

Highland Fire District
Balance Sheet
May 30, 2020

	General Fund	Apparatus Reserve	Repair Reserve	Contingency Reserve	Medical Reserve	Property & Building	Police Capital	Total All Funds
Current Assets:								
Checking M&T	5,658.73	0.00	0.00	0.00	0.00	0.00	0.00	5,658.73
Checking Premier	47,775.34	0.00	0.00	0.00	0.00	0.00	0.00	47,775.34
Money Market ACH @ M&T	6,100.43	0.00	0.00	0.00	0.00	0.00	0.00	6,100.43
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	2,665,441.47	137,845.86	53,193.32	20,552.99	6,839.71	44,370.57	0.00	2,928,243.92
Cash 1st Niagara Checking	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Cash 1st Niagara Money Market	50,380.48	0.00	0.00	0.00	0.00	0.00	0.00	50,380.48
Total Cash in Bank	2,775,356.45	137,845.86	53,193.32	20,552.99	6,839.71	44,370.57	0.00	3,038,158.90
Petty Cash	50.00							50.00
Exchange Receivable	(380.30)							(380.30)
Prepaid Expenses	0.00							0.00
Due to/from Apparatus Reserve	(2,098,104.44)	2,098,104.44						0.00
Due to/from Building Reserve	(122,896.17)					122,896.17		0.00
Due to/from Building & Repair Reser	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	499,756.06	2,235,950.30	3,462.80	1,552.99	6,839.71	290,266.74	0.00	3,037,828.60

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Balance Sheet
May 30, 2020

	General Fund	Apparatus Reserve	Repair Reserve	Contingency Reserve	Medical Reserve	Property & Building	Police Capital	Total All Funds
Liabilities:								
Accounts Payable	5,779.81							5,779.81
Accrued Expenses	0.00							0.00
Payroll Taxes Payable	2,517.04	0.00						2,517.04
NYS Deferred Comp Payable	0.00							0.00
BAN's Payable	0.00					0.00	60,000.00	60,000.00
Serial Bonds Payable	0.00							0.00
Deferred Income	0.00							0.00
Retainage Payable	0.00			0.00				0.00
Total Liabilities	8,296.85	0.00	0.00	0.00	0.00	0.00	60,000.00	68,296.85
Net Assets Beginning of Year	154,685.81	1,708,059.25	3,383.65	1,532.73	6,829.53	266,100.72	(115,000.00)	2,025,591.69
Transfer of Prior Year Fund Balance								
Allocated to LOSAP	0.00							0.00
Allocated to Air Compressor	0.00							0.00
Allocated to Reserve Funds	(154,685.81)	154,685.81				0.00		0.00
Net Assets Available	0.00	1,862,745.06	3,383.65	1,532.73	6,829.53	266,100.72	(115,000.00)	2,025,591.69
Revenues	1,295,083.64	205.24	79.15	20.26	10.18	66.02		1,295,464.49
Sale of Equipment	0.00							0.00
Donations	0.00							0.00
BAN Payments	0.00						55,000.00	55,000.00
Expenditures	(406,524.43)							(406,524.43)
Budget Allocations	(397,100.00)	373,000.00				24,100.00		0.00
Permissive Referendums	0.00							0.00
Fund Balance Allocated	0.00							0.00
Net Income	491,459.21	373,205.24	79.15	20.26	10.18	24,166.02	55,000.00	943,940.06
Total Net Assets	491,459.21	2,235,950.30	3,462.80	1,552.99	6,839.71	290,266.74	(60,000.00)	2,969,531.75
Total Liabilities and Net Assets	499,756.06	2,235,950.30	3,462.80	1,552.99	6,839.71	290,266.74	0.00	3,037,828.60

Highland Fire District
Revenues and Expense Statement
For the Year Ending December 31, 2020

	Budget Remaining	Budget for 2020	Year to Date	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020	July 2020	August 2020	September 2020	October 2020	November 2020	December 2020
Revenues															
Real Property Tax	6,500	1,190,708	1,197,208	1,000,000	197,208	0	0	0							
Interest Income	(2,229)	6,000	3,771	1,022	1,382	1,028	339	0							
Sale of Surplus Equipment	0	0	0	0	0	0	0	0							
Insurance Claims	0	0	0	0	0	0	0	0							
Insurance Recovery applied to Stration 1 Building Expense	0	0	0	0	0	0	0	0							
FEMA Grants	0	0	0	0	0	0	0	0							
Town of Lloyd - Police	0	12,000	12,000	0	12,000	0	0	0							
Town of Lloyd - Bond	0	58,938	58,938	0	58,938	0	0	0							
Verizon Rental	0	6,000	6,000	0	6,000	0	0	0							
Mobile Life Rent	(7,000)	12,000	5,000	1,000	1,000	1,000	1,000	1,000							
Government Grants	12,000	0	12,000	0	0	12,000	0	0							
Other Miscellaneous	0	0	0	0	0	0	0	0							
FOILs	0	0	0	0	0	0	0	0							
Refund of Prior Year Expenses	167	0	167	167	0	0	0	0							
Transfer from Contingency Fund	0	0	0	0	0	0	0	0							
Total Revenue	9,438	1,285,646	1,295,084	1,002,189	276,528	14,028	1,339	1,000	0	0	0	0	0	0	0
Expenses															
Personal Services															
Janitor Station 1	8,557	14,800	6,243	1,135	1,135	1,703	1,135	1,135							
Janitor Station 2	1,799	3,100	1,301	237	236	355	236	237							
Janitor Community Room	368	638	270	49	49	74	49	49							
Maintenance Salary	6,825	7,200	375	0	0	375	0	0							
District Clerk	16,551	28,150	11,599	2,109	2,109	3,164	2,108	2,109							
Deferred Comp Salary	3,319	5,610	2,291	410	409	652	410	410							
District Treasurer	15,515	26,600	11,085	2,217	2,217	2,217	2,217	2,217							
Records Inventory Clerk - Grant	0	0	0	0	0	0	0	0							
Total Personal Services	52,934	86,098	33,164	6,157	6,155	8,540	6,155	6,157	0	0	0	0	0	0	0
Equipment															
Furniture	500	500	0	0	0	0	0	0							
Office Equipment	500	500	0	0	0	0	0	0							
Technology	8,861	13,000	4,139	627	820	1,528	528	636							
Fire Apparatus	(553)	0	553	0	0	0	553	0							
SCBA	0	0	0	0	0	0	0	0							
Two Way Radios	20,000	20,000	0	0	0	0	0	0							
Station 1 & 2 Improvements	0	0	0	0	0	0	0	0							
Permissive Referendums	0	0	0	0	0	0	0	0							
Reversal of Accrued Expense	0	0	0	0	0	0	0	0							
Total Equipment	29,308	34,000	4,692	627	820	1,528	1,081	636	0	0	0	0	0	0	0

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	Budget Remaining	Budget for 2020	Year to Date	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020	July 2020	August 2020	September 2020	October 2020	November 2020	December 2020
Contractual Services															
Administrative Expenses															
Meeting Paid Notices	354	500	146	51	15	0	40	40							
Printing Supplies	0	0	0	0	0	0	0	0							
Office Expense	2,190	2,500	310	0	158	27	125	0							
Copier Expense	1,189	1,500	311	0	70	99	78	64							
Bank Charges	0	0	0	0	0	0	0	0							
Research Material	908	1,000	92	92	0	0	0	0							
Optimum Online	2,768	4,700	1,932	387	400	372	386	387							
Computer Expenses	0	0	0	0	0	0	0	0							
Association Dues	(225)	1,000	1,225	1,175	50	0	0	0							
Election Expense	500	500	0	0	0	0	0	0							
Fire Prevention	5,500	5,500	0	0	0	0	0	0							
Office Supplies	830	2,000	1,170	285	0	466	243	176							
Other Travel	0	0	0	0	0	0	0	0							
Total Administrative	14,014	19,200	5,186	1,990	693	964	872	667	0	0	0	0	0	0	0
Travel Expense															
Conventions	1,000	1,000	0	0	0	0	0	0							
Fire Travel	2,000	2,000	0	0	0	0	0	0							
Other Travel	300	400	100	0	25	25	25	25							
Public Drills, Parades etc	(212)	500	712	0	0	706	6	0							
Commissioner Meetings	117	400	283	0	0	283	0	0							
Inspection Dinners	2,500	2,500	0	0	0	0	0	0							
Uniforms	300	300	0	0	0	0	0	0							
Total Travel	6,005	7,100	1,095	0	25	1,014	31	25	0	0	0	0	0	0	0
Building & Grounds Station 1															
Electric	7,598	10,000	2,402	0	580	622	564	636							
Natural Gas	4,029	6,000	1,971	0	618	597	440	316							
Diesel fuel generator	500	500	0	0	0	0	0	0							
Extinguisher maintenance	0	0	0	0	0	0	0	0							
Maintenance	14,692	20,000	5,308	0	3,516	1,271	272	249							
Maintenance applied to Salary	(7,200)	(7,200)	0	0	0	0	0	0							
Landscape	5,824	7,000	1,176	0	0	0	643	533							
Generator Repair	1,530	2,000	470	0	470	0	0	0							
Cleaning Supplies	1,200	1,200	0	0	0	0	0	0							
Windows & Floors	200	200	0	0	0	0	0	0							
Snow Removal	3,267	5,000	1,733	0	433	867	433	0							
Water & Sewer	(15)	200	215	125	45	0	0	45							
Telephone	(420)	0	420	0	0	420	0	0							
Telephone Maintenance	500	500	0	0	0	0	0	0							
Major Building Repairs	15,000	15,000	0	0	0	0	0	0							
2019 Sewer backup	0	0	0	0	0	0	0	0							
Insurance Recovery	0	0	0	0	0	0	0	0							
Ad Valorem Tax	239	3,100	2,861	2,861	0	0	0	0							
Total Buildings and Grounds Station 1	46,944	63,500	16,556	2,986	5,662	3,777	2,352	1,779	0	0	0	0	0	0	0

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Building & Grounds Station 2															
Electric	3,595	4,500	905	178	52	222	224	229							
Propane	1,579	2,500	921	0	0	0	0	921							
Building Maintenance	8,802	10,000	1,198	0	1,049	0	149	0							
Landscape	4,565	5,000	435	0	0	0	195	240							
Generator Repair	1,000	1,000	0	0	0	0	0	0							
Windows & Floors	0	0	0	0	0	0	0	0							
Dry Hydrant	0	0	0	0	0	0	0	0							
Snow Removal	4,800	6,500	1,700	0	425	850	425	0							
Ansul Testing	284	500	216	0	123	93	0	0							
Major Building Repairs	15,000	15,000	0	0	0	0	0	0							
Telephone	500	500	0	0	0	0	0	0							
Total Buildings and Grounds Station 2	40,125	45,500	5,375	178	1,649	1,165	993	1,390	0	0	0	0	0	0	0
Community Room															
Ansul Testing	500	500	0	0	0	0	0	0							
Repair & Maintenance	1,500	2,500	1,000	1,000	0	0	0	0							
Police Repair & Maintenance	2,888	4,000	1,112	830	232	0	0	0							
Ambulance Repair & Maintenance	0	0	0	0	0	0	0	0							
Snow Removal & Landscape	2,133	3,000	867	0	217	433	217	0							
Landscaping	412	1,000	588	0	0	0	322	266							
Technology Equipment	0	0	0	0	0	0	0	0							
Roof Repairs	0	0	0	0	0	0	0	0							
Maintenance Allocation	0	0	0	0	0	0	0	0							
Total Community Room	7,433	11,000	3,567	1,830	499	433	539	266	0	0	0	0	0	0	0
Fire Equipment & Alarms															
Access Fees															
Hydrant Rentals	12,650	12,650	0	0	0	0	0	0	0	0	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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	Budget Remaining	Budget for 2020	Year to Date	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020	July 2020	August 2020	September 2020	October 2020	November 2020	December 2020
Apparatus Repair															
2008 Tahoe	0	0	0	0	0	0	0	0							
2011 Tahoe	(389)	0	389	339	0	49	0	0							
2013 Tahoe	(236)	0	236	0	25	0	52	159							
2015 Tahoe	(1,093)	0	1,093	0	0	0	0	1,093							
2017 Tahoe	(345)	0	345	0	0	269	21	55							
31-10 (2001 E 1)	(781)	0	781	279	0	502	0	0							
31-20 (1994 E 1)	(676)	0	676	0	327	349	0	0							
31-30 (1996 E 1)	(340)	0	340	0	0	320	20	0							
31-35 (2015 E 1 tanker)	(643)	0	643	0	0	643	0	0							
31-40 (2010 Ford)	0	0	0	0	0	0	0	0							
31-45 (1994 Aerial)	8,152	10,000	1,848	0	0	214	107	1,527							
31-60 (2007 Rescue)	0	0	0	0	0	0	0	0							
31-90 (2009 Palaris)	0	0	0	0	0	0	0	0							
2010 Haulmark Trailer	(89)	0	89	0	79	10	0	0							
Misc Truck Expens	(291)	0	291	15	0	222	0	54							
Major Truck Repairs	10,000	10,000	0	0	0	0	0	0							
General Truck Repair	50,000	50,000	0	0	0	0	0	0							
Total Apparatus Repair	63,270	70,000	6,730	633	431	2,578	200	2,888	0	0	0	0	0	0	0
Gasoline & Oil															
Gasoline	6,159	7,500	1,341	263	610	230	74	164							
Diesel	5,321	6,500	1,179	299	0	407	174	299							
Total Gasoline & Oil	11,480	14,000	2,520	562	610	637	248	463	0	0	0	0	0	0	0
Firematic Equipment															
Extinguisher Repair	670	1,000	330	41	122	167	0	0							
Air Supplies	2,970	3,000	30	0	30	0	0	0							
SCBA Repairs	1,947	2,000	53	53	0	0	0	0							
SCBA Annual Testing	611	3,500	2,889	0	0	0	2,889	0							
Fire Equipment Testing	(526)	1,000	1,526	0	0	545	0	981							
Repair and Maintenance	(84)	3,000	3,084	190	1,961	0	64	869							
Other Firematic Equipment	6,411	6,500	89	0	89	0	0	0							
Total Firematic Equipment	11,999	20,000	8,001	284	2,202	712	2,953	1,850	0	0	0	0	0	0	0

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	Budget Remaining	Budget for 2020	Year to Date	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020	July 2020	August 2020	September 2020	October 2020	November 2020	December 2020
Equipment															
Protective Clothing	(3,961)	0	3,961	0	0	2,335	0	1,626							
Hose and Fittings	0	0	0	0	0	0	0	0							
Small Equipment and Tools	(56)	0	56	0	0	56	0	0							
Major Equipment	0	0	0	0	0	0	0	0							
Firematic Training	(767)	0	767	0	458	309	0	0							
Medical Supplies	(1,690)	0	1,690	0	151	1,388	151	0							
Extraction Equipment	0	0	0	0	0	0	0	0							
Incentive Programs	0	0	0	0	0	0	0	0							
Insurance Recoveries	0	0	0	0	0	0	0	0							
Equipment	100,000	100,000	0	0	0	0	0	0							
Total Equipment	93,526	100,000	6,474	0	609	4,088	151	1,626	0	0	0	0	0	0	0
Fire Alarm Systems															
Telephone 331-1975 & 911	667	1,000	333	83	83	84	0	83							
Radio Lines	7,272	9,000	1,728	907	159	251	252	159							
Cell Phones	4,849	6,500	1,651	220	183	825	370	53							
Pager Digital	0	0	0	0	0	0	0	0							
Wireless Other	0	0	0	0	0	0	0	0							
Pager Repairs	1,293	1,500	207	0	0	0	0	207							
Portable Radio Repairs	187	500	313	0	0	313	0	0							
Truck Radio Repairs	500	500	0	0	0	0	0	0							
Sprinkler/alarm Repairs	(117)	500	617	0	0	0	0	617							
Alarm Monitor	1,200	1,200	0	0	0	0	0	0							
Total Alarm Systems	15,851	20,700	4,849	1,210	425	1,473	622	1,119	0	0	0	0	0	0	0
Insurance															
Liability and Property	1,546	38,000	36,454	0	36,454	0	0	0							
Accident and Health Insurance	2,668	4,800	2,132	198	1,694	240	0	0							
Self Insurance	500	500	0	0	0	0	0	0							
Total Insurance	4,714	43,300	38,586	198	38,148	240	0	0	0	0	0	0	0	0	0

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	Budget Remaining	Budget for 2020	Year to Date	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020	July 2020	August 2020	September 2020	October 2020	November 2020	December 2020
Professional Fees															
Service Award Fees	5,700	5,700	0	0	0	0	0	0							
Legal Fees	690	3,000	2,310	0	0	2,310	0	0							
Special Legal Fees	1,000	1,000	0	0	0	0	0	0							
Bonding Fees	0	0	0	0	0	0	0	0							
Firefighter Assistantence Progr.	1,300	1,300	0	0	0	0	0	0							
Audit	7,400	7,400	0	0	0	0	0	0							
Total Professional Fees	16,090	18,400	2,310	0	0	2,310	0	0	0	0	0	0	0	0	0
Total Contractual Services	344,101	445,350	101,249	9,871	50,953	19,391	8,961	12,073	0	0	0	0	0	0	0
Benefit Expenses															
Mandatory Medical Exams	15,984	20,000	4,016	1,656	0	2,360	0	0							
Fitness Program	1,855	2,000	145	0	145	0	0	0							
Commissioner Training	1,000	1,000	0	0	0	0	0	0							
Training-Firematic District	1,370	1,500	130	0	130	0	0	0							
Social Security	3,312	5,000	1,688	301	302	483	301	301							
Disability Insurance	(129)	160	289	306	(4)	(6)	(3)	(4)							
Workmens Comp Under \$500	0	0	0	0	0	0	0	0							
Workmens Compensation	33,960	80,000	46,040	46,040	0	0	0	0							
Fire Fighter Self Medical	0	0	0	0	0	0	0	0							
Cancer Insurance	(1,956)	5,000	6,956	6,956	0	0	0	0							
Life Insurance	(1,066)	9,500	10,566	0	0	10,566	0	0							
Service Awards	0	140,000	140,000	0	0	140,000	0	0							
Service Awards other	0	0	0	0	0	0	0	0							
Transfer from Prior Year Fund Balance for Service Awards	0	0	0	0	0			0							
Total Benefit Expense	54,330	264,160	209,830	55,259	573	153,403	298	297	0	0	0	0	0	0	0
Debt Expense															
Bond Principal - Police	0	55,000	55,000	0	55,000	0	0	0					0	0	0
Bond Principal - Roof	0	0	0	0	0	0	0	0					0	0	0
Interest - Police	1,350	3,938	2,588	0	2,588	0	0	0					0	0	0
Interest - Roof	0	0	0	0	0	0	0	0					0	0	0
Total Debt Expense	1,350	58,938	57,588	0	57,588	0	0	0	0	0	0	0	0	0	0

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Budget Transfers															
Repair Reserve	0	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	0
Apparatus Reserve	0	373,000	373,000	373,000	0	0	0	0	0	0	0	0	0	0	0
Total Budget Transfers	0	397,100	397,100	397,100	0	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	482,023	1,285,646	803,623	459,014	116,089	182,862	16,495	19,163	0	0	0	0	0	0	0
Excess of Revenue over Expenses	491,461	0	491,461	533,175	160,439	(168,834)	(15,156)	(18,163)	0	0	0	0	0	0	0