

Highland Fire District  
Balance Sheet  
April 30, 2021

	General Fund	Apparatus Reserve	Repair Reserve	Contingency Reserve	Medical Reserve	Property & Building	Police Capital	Total All Funds
<b>Current Assets:</b>								
Checking M&T	5,485.51	0.00	0.00	0.00	0.00	0.00	0.00	5,485.51
Checking Premier	78,574.46	0.00	0.00	0.00	0.00	0.00	0.00	78,574.46
Money Market ACH @ M&T	12,702.15	0.00	0.00	0.00	0.00	0.00	0.00	12,702.15
Certificates of Deposit at M&T	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Money Market Accounts at M&T	2,044,216.26	198,060.96	53,257.92	20,588.30	6,848.01	44,424.45	0.00	2,367,395.90
Cash 1st Niagara Checking	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Cash 1st Niagara Money Market	50,385.09	0.00	0.00	0.00	0.00	0.00	0.00	50,385.09
<b>Total Cash in Bank</b>	<b>2,191,363.47</b>	<b>198,060.96</b>	<b>53,257.92</b>	<b>20,588.30</b>	<b>6,848.01</b>	<b>44,424.45</b>	<b>0.00</b>	<b>2,514,543.11</b>
Petty Cash	50.00							50.00
Exchange Receivable	(432.71)							(432.71)
Prepaid Expenses	0.00							0.00
Due to/from Apparatus Reserve	(1,212,510.44)	1,212,510.44						0.00
Due to/from Building & Apparatus	0.00	290,000.00				(290,000.00)		0.00
Due to/from Building Reserve	(146,996.17)					146,996.17		0.00
Due to/from Building & Repair Reserve	0.00		(123,000.00)			123,000.00		0.00
Due to/from Repair Reserve	(73,269.48)		73,269.48					0.00
Due to/from Contingency Reserve	19,000.00			(19,000.00)				0.00
<b>Total Assets</b>	<b>777,204.67</b>	<b>1,700,571.40</b>	<b>3,527.40</b>	<b>1,588.30</b>	<b>6,848.01</b>	<b>24,420.62</b>	<b>0.00</b>	<b>2,514,160.40</b>

Highland Fire District  
Balance Sheet  
April 30, 2021

	General Fund	Apparatus Reserve	Repair Reserve	Contingency Reserve	Medical Reserve	Property & Building	Police Capital	Total All Funds
<b>Liabilities:</b>								
Accounts Payable	8,493.13							8,493.13
Accrued Expenses	0.00							0.00
Payroll Taxes Payable	1,289.66							1,289.66
NYS Deferred Comp Payable	0.00							0.00
BAN's Payable	0.00					0.00	0.00	0.00
Serial Bonds Payable	0.00							0.00
Deferred Income	0.00							0.00
Retainage Payable	0.00			0.00				0.00
<b>Total Liabilities</b>	<b>9,782.79</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,782.79</b>
<b>Net Assets Beginning of Year</b>	<b>299,152.34</b>	<b>2,586,116.57</b>	<b>3,514.27</b>	<b>1,583.23</b>	<b>6,846.32</b>	<b>309.67</b>	<b>(60,000.00)</b>	<b>2,837,522.40</b>
<b>Transfer of Prior Year</b>								
Fund Balance								
Permissive Referendum Building Fund								
to Apparatus Fund	0.00							0.00
Allocated to LOSAP	0.00	0.00				0.00		0.00
Allocated to Air Compressor	0.00	0.00				0.00		0.00
Allocated to Reserve Funds						0.00		0.00
<b>Net Assets Available</b>	<b>299,152.34</b>	<b>2,586,116.57</b>	<b>3,514.27</b>	<b>1,583.23</b>	<b>6,846.32</b>	<b>309.67</b>	<b>(60,000.00)</b>	<b>2,837,522.40</b>
Revenues	1,251,828.40	48.83	13.13	5.07	1.69	10.95		1,251,908.07
Sale of Equipment	0.00							0.00
Donations	0.00							0.00
BAN Payments	0.00						60,000.00	60,000.00
Expenditures	(386,458.86)							(386,458.86)
Budget Allocations	(397,100.00)	373,000.00				24,100.00		0.00
Permissive Referendums	0.00	(1,258,594.00)						(1,258,594.00)
Fund Balance Allocated	0.00	0.00						0.00
<b>Net Income</b>	<b>468,269.54</b>	<b>(885,545.17)</b>	<b>13.13</b>	<b>5.07</b>	<b>1.69</b>	<b>24,110.95</b>	<b>60,000.00</b>	<b>(333,144.79)</b>
<b>Total Net Assets</b>	<b>767,421.88</b>	<b>1,700,571.40</b>	<b>3,527.40</b>	<b>1,588.30</b>	<b>6,848.01</b>	<b>24,420.62</b>	<b>0.00</b>	<b>2,504,377.61</b>
<b>Total Liabilities and</b>								
<b>Net Assets</b>	<b>777,204.67</b>	<b>1,700,571.40</b>	<b>3,527.40</b>	<b>1,588.30</b>	<b>6,848.01</b>	<b>24,420.62</b>	<b>0.00</b>	<b>2,514,160.40</b>

Highland Fire District  
Revenues and Expense Statement  
For the Year Ending December 31, 2021

	Budget Remaining	Budget for 2021	Year to Date	January 2021	February 2021	March 2021	April 2021	May 2021	June 2021	July 2021	August 2021	September 2021	October 2021	November 2021	December 2021
Revenues															
Real Property Tax	0	1,167,185	1,167,185	1,167,185	0	0	0								
Interest Income	(3,307)	4,000	693	150	185	187	171								
Sale of Surplus Equipment	0	0	0	0	0	0	0								
Insurance Claims	0	0	0	0	0	0	0								
Insurance Recovery applied to Stration 1 Building Expense	0	0	0	0	0	0	0								
FEMA Grants	0	0	0	0	0	0	0								
Town of Lloyd - Police	0	12,000	12,000	0	12,000	0	0								
Town of Lloyd - Bond	0	61,350	61,350	0	61,350	0	0								
Verizon Rental	600	6,000	6,600	0	6,600	0	0								
Mobile Life Rent	(8,000)	12,000	4,000	1,000	1,000	1,000	1,000								
Government Grant s	0	0	0	0	0	0	0								
Other Miscellaneous	0	0	0	0	0	0	0								
FOILs	0	0	0	0	0	0	0								
Refund of Prior Year Expenses	0	0	0	0	0	0	0								
Transfer from Contingency Fund	0	0	0	0	0	0	0								
Total Revenue	(10,707)	1,262,535	1,251,828	1,168,335	81,135	1,187	1,171	0	0	0	0	0	0	0	0
Expenses															
Personal Services															
Janitor Station 1	9,860	15,100	5,240	1,158	1,304	1,737	1,041								
Janitor Station 2	2,114	3,200	1,086	241	241	362	242								
Janitor Community Room	425	650	225	50	50	75	50								
Maintenance Salary	5,850	7,200	1,350	0	1,350	0	0								
District Clerk	19,020	28,700	9,680	2,151	2,151	3,227	2,151								
Deferred Comp Salary	3,578	5,725	2,147	418	567	627	535								
District Treasurer	18,132	27,200	9,068	2,267	2,267	2,267	2,267								
Records Inventory Clerk - Grant	0	0	0	0	0	0	0								
Total Personal Services	58,979	87,775	28,796	6,285	7,930	8,295	6,286	0	0	0	0	0	0	0	0
Equipment															
Furniture	500	500	0	0	0	0	0								
Office Equipment	500	500	0	0	0	0	0								
Technology	7,384	13,000	5,616	420	108	216	4,872								
Fire Apparatus	(1,259,554)	0	1,259,554	1,258,594	960	0	0								
SCBA	0	0	0	0	0	0	0								
Two Way Radios	15,565	16,000	435	0	400	0	35								
Station 1 & 2 Improvements	0	0	0	0	0	0	0								
Permissive Referendums	1,258,594	0	(1,258,594)	(1,258,594)	0	0	0								
Reversal of Accrued Expense	0	0	0	0	0	0	0								
Total Equipment	22,989	30,000	7,011	420	1,468	216	4,907	0	0	0	0	0	0	0	0

Highland Fire District  
Revenues and Expense Statement  
For the Year Ending December 31, 2021

	Budget Remaining	Budget for 2021	Year to Date	January 2021	February 2021	March 2021	April 2021	May 2021	June 2021	July 2021	August 2021	September 2021	October 2021	November 2021	December 2021
<b>Contractual Services</b>															
<b>Administrative Expenses</b>															
Meeting Paid Notices	472	500	28	28	0	0	0								
Printing Supplies	0	0	0	0	0	0	0								
Office Expense	2,097	2,500	403	165	15	111	112								
Copier Expense	926	1,500	574	0	151	283	140								
Bank Charges	0	0	0	0	0	0	0								
Research Material	590	1,000	410	149	0	0	261								
Optimum Online	3,145	4,700	1,555	389	388	389	389								
Computer Expenses	0	0	0	0	0	0	0								
Association Dues	20	1,000	980	940	0	0	40								
Election Expense	500	500	0	0	0	0	0								
Fire Prevention	5,500	5,500	0	0	0	0	0								
Office Supplies	1,615	2,000	385	195	160	30	0								
Other Travel	0	0	0	0	0	0	0								
<b>Total Administrative</b>	<b>14,865</b>	<b>19,200</b>	<b>4,335</b>	<b>1,866</b>	<b>714</b>	<b>813</b>	<b>942</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Travel Expense</b>															
Conventions	1,000	1,000	0	0	0	0	0								
Fire Travel	2,000	2,000	0	0	0	0	0								
Other Travel	208	400	192	142	50	0	0								
Public Drills, Parades etc	500	500	0	0	34	0	(34)								
Commissioner Meetings	400	400	0	0	0	0	0								
Inspection Dinners	2,500	2,500	0	0	0	0	0								
Uniforms	300	300	0	0	0	0	0								
<b>Total Travel</b>	<b>6,908</b>	<b>7,100</b>	<b>192</b>	<b>142</b>	<b>84</b>	<b>0</b>	<b>(34)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Building &amp; Grounds Station 1</b>															
Electric	5,262	10,000	4,738	0	1,001	2,670	1,067								
Natural Gas	4,824	6,000	1,176	0	0	986	190								
Diesel fuel generator	500	500	0	0	0	0	0								
Extinguisher maintenance	0	0	0	0	0	0	0								
Maintenance	9,620	20,000	10,380	659	1,062	546	8,113								
Maintenance applied to Salary	(7,200)	(7,200)	0	0	0	0	0								
Landscape	5,728	7,000	1,272	0	0	0	1,272								
Generator Repair	2,000	2,000	0	0	0	0	0								
Cleaning Supplies	1,200	1,200	0	0	0	0	0								
Windows & Floors	(555)	200	755	0	0	0	755								
Snow Removal	(387)	5,000	5,387	0	867	4,520	0								
Water & Sewer	(40)	200	240	150	45	0	45								
Telephone	0	0	0	0	0	0	0								
Telephone Maintenance	500	500	0	0	0	0	0								
Major Building Repairs	10,000	10,000	0	0	0	0	0								
2019 Sewer backup	0	0	0	0	0	0	0								
Insurance Recovery	0	0	0	0	0	0	0								
Ad Valorem Tax	614	3,100	2,486	2,486	0	0	0								
<b>Total Buildings and Grounds Station 1</b>	<b>32,066</b>	<b>58,500</b>	<b>26,434</b>	<b>3,295</b>	<b>2,975</b>	<b>8,722</b>	<b>11,442</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Highland Fire District  
Revenues and Expense Statement  
For the Year Ending December 31, 2021

	Budget Remaining	Budget for 2021	Year to Date	January 2021	February 2021	March 2021	April 2021	May 2021	June 2021	July 2021	August 2021	September 2021	October 2021	November 2021	December 2021
Building & Grounds Station 2															
Electric	3,002	4,500	1,498	0	342	325	831								
Propane	1,544	2,500	956	0	616	0	340								
Building Maintenance	9,803	10,000	197	48	149	0	0								
Landscap	4,900	5,000	100	0	0	0	100								
Generator Repair	1,000	1,000	0	0	0	0	0								
Windows & Floors	0	0	0	0	0	0	0								
Dry Hydrant	0	0	0	0	0	0	0								
Snow Removal	750	6,500	5,750	0	850	4,900	0								
Ansul Testing	500	500	0	0	0	0	0								
Major Building Repairs	10,000	10,000	0	0	0	0	0								
Telephone	500	500	0	0	0	0	0								
Total Buildings and Grounds Station 2	31,999	40,500	8,501	48	1,957	5,225	1,271	0	0	0	0	0	0	0	0
Community Room															
Ansul Testing	500	500	0	0	0	0	0								
Repair & Maintenance	2,453	2,500	47	0	47	0	0								
Police Repair & Maintenance	1,897	4,000	2,103	0	0	2,103	0								
Ambulance Repair & Maintenance	0	0	0	0	0	0	0								
Snow Removal & Landscape	307	3,000	2,693	0	433	2,260	0								
Landscaping	364	1,000	636	0	0	0	636								
Technology Equipment	0	0	0	0	0	0	0								
Roof Repairs	0	0	0	0	0	0	0								
Maintenance Allocation	0	0	0	0	0	0	0								
Total Community Room	5,521	11,000	5,479	0	480	4,363	636	0	0	0	0	0	0	0	0
Fire Equipment & Alarms															
Access Fees															
Hydrant Rentals	12,650	12,650	0	0	0	0	0								
Total Access Fees	12,650	12,650	0	0	0	0	0	0	0	0	0	0	0	0	0

date printed: 5/8/2021

time printed: 3:17 PM

W/S: 04 - 30 - 2021 FS HFD .xls

Highland Fire District  
Revenues and Expense Statement  
For the Year Ending December 31, 2021

	Budget Remaining	Budget for 2021	Year to Date	January 2021	February 2021	March 2021	April 2021	May 2021	June 2021	July 2021	August 2021	September 2021	October 2021	November 2021	December 2021
Apparatus Repair															
2011 Tahoe	0	0	0	0	0	0	0								
2013 Tahoe	(93)	0	93	25	0	0	68								
2015 Tahoe	(522)	0	522	428	94	0	0								
2017 Tahoe	(224)	0	224	0	0	224	0								
2019 Tahoe	(99)	0	99	0	99	0	0								
31-10 (2001 E 1 )	(3,940)	0	3,940	1,224	0	2,716	0								
31-20 (1994 E 1 )	0	0	0	0	0	0	0								
31-30 (1996 E 1 )	(324)	0	324	44	0	280	0								
31-35 (2015 E 1 tanker)	(3,524)	0	3,524	958	1,462	1	1,103								
31-40 (2010 Ford)	(1,406)	0	1,406	0	1,317	0	89								
31-45 (1994 Aerial)	0	0	0	0	0	0	0								
31-46 (Loaner Ladder)	0	0	0	0	0	0	0								
31-45 2020 E-1 Ladder NEW	8,913	10,000	1,087	416	0	0	671								
31-50 (1987 Tanker)	0	0	0	0	0	0	0								
31-60 (2007 Rescue)	(98)	0	98	0	0	0	98								
31-90 (2009 Palaris)	0	0	0	0	0	0	0								
2010 Haulmark Trailer	(10)	0	10	0	0	0	10								
Misc Truck Expens	(58)	0	58	42	0	0	16								
Major Truck Repairs	3,700	3,700	0	0	0	0	0								
General Truck Repair	49,913	50,000	87	0	0	87	0								
Total Apparatus Repair	52,228	63,700	11,472	3,137	2,972	3,308	2,055	0	0	0	0	0	0	0	0
Gasoline & Oil															
Gasoline	5,159	7,500	2,341	383	387	345	1,226								
Diesel	4,875	6,500	1,625	263	386	0	976								
Total Gasoline & Oil	10,034	14,000	3,966	646	773	345	2,202	0	0	0	0	0	0	0	0
Firematic Equipment															
Extinguisher Repair	341	1,000	659	0	0	659	0								
Air Supplies	3,000	3,000	0	0	0	0	0								
SCBA Repairs	1,536	2,000	464	464	0	0	0								
SCBA Annual Testing	(228)	3,500	3,728	300	0	3,082	346								
Fire Equipment Testing	(89)	1,000	1,089	0	0	6	1,083								
Repair and Maintenance	2,994	3,000	6	0	0	0	6								
Other Firematic Equipment	6,475	6,500	25	0	0	25	0								
Total Firematic Equipment	14,029	20,000	5,971	764	0	3,772	1,435	0	0	0	0	0	0	0	0

Highland Fire District  
Revenues and Expense Statement  
For the Year Ending December 31, 2021

	Budget Remaining	Budget for 2021	Year to Date	January 2021	February 2021	March 2021	April 2021	May 2021	June 2021	July 2021	August 2021	September 2021	October 2021	November 2021	December 2021
Equipment															
Protective Clothing	(2,896)	0	2,896	166	2,190	43	497								
Hose and Fittings	(680)	0	680	0	680	0	0								
Small Equipment and Tools	(5,443)	0	5,443	0	5,017	357	69								
Major Equipment	(1,294)	0	1,294	0	0	1,294	0								
Firematic Training	0	0	0	0	0	0	0								
Medical Supplies	(1,691)	0	1,691	1,293	238	0	160								
Extraction Equipment	0	0	0	0	0	0	0								
Incentive Programs	(1,479)	0	1,479	0	0	1,479	0								
Insurance Recoveries	0	0	0	0	0	0	0								
Equipment	100,000	100,000	0	0	0	0	0								
Total Equipment	86,517	100,000	13,483	1,459	8,125	3,173	726	0	0	0	0	0	0	0	0
Fire Alarm Systems															
Telephone 331-1975 & 911	738	1,000	262	87	87	0	88								
Radio Lines	7,996	9,000	1,004	251	251	159	343								
Cell Phones	4,284	6,500	2,216	195	473	748	800								
Pager Digital	0	0	0	0	0	0	0								
Wireless Other	0	0	0	0	0	0	0								
Pager Repairs	1,316	1,500	184	0	184	0	0								
Portable Radio Repairs	445	500	55	0	0	55	0								
Truck Radio Repairs	500	500	0	0	0	0	0								
Sprinkler/Alarm Repairs	500	500	0	0	0	0	0								
Alarm Monitor	636	1,200	564	564	0	0	0								
Total Alarm Systems	16,415	20,700	4,285	1,097	995	962	1,231	0	0	0	0	0	0	0	0
Insurance															
Liability and Property	603	40,000	39,397	458	38,939	0	0								
Accident and Health Insurance	2,869	4,800	1,931	0	1,931	0	0								
Self Insurance	500	500	0	0	0	0	0								
Total Insurance	3,972	45,300	41,328	458	40,870	0	0	0	0	0	0	0	0	0	0

Highland Fire District  
Revenues and Expense Statement  
For the Year Ending December 31, 2021

	Budget Remaining	Budget for 2021	Year to Date	January 2021	February 2021	March 2021	April 2021	May 2021	June 2021	July 2021	August 2021	September 2021	October 2021	November 2021	December 2021
Professional Fees															
Service Award Fees	5,700	5,700	0	0	0	0									
Legal Fees	3,000	3,000	0	0	0	0									
Special Legal Fees	1,000	1,000	0	0	0	0									
Bonding Fees	0	0	0	0	0	0									
Firefighter Assistantance Progr	1,300	1,300	0	0	0	0									
Audit	9,000	9,000	0	0	0	0									
Total Professional Fees	20,000	20,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Contractual Services	307,204	432,650	125,446	12,912	59,945	30,683	21,906	0	0	0	0	0	0	0	0
Benefit Expenses															
Mandatory Medical Exams	18,900	20,000	1,100	0	1,100	0	0								
Fitness Program	2,000	2,000	0	0	0	0	0								
Commissioner Training	1,000	1,000	0	0	0	0	0								
Training-Firematic District	1,466	1,500	34	0	0	0	34								
Social Security	3,489	5,000	1,511	307	437	459	308								
Disability Insurance	(86)	160	246	259	(4)	(5)	(4)								
Workmens Comp Under \$500	0	0	0	0	0	0	0								
Workmens Compensation	18,308	65,000	46,692	46,692	0	0	0								
Fire Fighter Self Medical	0	0	0	0	0	0	0								
Cancer Insurance	1,232	8,000	6,768	6,768	0	0	0								
Life Insurance	3,494	11,000	7,506	0	7,506	0	0								
Service Awards	40,000	140,000	100,000	0	0	100,000	0								
Service Awards other	0	0	0	0	0	0	0								
Transfer from Prior Year Fund															
Balance for Service Awards	0	0	0	0	0	0	0								
Total Benefit Expense	89,803	253,660	163,857	54,026	9,039	100,454	338	0	0	0	0	0	0	0	0
Debt Expense															
Bond Principal - Police	0	60,000	60,000	0	60,000	0	0								
Bond Principal - Roof	0	0	0	0	0	0	0								
Interest - Police	0	1,350	1,350	0	1,350	0	0								
Interest - Roof	0	0	0	0	0	0	0								
Total Debt Expense	0	61,350	61,350	0	61,350	0	0	0	0	0	0	0	0	0	0

Highland Fire District  
Revenues and Expense Statement  
For the Year Ending December 31, 2021

	Budget Remaining	Budget for 2021	Year to Date	January 2021	February 2021	March 2021	April 2021	May 2021	June 2021	July 2021	August 2021	September 2021	October 2021	November 2021	December 2021
Budget Transfers															
Repair Reserve	0	0	0		0	0	0	0	0	0	0	0	0	0	0
Property and Building	0	24,100	24,100		24,100	0	0	0	0	0	0	0	0	0	0
Apparatus Reserve	0	373,000	373,000		373,000	0	0	0	0	0	0	0	0	0	0
Total Budget Transfers	0	397,100	397,100	0	397,100	0	0	0	0	0	0	0	0	0	0
Transfer of Prior Year Fund Balance															
Repair Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property and Building	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Apparatus Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Expenses	478,975	1,262,535	783,560	73,643	536,832	139,648	33,437	0	0	0	0	0	0	0	0
Excess of Revenue over Expenses	468,268	0	468,268	1,094,692	(455,697)	(138,461)	(32,266)	0	0	0	0	0	0	0	0