increase over last year's fund balance.

### *Budgetary Highlights*

General Fund actual revenues were more than budgeted revenues by \$5,745 primarily due to miscellaneous income and gifts and donations. General Fund actual expenditures were \$21,626 more than budgeted expenditures primarily due to purchases included in equipment capital outlay and contractual expenditures.

## WEST CLINTON FIRE DISTRICT

### *Capital Assets*

Capital Assets: The District's investment in capital assets as of December 31, 2022 totaled \$3,325,763. These assets include buildings, machinery and equipment and improvements other than buildings.

For more detailed information on capital assets see the notes to the financial statements.

### **CONDENSED FINANCIAL INFORMATION**

	2022	2021
<b>Balance Sheet Information:</b>		
Cash	\$ 1,124,922	\$ 1,064,529
Capital Assets	\$ 3,325,763	\$ 3,325,763
Other Current Assets	\$ 32,206	\$ 16,494
Current Liabilities	\$ 27,677	\$ 2,744
Fund Balances:		
Restricted	\$ 958,394	\$ 884,404
Nonspendable	\$ 16,206	\$ 16,494
Assigned	\$ 13,941	\$ 6,937
Unassigned	\$ 140,910	\$ 170,444
<b>Statement of Operations:</b>		
Revenue:		
Property Tax Revenue	\$ 543,243	\$ 528,502
Other Revenue	6,735	1,858
Total Revenue	549,978	530,360
Expenditures:		
Fire - Personal Service	204,601	152,450
Fire - Equipment and Capital Outlay	34,208	169,031
Fire - Contractual Expenditures	215,238	228,038
Social Security - Employer Contributions	15,022	17,011
Workers Compensation	25,316	27,264
Unemployment Insurance	4,421	4,421
Total Expenditures	498,806	598,215
Change in Fund Balance	\$ 51,172	\$ (67,855)



**WEST CLINTON FIRE DISTRICT**

**BALANCE SHEET - MODIFIED ACCRUAL BASIS -  
ALL FUND TYPES AND ACCOUNT GROUPS**

<b>As of December 31, 2022</b>	Governmental Fund Type	Account Group
<b>ASSETS AND OTHER DEBITS</b>	General	General Fixed Assets
Assets:		
Cash	\$ 182,528	\$ -
Cash in Time Deposits, Special Reserves	942,394	-
Due From Other Funds (Note II B)	16,000	-
Prepaid Expenses	16,206	-
Capital Assets (Note II A)	-	3,325,763
<b>Total Assets and Other Debits</b>	<b>\$ 1,157,128</b>	<b>\$ 3,325,763</b>

**LIABILITIES, FUND BALANCE AND OTHER CREDITS**

Liabilities:		
Accounts Payable	\$ 7,812	\$ -
Accrued Liabilities	3,865	-
Due to Other Funds (Note II B)	16,000	-
<b>Total Liabilities</b>	<b>27,677</b>	<b>-</b>
Fund Balance and Other Credits:		
Investments in Non-Current Government Assets	-	3,325,763
Restricted Fund Balance	958,394	-
Nonspendable Fund Balance	16,206	-
Unassigned Fund Balance	140,910	-
Assigned Fund Balance	13,941	-
<b>Total Fund Balance and Other Credits</b>	<b>1,129,451</b>	<b>3,325,763</b>
<b>Total Liabilities, Fund Balance and Other Credits</b>	<b>\$ 1,157,128</b>	<b>\$ 3,325,763</b>

*See Notes to Financial Statements.*

## WEST CLINTON FIRE DISTRICT

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### RESULTS OF OPERATION AND CHANGES IN FUND BALANCE - MODIFIED ACCRUAL BASIS - GOVERNMENTAL FUNDS

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<b>For the Year Ended December 31, 2022</b>	<b>General</b>
Revenues:	
Real Property Taxes	\$ 543,243
Interest and Earnings	1,334
Insurance Recoveries	617
Gifts and Donations	3,125
Miscellaneous	1,659
<b>Total Detail Revenues</b>	<b>549,978</b>
Expenditures:	
Fire - Personal Service	204,601
Fire - Equipment and Capital Outlay	34,208
Fire - Contractual Expenditures	215,238
Social Security - Employer Contributions	15,022
Workers Compensation	25,316
Unemployment Insurance	4,421
<b>Total Detail Expenditures</b>	<b>498,806</b>
Other Financing Sources/(Uses):	
Interfund Transfers In	73,000
Interfund Transfers Out	(73,000)
<b>Total Detail Other Financing Sources/(Uses)</b>	<b>-</b>
Changes in Fund Balance	51,172
Fund Balance - Beginning	1,078,279
<b>Fund Balance - Ending</b>	<b>\$ 1,129,451</b>

*See Notes to Financial Statements.*

**WEST CLINTON FIRE DISTRICT**

**BUDGETARY COMPARISON STATEMENT - MODIFIED ACCRUAL BASIS -  
GOVERNMENTAL FUNDS**

<b>For the Year Ended December 31, 2022</b>	Budgeted Amounts	Actual Amounts Modified Accrual Basis	Variance with Budget
<b>GENERAL</b>			
Revenues:			
Real Property Taxes	\$ 543,243	\$ 543,243	\$ -
Interest and Earnings	-	344	344
Insurance Recoveries	-	617	617
Gifts and Donations	-	3,125	3,125
Miscellaneous	-	1,659	1,659
Total Detail Revenues	543,243	548,988	5,745
Expenditures:			
Fire - Personal Service	231,980	204,601	27,379
Fire - Equipment and Capital Outlay	14,000	34,208	(20,208)
Fire - Contractual Expenditures	168,400	215,238	(46,838)
Social Security - Employer Contributions	25,000	15,022	9,978
Workers Compensation	32,000	25,316	6,684
Unemployment Insurance	1,800	4,421	(2,621)
Hospital and Medical Insurance	4,000	-	4,000
Total Detail Expenditures	477,180	498,806	(21,626)
Other Financing Uses:			
Interfund Transfers Out	(73,000)	(73,000)	-
Total Detail Other Financing Uses:	(73,000)	(73,000)	-
Changes in Fund Balance	(6,937)	(22,818)	(15,881)
General Fund Balance - Beginning	193,875	193,875	-
General Fund Balance - Ending	\$ 186,938	\$ 171,057	\$ (15,881)
<b>RESERVE</b>			
Revenues:			
Interest and Earnings	\$ -	\$ 990	\$ 990
Other Financing Sources:			
Interfund Transfers In	73,000	73,000	-
Total Detail Other Financing Sources	73,000	73,000	-
Changes in Fund Balance	73,000	73,990	990
Reserve Fund Balance - Beginning	884,404	884,404	-
Reserve Fund Balance - Ending	\$ 957,404	\$ 958,394	\$ 990

*See Notes to Financial Statements.*

# WEST CLINTON FIRE DISTRICT

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## NOTES TO FINANCIAL STATEMENTS

### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The West Clinton Fire District (the "District"), was established in 1945 and is governed by the general laws of the State of New York (the "State"). The Board of Fire Commissioners is the legislative body responsible for overall operations.

The notes to the financial statements are an integral part of the statements and are intended to be read with them.

#### A. ENTITY DEFINITION CRITERIA FOR FINANCIAL REPORTING PURPOSES

All activities and functions performed for the West Clinton Fire District are its direct responsibility. No other organizations have been included or excluded from the reporting entity. The financial reporting entity includes organizations, functions and activities over which elected officials exercise oversight responsibility. Oversight responsibility is determined on the basis of financial interdependency, selection of governing authority, designation of management and accountability for fiscal matters.

#### B. FUND ACCOUNTING

The District uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain types of functions or activities.

The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures. Resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the District.

##### 1. FUND TYPES

- a. Governmental Fund Types - are those through which most general functions of the District are financed. The acquisition, use and balances of the District's expendable financial resources and the related current liabilities are accounted for through governmental funds.
  - i. General Fund - The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in other funds.
  - ii. Reserve Fund - The Reserve Fund is designed to segregate resources to provide for future contingencies and plan for major capital outlays, thereby reducing the need to rely on borrowing or outlays of current revenue to finance such events. For financial reporting purposes, the Reserve Fund is included in the General Fund.

##### 2. ACCOUNT GROUPS

Account groups are used to establish accounting control and accountability for non-current governmental assets and liabilities. The account group is not a "fund". They are concerned only with the measurement of financial position. It is not involved with measurement of results of operations.

General Fixed Assets Account Group - This account group is established to account for the land, buildings, improvements and other equipment utilized by the District for general operating purposes.

General Long-Term Debt Account Group - This account group is established to account for all long-term obligations of the District. It accounts for assets presently available for retirement of such indebtedness and the amount to be raised in future years to retire those debt obligations. The District does not currently use this account group.

#### C. BASIS OF ACCOUNTING/MEASUREMENT FOCUS

The financial statements were prepared on the modified accrual basis of accounting as prescribed by New York State for the preparation of the Fire District annual financial report, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

## WEST CLINTON FIRE DISTRICT

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### C. BASIS OF ACCOUNTING/MEASUREMENT FOCUS (CONTINUED)

Basis of accounting refers to when revenues, expenditures and transfers - and the related assets and liabilities - are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The accounting and reporting treatment applied to a fund is determined by its measurement focus. Measurement focus is the determination of what should be measured. All Governmental Funds are accounted for on a spending or "financial flow" measurement focus.

This measurement focus means that only current assets and current liabilities are generally included on their balance sheets. Governmental Fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

Real property taxes are recognized as revenue during the corresponding tax year. The taxes are collected in full during the period earned; therefore, no receivable is necessary. Penalties and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available.

Donated services are not reflected in this financial statement. The value of services performed by the volunteer firefighters has not been determined by the District and is not recorded.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt, which are recognized when due, and any service or payroll related taxes, fringes and benefits, which vest or accumulate, which are charged as an expenditure when paid or when they are to be paid with currently available resources.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current assets and liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type assets or liabilities. They are instead reported as assets in the General Fixed Assets Account Group or as liabilities in the General Long-Term Debt Account Group. Amounts paid to acquire capital assets or retire long-term debt are recorded as expenditures in the governmental funds.

### D. BUDGETARY DATA

The District's budget policies are as follows:

1. No later than 21 days prior to the third Tuesday in October, the District Treasurer submits a tentative budget to the Board of Fire Commissioners for the fiscal year commencing the following January 1st. The tentative budget includes proposed expenditures and estimated revenues as the means of financing for all funds.
2. After public hearings are conducted to obtain taxpayer comments, the governing body adopts the budget. Certified copies are filed with the Town no later than November 7th for purposes of preparing the tax levy.
3. All modifications of the budget must be approved by the Board of Fire Commissioners.

### E. ASSETS, LIABILITIES AND FUND BALANCE

#### Cash

Cash includes (1) cash on hand (2) cash in demand deposits and (3) other types of deposits and accounts that have the same characteristics as demand deposits (deposits or withdrawals may be made at any time without notice or penalty).

The West Clinton Fire District's investment policies are governed by State Statutes. District monies shall be deposited in Federal Deposit Insurance Corporation ("FDIC") insured commercial banks located within the State of New York. The Board of Fire Commissioners are authorized to use demand accounts and certificates of deposit. Collateral is required for demand deposits and certificates of deposit at no less than 100 percent of all deposits not covered by FDIC. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of the State and its Municipalities and School Districts.

**WEST CLINTON FIRE DISTRICT**

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**E. ASSETS, LIABILITIES AND FUND BALANCE (CONTINUED)**

Deposits: All deposits are carried at cost plus accrued interest. FDIC insurance covers up to \$250,000 per depositor, per insured bank for cash in time deposits and up to \$250,000 per depositor, per insured bank for cash in demand deposits. Deposits with a bank balance of \$1,147,892 are categorized as follows to give an indication of the level of risk inherent therein at year-end.

Category 1 includes deposits that are insured by the FDIC. Category 2 includes deposits collateralized with securities held by the pledging financial institution's trust department or its agent in the District's name. Category 3 includes deposits uncollateralized, including any bank balance that is collateralized with securities held by the pledging financial institution, or by its trust department or agent, but not in the District's name.

	Bank Balance Categories			Totals
	1	2	3	
Cash and cash equivalents in banks	\$ 264,446	\$ 883,446	\$ -	\$ 1,147,892

**Property Tax Receivables**

Real property taxes are collected by the Towns of Clinton and Hyde Park (the "Towns") and remitted to the District. No receivable is generated because the Towns remit the entire amount due to the District during the tax year.

**Capital Assets**

Acquisitions of land, capital facilities and equipment are recorded as expenditures in the various Governmental Funds at the time of purchase and are also recorded in the General Fixed Assets Account Group at cost. No depreciation has been provided on capital assets.

**Leases**

The District has elected to follow lease reporting requirements as prescribed by New York State to increase transparency and compatibility among governments by requiring the recognition of intangible lease assets and lease liabilities on the balance sheet. The District adopted the new requirement effective January 1, 2022. Since the District is not currently a party to any leases, there is no impact on the financial statements due to this implementation.

**Fund Balance Classification**

The following is a brief description of the five fund balance classifications, which are based on the extent to which a government is bound to observe constraints imposed upon the use of resources reported in governmental funds:

**Nonspendable**

Amounts that cannot be spent in the current period either because of their form or because they must be maintained intact. Prepaid expenses are nonspendable assets because, by definition, the money has already been spent. The balance at December 31, 2022, was \$16,206.

**Restricted**

Amounts that are subject to externally enforceable legal purpose restrictions imposed by creditors, grantors, contributors or laws and regulations of other governments or through constitutional provisions or enabling legislation.

Various New York State statutes allow local governments to establish reserve funds for various purposes. Since the State regulates the establishment, funding and use of these reserves, the District has classified the following reserve funds as restricted fund balances:

- a. The Capital Reserve Fund includes reserve funds established for future repair, improvement, and renovation projects. The balance at the end of 2022 was \$845,749.
- b. The Repair Reserve Fund includes reserve funds established for future repair of equipment. The balance at the end of 2022 was \$112,645.

**Committed**

Amounts that are subject to a purpose constraint imposed by a formal action of the government's highest level of decision making authority (the Board of Fire Commissioners) before the end of the fiscal year. The same level of formal action is required to remove the constraint.

**WEST CLINTON FIRE DISTRICT**

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**E. ASSETS, LIABILITIES AND FUND BALANCE (CONTINUED)**

**Assigned**

Amounts that are subject to a purpose constraint that represents an intended use established by the government's highest level of decision making authority or by their designated body or official. The purpose of the assignment must be narrower than the purpose of the General Fund and, in funds other than the General Fund, assigned fund balance represents the residual amount of fund balance.

- a. The Assigned fund balance represents 2022 budgeted expenditures that will be made in 2023. The balance at the end of 2022 was \$13,941.

**Unassigned**

Represents the residual amount of fund balance in the General Fund. In funds other than the General Fund, this should only be used to report a deficit balance.

**F. Pervasiveness of Estimates**

The preparation of financial statements in conformity with the modified accrual basis of accounting described in Note I C requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**G. Subsequent Events**

The date to which events occurring after December 31, 2022, the date of the most recent balance sheet, have been evaluated for possible adjustment to the financial statements or disclosure is June 6, 2023, which is the date the financial statements were available to be issued.

**II. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS**

**A. ASSETS**

**Capital Assets**

Property, Buildings and Equipment - A summary of changes in the general fixed assets during fiscal year 2022 follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Buildings	\$ 1,268,014	\$ -	\$ -	\$ 1,268,014
Machinery and Equipment	2,046,548	-	-	2,046,548
Improvements Other Than Buildings	11,201	-	-	11,201
Total Capital Assets	\$ 3,325,763	\$ -	\$ -	\$ 3,325,763

**B. INTERFUND ACTIVITY**

Interfund receivables and payables at December 31, 2022 were as follows:

Funds	Interfund Receivables	Interfund Payables
General Fund	\$ -	\$ 16,000
Repair Reserve	16,000	-
	\$ 16,000	\$ 16,000





*OTHER  
INFORMATION*







LIMITED LIABILITY PARTNERSHIP  
CERTIFIED PUBLIC ACCOUNTANTS BUSINESS DEVELOPMENT CONSULTANTS

**INDEPENDENT AUDITOR'S REPORT ON  
INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE  
AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Board of Fire Commissioners  
West Clinton Fire District  
219 Hollow Road  
Staatsburgh, NY 12580

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the West Clinton Fire District, which comprise the balance sheet - modified accrual basis as of December 31, 2022, and the related statements of results of operation and changes in fund balance - modified accrual basis and budgetary comparison - modified accrual basis for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 6, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the West Clinton Fire District's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the West Clinton Fire District's internal control. Accordingly, we do not express an opinion on the effectiveness of the West Clinton Fire District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the West Clinton Fire District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*RBT CPAs, LLP*

Newburgh, NY  
June 6, 2023



# WEST CLINTON FIRE DISTRICT

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## **SCHEDULE OF FINDINGS**

- A. Internal Control Findings  
No internal control findings noted.
- B. Compliance Findings  
No compliance findings noted.

