

Highland Fire District
Balance Sheet
March 31, 2021

	General Fund	Apparatus Reserve	Repair Reserve	Contingency Reserve	Medical Reserve	Property & Building	Police Capital	Total All Funds
Current Assets:								
Checking M&T	5,324.86	0.00	0.00	0.00	0.00	0.00	0.00	5,324.86
Checking Premier	(15,154.11)	0.00	0.00	0.00	0.00	0.00	0.00	(15,154.11)
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 Deposits 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	2,172,046.92	198,060.96	53,257.92	20,588.30	6,848.01	44,424.45	0.00	2,495,236.56
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	2,225,304.48	198,060.96	53,257.92	20,588.30	6,848.01	44,424.45	0.00	2,548,484.12
Petty Cash	50.00							50.00
Exchange Receivable	(272.06)							(272.06)
Prepaid Expenses	0.00							0.00
Due to/from Apparatus Reserve	(1,212,510.44)	1,212,510.44				(290,000.00)		0.00
Due to/from Building & Apparatus	0.00	290,000.00				146,996.17		0.00
Due to/from Building Reserve	(146,996.17)					123,000.00		0.00
Due to/from Building & Repair Reserve	0.00		(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	811,306.33	1,700,571.40	3,527.40	1,588.30	6,848.01	24,420.62	0.00	2,548,262.06

Highland Fire District
Balance Sheet
March 31, 2021

	General Fund	Apparatus Reserve	Repair Reserve	Contingency Reserve	Medical Reserve	Property & Building	Police Capital	Total All Funds
Liabilities:								
Accounts Payable	7,568.92							7,568.92
Accrued Expenses	0.00							0.00
Payroll Taxes Payable	4,051.52							4,051.52
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	11,620.44	0.00	0.00	0.00	0.00	0.00	0.00	11,620.44
Net Assets Beginning of Year	299,152.34	2,586,116.57	3,514.27	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	0.00							0.00
to Apparatus Fund	0.00	0.00				0.00		0.00
Allocated to LOSAP	0.00	0.00				0.00		0.00
Allocated to Air Compressor						0.00		0.00
Allocated to Reserve Funds								0.00
Net Assets Available	299,152.34	2,586,116.57	3,514.27	1,583.23	6,846.32	309.67	(60,000.00)	2,837,522.40
Revenues	1,250,657.20	48.83	13.13	5.07	1.69	10.95		1,250,736.87
Sale of Equipment	0.00							0.00
Donations	0.00							0.00
BAN Payments	0.00						60,000.00	60,000.00
Expenditures	(353,023.65)							(353,023.65)
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	500,533.55	(885,545.17)	13.13	5.07	1.69	24,110.95	60,000.00	(300,880.78)
Total Net Assets	799,685.89	1,700,571.40	3,527.40	1,588.30	6,848.01	24,420.62	0.00	2,536,641.62
Total Liabilities and Net Assets	811,306.33	1,700,571.40	3,527.40	1,588.30	6,848.01	24,420.62	0.00	2,548,262.06

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	0	0	0	0	0	0	0	0
Interest Income	(3,478)	4,000	522	150	185	187									
Sale of Surplus Equipment	0	0	0	0	0	0									
Insurance Claims	0	0	0	0	0	0									
Insurance Recovery applied to Stratton 1 Building Expense	0	0	0	0	0	0									
FEMA Grants	0	0	0	0	0	0									
Town of Lloyd - Police	0	12,000	12,000	0	12,000	0									
Town of Lloyd - Bond	0	61,350	61,350	0	61,350	0									
Verizon Rental	600	6,600	6,600	0	6,600	0									
Mobile Life Rent	(9,000)	12,000	3,000	1,000	1,000	1,000									
Government Grants	0	0	0	0	0	0									
Other Miscellaneous	0	0	0	0	0	0									
FOILs	0	0	0	0	0	0									
Refund of Prior Year Expenses	0	0	0	0	0	0									
Transfer from Contingency Fund	0	0	0	0	0	0									
Total Revenue	(11,878)	1,262,535	1,250,657	1,168,335	81,135	1,187	0	0	0	0	0	0	0	0	0
Expenses															
Personal Services															
Janitor Station 1	10,901	15,100	4,199	1,158	1,304	1,737									
Janitor Station 2	2,356	3,200	844	241	241	362									
Janitor Community Room	475	650	175	50	50	75									
Maintenance Salary	5,850	7,200	1,350	0	1,350	0									
District Clerk	21,171	28,700	7,529	2,151	2,151	3,227									
Deferred Comp Salary	4,113	5,725	1,612	418	567	627									
District Treasurer	20,399	27,200	6,801	2,267	2,267	2,267									
Records Inventory Clerk - Grant	0	0	0	0	0	0									
Total Personal Services	65,265	87,775	22,510	6,285	7,930	8,295	0	0	0	0	0	0	0	0	0
Equipment															
Furniture	500	500	0	0	0	0									
Office Equipment	500	500	0	0	0	0									
Technology	12,256	13,000	744	420	108	216									
Fire Apparatus	(1,259,554)	0	1,259,554	1,258,594	960	0									
SCBA	0	0	0	0	0	0									
Two Way Radios	15,600	16,000	400	0	400	0									
Station 1 & 2 Improvements	0	0	0	0	0	0									
Permissive Referendums	1,258,594	0	(1,258,594)	(1,258,594)	0	0									
Reversal of Accrued Expense	0	0	0	0	0	0									
Total Equipment	27,896	30,000	2,104	420	1,468	216	0	0	0	0	0	0	0	0	0

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

Contractual Services	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
Administrative Expenses	472	500	28	28	0	0	0	0	0	0	0	0	0	0	0
Meeting Paid Notices	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Printing Supplies	2,209	2,500	291	165	15	111	0	0	0	0	0	0	0	0	0
Office Expense	1,066	1,500	434	0	151	283	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	3,534	4,700	1,166	389	388	389	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	1,615	2,000	385	195	160	30	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	15,807	19,200	3,393	1,866	714	813	0	0	0	0	0	0	0	0	0
Travel Expense	1,000	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Conventions	2,000	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Travel	208	400	192	142	50	0	0	0	0	0	0	0	0	0	0
Other Travel	466	500	34	0	34	0	0	0	0	0	0	0	0	0	0
Public Drills, Parades etc	400	400	0	0	0	0	0	0	0	0	0	0	0	0	0
Commissioner Meetings	2,500	2,500	0	0	0	0	0	0	0	0	0	0	0	0	0
Inspection Dinners	300	300	0	0	0	0	0	0	0	0	0	0	0	0	0
Uniforms	0	0	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	6,329	10,000	3,671	0	1,001	2,670	0	0	0	0	0	0	0	0	0
Electric	5,014	6,000	986	0	0	986	0	0	0	0	0	0	0	0	0
Natural Gas	500	500	0	0	0	0	0	0	0	0	0	0	0	0	0
Diesel fuel generator	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Extinguisher maintenance	17,733	20,000	2,267	659	1,062	546	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
Landscaping	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	(387)	5,000	5,387	0	867	4,520	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	43,508	58,500	14,992	3,295	2,975	8,722	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
Building & Grounds Station 2															
Electric	3,833	4,500	667	0	342	325									
Propane	1,884	2,500	616	0	616	0									
Building Maintenance	9,803	10,000	197	48	149	0									
Landscap	5,000	5,000	0	0	0	0									
Generator Repair	1,000	1,000	0	0	0	0									
Windows & Floors	0	0	0	0	0	0									
Dry Hydrant	0	0	0	0	0	0									
Snow Removal	750	6,500	5,750	0	850	4,900									
Ansul Testing	500	500	0	0	0	0									
Major Building Repairs	10,000	10,000	0	0	0	0									
Telephone	500	500	0	0	0	0									
Total Buildings and Grounds Station 2	33,270	40,500	7,230	48	1,957	5,225	0	0	0	0	0	0	0	0	0
Community Room															
Ansul Testing	500	500	0	0	0	0									
Repair & Maintenance	2,453	2,500	47	0	47	0									
Police Repair & Maintenance	1,897	4,000	2,103	0	0	2,103									
Ambulance Repair & Maintenance	0	0	0	0	0	0									
Snow Removal & Landscap	307	3,000	2,693	0	433	2,260									
Landscaping	1,000	1,000	0	0	0	0									
Technology Equipment	0	0	0	0	0	0									
Roof Repairs	0	0	0	0	0	0									
Maintenance Allocation	0	0	0	0	0	0									
Total Community Room	6,157	11,000	4,843	0	480	4,363	0	0	0	0	0	0	0	0	0
Fire Equipment & Alarms															
Access Fees															
Hydrant Rentals	12,650	12,650	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2011 Tahoe	(25)	0	25	25	0	0	0	0	0	0	0	0	0	0	0
2013 Tahoe	(522)	0	522	428	94	0	0	0	0	0	0	0	0	0	0
2015 Tahoe	(224)	0	224	0	0	224	0	0	0	0	0	0	0	0	0
2017 Tahoe	(99)	0	99	0	99	0	0	0	0	0	0	0	0	0	0
2019 Tahoe	(3,940)	0	3,940	1,224	0	2,716	0	0	0	0	0	0	0	0	0
31-10 (2001 E 1)	0	0	0	0	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)	(324)	0	324	44	0	280	0	0	0	0	0	0	0	0	0
31-35 (2015 E 1 tanker)	(2,421)	0	2,421	958	1,462	1	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	49,913	50,000	87	0	0	87	0	0	0	0	0	0	0	0	0
Total Apparatus Repair	54,283	63,700	9,417	3,137	2,972	3,308	0	0	0	0	0	0	0	0	0
Gasoline & Oil	6,385	7,500	1,115	383	387	345	0	0	0	0	0	0	0	0	0
Gasoline	5,851	6,500	649	263	386	0	0	0	0	0	0	0	0	0	0
Diesel	12,236	14,000	1,764	646	773	345	0	0	0	0	0	0	0	0	0
Total Gasoline & Oil	18,472	20,500	2,879	929	1,159	690	0	0	0	0	0	0	0	0	0
Firearmatic Equipment	341	1,000	659	0	0	659	0	0	0	0	0	0	0	0	0
Extinguisher Repair	3,000	3,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Air Supplies	1,536	2,000	464	464	0	0	0	0	0	0	0	0	0	0	0
SCBA Repairs	118	3,500	3,382	300	0	3,082	0	0	0	0	0	0	0	0	0
SCBA Annual Testing	994	1,000	6	0	0	6	0	0	0	0	0	0	0	0	0
Fire Equipment Testing	3,000	3,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Repair and Maintenance	6,475	6,500	25	0	0	25	0	0	0	0	0	0	0	0	0
Other Firearmatic Equipment	15,464	20,000	4,536	764	0	3,772	0	0	0	0	0	0	0	0	0
Total Firearmatic Equipment	26,277	33,500	4,561	764	0	3,797	0	0	0	0	0	0	0	0	0

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Revenues and Expense Statement
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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
Equipment															
Protective Clothing	(2,399)	0	2,399	166	2,190	43									
Hose and Fittings	(680)	0	680	0	680	0									
Small Equipment and Tools	(5,374)	0	5,374	0	5,017	357									
Major Equipment	(1,294)	0	1,294	0	0	1,294									
Firearm Training	0	0	0	0	0	0									
Firearm Training	0	0	0	0	0	0									
Medical Supplies	(1,531)	0	1,531	1,293	238	0									
Extraction Equipment	0	0	0	0	0	0									
Incentive Programs	(1,479)	0	1,479	0	0	1,479									
Insurance Recoveries	0	0	0	0	0	0									
Equipment	100,000	100,000	0	0	0	0									
Total Equipment	87,243	100,000	12,757	1,459	8,125	3,173	0	0	0	0	0	0	0	0	0
Fire Alarm Systems															
Telephone 311-1975 & 911	826	1,000	174	87	87	0									
Radio Lines	8,339	9,000	661	251	251	159									
Cell Phones	5,084	6,500	1,416	195	473	748									
Pager Digital	0	0	0	0	0	0									
Wireless Other	0	0	0	0	0	0									
Pager Repairs	1,316	1,500	184	0	184	0									
Portable Radio Repairs	445	500	55	0	0	55									
Truck Radio Repairs	500	500	0	0	0	0									
Sprinkler/Alarm Repairs	500	500	0	0	0	0									
Alarm Monitor	636	1,200	564	564	0	0									
Total Alarm Systems	17,646	20,700	3,054	1,097	995	962	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	329,110	432,650	101,540	12,912	59,945	30,683	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	3,797	5,000	1,203	307	437	459	0	0	0	0	0	0	0	0	0
Disability Insurance	(90)	160	250	259	(4)	(5)	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	0	7,506	0	0	0	0	0	0	0	0	0	0
Service Awards	40,000	140,000	100,000	0	0	100,000	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	90,141	253,660	163,519	54,026	9,039	100,454	0	0	0	0	0	0	0	0	0
Total Benefit Expense															
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 Transfers	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
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	512,412	1,262,535	750,123	73,643	536,832	139,648	0	0	0	0	0	0	0	0	0
Excess of Revenue over Expenses	500,534	0	500,534	1,094,692	(455,697)	(138,461)	0	0	0	0	0	0	0	0	0