

Highland Fire District
Balance Sheet
February 28, 2021

	General Fund	Apparatus Reserve	Repair Reserve	Contingency Reserve	Medical Reserve	Property & Building	Police Capital	Total All Funds
Current Assets:								
Checking M&T	5,076.41	0.00	0.00	0.00	0.00	0.00	0.00	5,076.41
Checking Premier	89,516.75	0.00	0.00	0.00	0.00	0.00	0.00	89,516.75
Money Market ACH @ M&T	12,701.98	0.00	0.00	0.00	0.00	0.00	0.00	12,701.98
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	2,253,860.23	198,028.95	53,249.31	20,584.97	6,846.90	44,417.27	0.00	2,576,987.63
Cash 1st Niagara Checking	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Cash 1st Niagara Money Market	50,384.66	0.00	0.00	0.00	0.00	0.00	0.00	50,384.66
Total Cash in Bank	2,411,540.03	198,028.95	53,249.31	20,584.97	6,846.90	44,417.27	0.00	2,734,667.43
Petty Cash	50.00							50.00
Exchange Receivable	(23.68)							(23.68)
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
Total Assets	997,790.26	1,700,539.39	3,518.79	1,584.97	6,846.90	24,413.44	0.00	2,734,693.75

Highland Fire District
Balance Sheet
February 28, 2021

General Fund	Apparatus Reserve	Repair Reserve	Contingency Reserve	Medical Reserve	Property & Building	Police Capital	Total All Funds
Liabilities:							
Accounts Payable	57,537.50						57,537.50
Accrued Expenses	0.00						0.00
Payroll Taxes Payable	2,108.38						2,108.38
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
Total Liabilities	59,645.88	0.00	0.00	0.00	0.00	0.00	59,645.88
Net Assets Beginning of Year	299,152.34	2,586,116.57	1,583.23	6,846.32	309.67	(60,000.00)	2,837,522.40
Transfer of Prior Year 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
Net Assets Available	299,152.34	2,586,116.57	1,583.23	6,846.32	309.67	(60,000.00)	2,837,522.40
Revenues	1,249,470.27	16.82	4.52	1.74	3.77		1,249,497.70
Sale of Equipment	0.00						0.00
Donations	0.00						0.00
BAN Payments	0.00					60,000.00	60,000.00
Expenditures	(213,378.23)						(213,378.23)
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
Net Income	638,992.04	(885,577.18)	4.52	1.74	24,103.77	60,000.00	(162,474.53)
Total Net Assets	938,144.38	1,700,539.39	3,518.79	1,584.97	24,413.44	0.00	2,675,047.87
Total Liabilities and Net Assets	997,790.26	1,700,539.39	3,518.79	1,584.97	24,413.44	0.00	2,734,693.75

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										
Interest Income	(3,665)	4,000	335	150	185										
Sale of Surplus Equipment	0	0	0	0	0										
Insurance Claims	0	0	0	0	0										
Insurance Recovery applied to Stratton 1 Building Expense	0	0	0	0	0										
FEMA Grants	0	0	0	0	0										
Town of Lloyd - Police	0	12,000	12,000	0	12,000										
Town of Lloyd - Bond	0	61,350	61,350	0	61,350										
Verizon Rental	600	6,000	6,600	0	6,600										
Mobile Life Rent	(10,000)	12,000	2,000	1,000	1,000										
Government Grants	0	0	0	0	0										
Other Miscellaneous	0	0	0	0	0										
FOILs	0	0	0	0	0										
Refund of Prior Year Expenses	0	0	0	0	0										
Transfer from Contingency Fund	0	0	0	0	0										
Total Revenue	(13,065)	1,262,535	1,249,470	1,168,335	81,135										
Expenses															
Personal Services															
Janitor Station 1	12,638	15,100	2,462	1,158	1,304										
Janitor Station 2	2,718	3,200	482	241	241										
Janitor Community Room	550	650	100	50	50										
Maintenance Salary	5,850	7,200	1,350	0	1,350										
District Clerk	24,398	28,700	4,302	2,151	2,151										
Deferred Comp Salary	4,740	5,725	985	418	567										
District Treasurer	22,666	27,200	4,534	2,267	2,267										
Records Inventory Clerk - Grant	0	0	0	0	0										
Total Personal Services	73,560	87,775	14,215	6,285	7,930										
Equipment															
Furniture	500	500	0	0	0										
Office Equipment	500	500	0	0	0										
Technology	12,472	13,000	528	420	108										
Fire Apparatus	(1,259,554)	0	1,259,554	1,258,594	960										
SCBA	0	0	0	0	0										
Two Way Radios	15,600	16,000	400	0	400										
Station 1 & 2 Improvements	0	0	0	0	0										
Permissive Referendums	1,258,594	0	(1,258,594)	(1,258,594)	0										
Reversal of Accrued Expense	0	0	0	0	0										
Total Equipment	28,112	30,000	1,888	420	1,468										

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
Contractual Services															
Administrative Expenses															
Meeting Paid Notices	472	500	28	28	0	0	0	0	0	0	0	0	0	0	0
Printing Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Office Expense	2,320	2,500	180	165	15	0	0	0	0	0	0	0	0	0	0
Copier Expense	1,349	1,500	151	0	151	0	0	0	0	0	0	0	0	0	0
Bank Charges	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Research Material	851	1,000	149	149	0	0	0	0	0	0	0	0	0	0	0
Optimum Online	3,923	4,700	777	389	388	0	0	0	0	0	0	0	0	0	0
Computer Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Association Dues	60	1,000	940	940	0	0	0	0	0	0	0	0	0	0	0
Election Expense	500	500	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Prevention	5,500	5,500	0	0	0	0	0	0	0	0	0	0	0	0	0
Office Supplies	1,645	2,000	355	195	160	0	0	0	0	0	0	0	0	0	0
Other Travel	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Administrative	16,620	19,200	2,580	1,866	714	0	0	0	0	0	0	0	0	0	0
Travel Expense															
Conventions	1,000	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Travel	2,000	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Travel	208	400	192	142	50	0	0	0	0	0	0	0	0	0	0
Public Drills, Parades etc	466	500	34	0	34	0	0	0	0	0	0	0	0	0	0
Commissioner Meetings	400	400	0	0	0	0	0	0	0	0	0	0	0	0	0
Inspection Dinners	2,500	2,500	0	0	0	0	0	0	0	0	0	0	0	0	0
Uniforms	300	300	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Travel	6,874	7,100	226	142	84	0	0	0	0	0	0	0	0	0	0
Building & Grounds Station 1															
Electric	8,999	10,000	1,001	0	1,001	0	0	0	0	0	0	0	0	0	0
Natural Gas	6,000	6,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Diesel fuel generator	500	500	0	0	0	0	0	0	0	0	0	0	0	0	0
Extinguisher maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Maintenance	18,279	20,000	1,721	659	1,062	0	0	0	0	0	0	0	0	0	0
Maintenance applied to Salary	(7,200)	(7,200)	0	0	0	0	0	0	0	0	0	0	0	0	0
Landscape	7,000	7,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Generator Repair	2,000	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Cleaning Supplies	1,200	1,200	0	0	0	0	0	0	0	0	0	0	0	0	0
Windows & Floors	200	200	0	0	0	0	0	0	0	0	0	0	0	0	0
Snow Removal	4,133	5,000	867	0	867	0	0	0	0	0	0	0	0	0	0
Water & Sewer	5	200	195	150	45	0	0	0	0	0	0	0	0	0	0
Telephone	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Telephone Maintenance	500	500	0	0	0	0	0	0	0	0	0	0	0	0	0
Major Building Repairs	10,000	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0
2019 Sewer Backup	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance Recovery	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ad Valorem Tax	614	3,100	2,486	2,486	0	0	0	0	0	0	0	0	0	0	0
Total Buildings and Grounds Station 1	52,230	58,500	6,270	3,295	2,975	0	0	0	0	0	0	0	0	0	0

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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	4,158	4,500	342	0	342	0	0								
Propane	1,884	2,500	616	0	616	0	0								
Building Maintenance	9,803	10,000	197	48	149	0	0								
Landscap	5,000	5,000	0	0	0	0	0								
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	5,650	6,500	850	0	850	0	0								
Asul 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	38,495	40,500	2,005	48	1,957	0	0	0	0	0	0	0	0	0	0
Community Room															
Asul Testing	500	500	0	0	0	0	0								
Repair & Maintenance	2,453	2,500	47	0	47	0	0								
Police Repair & Maintenance	4,000	4,000	0	0	0	0	0								
Ambulance Repair & Maintenance	0	0	0	0	0	0	0								
Snow Removal & Landscap	2,567	3,000	433	0	433	0	0								
Landscaping	1,000	1,000	0	0	0	0	0								
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	10,520	11,000	480	0	480	0	0	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

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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	0	0	0	0	0	0	0	0
2013 Tahoe	(25)	0	25	25	0	0	0	0	0	0	0	0	0	0	0
2015 Tahoe	(522)	0	522	428	94	0	0	0	0	0	0	0	0	0	0
2017 Tahoe	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2019 Tahoe	(99)	0	99	0	99	0	0	0	0	0	0	0	0	0	0
31-10 (2001 E 1)	(1,224)	0	1,224	1,224	0	0	0	0	0	0	0	0	0	0	0
31-20 (1994 E 1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31-30 (1996 E 1)	(44)	0	44	44	0	0	0	0	0	0	0	0	0	0	0
31-35 (2015 E 1 tanker)	(2,420)	0	2,420	958	1,462	0	0	0	0	0	0	0	0	0	0
31-40 (2010 Ford)	(1,317)	0	1,317	0	1,317	0	0	0	0	0	0	0	0	0	0
31-45 (1994 Aerial)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31-46 (Loaner Ladder)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31-45 2020 E-1 Ladder NEW	9,584	10,000	416	416	0	0	0	0	0	0	0	0	0	0	0
31-50 (1987 Tanker)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31-60 (2007 Rescue)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31-90 (2009 Palaris)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2010 Haulmark Trailer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Misc Truck Expens	(42)	0	42	42	0	0	0	0	0	0	0	0	0	0	0
Major Truck Repairs	3,700	3,700	0	0	0	0	0	0	0	0	0	0	0	0	0
General Truck Repair	50,000	50,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Apparatus Repair	57,591	63,700	6,109	3,137	2,972	0	0	0	0	0	0	0	0	0	0
Gasoline & Oil															
Gasoline	6,730	7,500	770	383	387	0	0	0	0	0	0	0	0	0	0
Diesel	5,851	6,500	649	263	386	0	0	0	0	0	0	0	0	0	0
Total Gasoline & Oil	12,581	14,000	1,419	646	773	0	0	0	0	0	0	0	0	0	0
Firematic Equipment															
Extinguisher Repair	1,000	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Air Supplies	3,000	3,000	0	0	0	0	0	0	0	0	0	0	0	0	0
SCBA Repairs	1,536	2,000	464	464	0	0	0	0	0	0	0	0	0	0	0
SCBA Annual Testing	3,200	3,500	300	300	0	0	0	0	0	0	0	0	0	0	0
Fire Equipment Testing	1,000	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Repair and Maintenance	3,000	3,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Firematic Equipment	6,500	6,500	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Firematic Equipment	19,236	20,000	764	764	0	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
Equipment															
Protective Clothing	(2,356)	0	2,356	166	2,190										
Hose and Fittings	(680)	0	680	0	680										
Small Equipment and Tools	(5,017)	0	5,017	0	5,017										
Major Equipment	0	0	0	0	0										
Firematic Training	0	0	0	0	0										
Medical Supplies	(1,531)	0	1,531	1,293	238										
Extraction Equipment	0	0	0	0	0										
Incentive Programs	0	0	0	0	0										
Insurance Recoveries	0	0	0	0	0										
Equipment	100,000	100,000	0	0	0										
Total Equipment	90,416	100,000	9,584	1,459	8,125	0	0	0	0	0	0	0	0	0	0
Fire Alarm Systems															
Telephone 331-1975 & 911	826	1,000	174	87	87										
Radio Lines	8,498	9,000	502	251	251										
Cell Phones	5,832	6,500	668	195	473										
Pager Digital	0	0	0	0	0										
Wireless Other	0	0	0	0	0										
Pager Repairs	1,316	1,500	184	0	184										
Portable Radio Repairs	500	500	0	0	0										
Truck Radio Repairs	500	500	0	0	0										
Sprinkler/Alarm Repairs	500	500	0	0	0										
Alarm Monitor	636	1,200	564	564	0										
Total Alarm Systems	18,608	20,700	2,092	1,097	995	0	0	0	0	0	0	0	0	0	0
Insurance															
Liability and Property	603	40,000	39,397	458	38,939	0									
Accident and Health Insurance	2,869	4,800	1,931	0	1,931	0									
Self Insurance	500	500	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

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	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	0	0	0	0	0	0	0	0	0
Legal Fees	3,000	3,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Special Legal Fees	1,000	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Bonding Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Firefighter Assistantance Progr	1,300	1,300	0	0	0	0	0	0	0	0	0	0	0	0	0
Audit	9,000	9,000	0	0	0	0	0	0	0	0	0	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	359,793	432,650	72,857	12,912	59,945	0	0	0	0	0	0	0	0	0	0
Benefit Expenses															
Mandatory Medical Exams	18,900	20,000	1,100	0	1,100	0	0	0	0	0	0	0	0	0	0
Fitness Program	2,000	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Commissioner Training	1,000	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Training-Firematic District	1,500	1,500	0	0	0	0	0	0	0	0	0	0	0	0	0
Social Security	4,256	5,000	744	307	437	0	0	0	0	0	0	0	0	0	0
Disability Insurance	(95)	160	255	259	(4)	0	0	0	0	0	0	0	0	0	0
Workmens Comp Under \$500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Workmens Compensation	18,308	65,000	46,692	46,692	0	0	0	0	0	0	0	0	0	0	0
Fire Fighter Self Medical	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cancer Insurance	1,232	8,000	6,768	6,768	0	0	0	0	0	0	0	0	0	0	0
Life Insurance	3,494	11,000	7,506	7,506	7,506	0	0	0	0	0	0	0	0	0	0
Service Awards	140,000	140,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Service Awards other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer from Prior Year Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Balance for Service Awards	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Benefit Expense	190,595	253,660	63,065	54,026	9,039	0	0	0	0	0	0	0	0	0	0
Debt Expense															
Bond Principal - Police	0	60,000	60,000	0	60,000	0	0	0	0	0	0	0	0	0	0
Bond Principal - Roof	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest - Police	0	1,350	1,350	0	1,350	0	0	0	0	0	0	0	0	0	0
Interest - Roof	0	0	0	0	0	0	0	0	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	652,060	1,262,535	610,475	73,643	536,832	0	0	0	0	0	0	0	0	0	0
Excess of Revenue over Expenses	638,995	0	638,995	1,094,692	(455,697)	0	0	0	0	0	0	0	0	0	0