

Highland Fire District
Balance Sheet
May 31, 2021

	General Fund	Apparatus Reserve	Repair Reserve	Contingency Reserve	Medical Reserve	Property & Building	Police Capital	Total All Funds
Current Assets:								
Checking M&T	5,326.30	0.00	0.00	0.00	0.00	0.00	0.00	5,326.30
Checking Premier	75,012.74	0.00	0.00	0.00	0.00	0.00	0.00	75,012.74
Money Market ACH @ M&T	12,702.26	0.00	0.00	0.00	0.00	0.00	0.00	12,702.26
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	2,024,644.82	198,093.92	53,257.92	20,588.30	6,848.01	44,424.45	0.00	2,347,857.42
Cash 1st Niagara Checking	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Cash 1st Niagara Money Market	50,385.50	0.00	0.00	0.00	0.00	0.00	0.00	50,385.50
Total Cash in Bank	2,168,071.62	198,093.92	53,257.92	20,588.30	6,848.01	44,424.45	0.00	2,491,284.22
Petty Cash	50.00							50.00
Exchange Receivable	(320.64)							(320.64)
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	754,024.89	1,700,604.36	3,527.40	1,588.30	6,848.01	24,420.62	0.00	2,491,013.58
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Highland Fire District
Balance Sheet
May 31, 2021

	General Fund	Apparatus Reserve	Repair Reserve	Contingency Reserve	Medical Reserve	Property & Building	Police Capital	Total All Funds
Liabilities:								
Accounts Payable	721.68							721.68
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				0.00
Retainage Payable	0.00							0.00
Total Liabilities	2,011.34	0.00	0.00	0.00	0.00	0.00	0.00	2,011.34
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 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	3,514.27	1,583.23	6,846.32	309.67	(60,000.00)	2,837,522.40
Revenues	1,253,002.26	81.79	13.13	5.07	1.69	10.95		1,253,114.89
Sale of Equipment	0.00							0.00
Donations	0.00							0.00
BAN Payments	0.00						60,000.00	60,000.00
Expenditures	(403,041.05)							(403,041.05)
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	452,861.21	(885,512.21)	13.13	5.07	1.69	24,110.95	60,000.00	(348,520.16)
Total Net Assets	752,013.55	1,700,604.36	3,527.40	1,588.30	6,848.01	24,420.62	0.00	2,489,002.24
Total Liabilities and Net Assets	754,024.89	1,700,604.36	3,527.40	1,588.30	6,848.01	24,420.62	0.00	2,491,013.58

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							
Interest Income	(3,133)	4,000	867	150	185	187	171	174							
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	61,350	61,350	0	61,350	0	0	0							
Verizon Rental	600	6,000	6,600	0	6,600	0	0	0							
Mobile Life Rent	(7,000)	12,000	5,000	1,000	1,000	1,000	1,000	1,000							
Government Grant s	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0							
Transfer from Contingency Fund	0	0	0	0	0	0	0	0							
Total Revenue	(9,533)	1,262,535	1,253,002	1,168,335	81,135	1,187	1,171	1,174	0	0	0	0	0	0	0
Expenses															
Personal Services															
Janitor Station 1	8,703	15,100	6,397	1,158	1,304	1,737	1,041	1,157							
Janitor Station 2	1,872	3,200	1,328	241	241	362	242	242							
Janitor Community Room	375	650	275	50	50	75	50	50							
Maintenance Salary	5,850	7,200	1,350	0	1,350	0	0	0							
District Clerk	16,869	28,700	11,831	2,151	2,151	3,227	2,151	2,151							
Deferred Comp Salary	3,160	5,725	2,565	418	567	627	535	418							
District Treasurer	15,865	27,200	11,335	2,267	2,267	2,267	2,267	2,267							
Records Inventory Clerk - Grant	0	0	0	0	0	0	0	0							
Total Personal Services	52,694	87,775	35,081	6,285	7,930	8,295	6,286	6,285	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	6,964	13,000	6,036	420	108	216	4,872	420							
Fire Apparatus	(1,259,554)	0	1,259,554	1,258,594	960	0	0	0							
SCBA	0	0	0	0	0	0	0	0							
Two Way Radios	15,565	16,000	435	0	400	0	35	0							
Station 1 & 2 Improvements	0	0	0	0	0	0	0	0							
Permissive Referendums	1,258,594	0	(1,258,594)	(1,258,594)	0	0	0	0							
Reversal of Accrued Expense	0	0	0	0	0	0	0	0							
Total Equipment	22,569	30,000	7,431	420	1,468	216	4,907	420	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
Contractual Services															
Administrative Expenses															
Meeting Paid Notices	472	500	28	28	0	0	0	0							
Printing Supplies	0	0	0	0	0	0	0	0							
Office Expense	1,972	2,500	528	165	15	111	112	125							
Copier Expense	926	1,500	574	0	151	283	140	0							
Bank Charges	0	0	0	0	0	0	0	0							
Research Material	590	1,000	410	149	0	0	261	0							
Optimum Online	2,756	4,700	1,944	389	388	389	389	389							
Computer Expenses	0	0	0	0	0	0	0	0							
Association Dues	20	1,000	980	940	0	0	40	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	1,615	2,000	385	195	160	30	0	0							
Other Travel	0	0	0	0	0	0	0	0							
Total Administrative	14,351	19,200	4,849	1,866	714	813	942	514	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	158	400	242	142	50	0	0	50							
Public Drills, Parades etc	500	500	0	0	34	0	(34)	0							
Commissioner Meetings	400	400	0	0	0	0	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	6,858	7,100	242	142	84	0	(34)	50	0	0	0	0	0	0	0
Building & Grounds Station 1															
Electric	5,262	10,000	4,738	0	1,001	2,670	1,067	0							
Natural Gas	4,824	6,000	1,176	0	0	986	190	0							
Diesel fuel generator	500	500	0	0	0	0	0	0							
Extinguisher maintenance	0	0	0	0	0	0	0	0							
Maintenance	8,644	20,000	11,356	659	1,062	546	8,113	976							
Maintenance applied to Salary	(7,200)	(7,200)	0	0	0	0	0	0							
Landscape	4,106	7,000	2,894	0	0	0	1,272	1,622							
Generator Repair	2,000	2,000	0	0	0	0	0	0							
Cleaning Supplies	1,200	1,200	0	0	0	0	0	0							
Windows & Floors	(555)	200	755	0	0	0	755	0							
Snow Removal	(387)	5,000	5,387	0	867	4,520	0	0							
Water & Sewer	(40)	200	240	150	45	0	45	0							
Telephone	0	0	0	0	0	0	0	0							
Telephone Maintenance	500	500	0	0	0	0	0	0							
Major Building Repairs	10,000	10,000	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	614	3,100	2,486	2,486	0	0	0	0							
Total Buildings and Grounds Station 1	29,468	58,500	29,032	3,295	2,975	8,722	11,442	2,598	0	0	0	0	0	0	0

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Building & Grounds Station 2															
Electric	3,002	4,500	1,498	0	342	325	831	0							
Propane	1,544	2,500	956	0	616	0	340	0							
Building Maintenance	9,654	10,000	346	48	149	0	0	149							
Landscap	4,633	5,000	367	0	0	0	100	267							
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	750	6,500	5,750	0	850	4,900	0	0							
Ansul Testing	500	500	0	0	0	0	0	0							
Major Building Repairs	10,000	10,000	0	0	0	0	0	0							
Telephone	500	500	0	0	0	0	0	0							
Total Buildings and Grounds Station 2	31,583	40,500	8,917	48	1,957	5,225	1,271	416	0	0	0	0	0	0	0
Community Room															
Ansul Testing	500	500	0	0	0	0	0	0							
Repair & Maintenance	2,453	2,500	47	0	47	0	0	0							
Police Repair & Maintenance	1,897	4,000	2,103	0	0	2,103	0	0							
Ambulance Repair & Maintenance	0	0	0	0	0	0	0	0							
Snow Removal & Landscape	307	3,000	2,693	0	433	2,260	0	0							
Landscaping	(447)	1,000	1,447	0	0	0	636	811							
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	4,710	11,000	6,290	0	480	4,363	636	811	0	0	0	0	0	0	0
Fire Equipment & Alarms															
Access Fees															
Hydrant Rentals	12,650	12,650	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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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
Apparatus Repair															
2011 Tahoe	0	0	0	0	0	0	0	0							
2013 Tahoe	(93)	0	93	25	0	0	68	0							
2015 Tahoe	(522)	0	522	428	94	0	0	0							
2017 Tahoe	(224)	0	224	0	0	224	0	0							
2019 Tahoe	(99)	0	99	0	99	0	0	0							
31-10 (2001 E 1)	(3,940)	0	3,940	1,224	0	2,716	0	0							
31-20 (1994 E 1)	0	0	0	0	0	0	0	0							
31-30 (1996 E 1)	(344)	0	344	44	0	280	0	20							
31-35 (2015 E 1 tanker)	(3,874)	0	3,874	958	1,462	1	1,103	350							
31-40 (2010 Ford)	(1,484)	0	1,484	0	1,317	0	89	78							
31-45 (1994 Aerial)	0	0	0	0	0	0	0	0							
31-46 (Loaner Ladder)	0	0	0	0	0	0	0	0							
31-45 2020 E-1 Ladder NEW	8,913	10,000	1,087	416	0	0	671	0							
31-50 (1987 Tanker)	0	0	0	0	0	0	0	0							
31-60 (2007 Rescue)	(98)	0	98	0	0	0	98	0							
31-90 (2009 Palaris)	0	0	0	0	0	0	0	0							
2010 Haulmark Trailer	(10)	0	10	0	0	0	10	0							
Misc Truck Expens	(58)	0	58	42	0	0	16	0							
Major Truck Repairs	3,700	3,700	0	0	0	0	0	0							
General Truck Repair	49,913	50,000	87	0	0	87	0	0							
Total Apparatus Repair	51,780	63,700	11,920	3,137	2,972	3,308	2,055	448	0	0	0	0	0	0	0
Gasoline & Oil															
Gasoline	5,119	7,500	2,381	383	387	345	1,226	40							
Diesel	4,615	6,500	1,885	263	386	0	976	260							
Total Gasoline & Oil	9,734	14,000	4,266	646	773	345	2,202	300	0	0	0	0	0	0	0
Firematic Equipment															
Extinguisher Repair	261	1,000	739	0	0	659	0	80							
Air Supplies	3,000	3,000	0	0	0	0	0	0							
SCBA Repairs	1,536	2,000	464	464	0	0	0	0							
SCBA Annual Testing	(228)	3,500	3,728	300	0	3,082	346	0							
Fire Equipment Testing	(89)	1,000	1,089	0	0	6	1,083	0							
Repair and Maintenance	2,994	3,000	6	0	0	0	6	0							
Other Firematic Equipment	6,475	6,500	25	0	0	25	0	0							
Total Firematic Equipment	13,949	20,000	6,051	764	0	3,772	1,435	80	0	0	0	0	0	0	0

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

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Equipment															
Protective Clothing	(2,978)	0	2,978	166	2,190	43	497	82							
Hose and Fittings	(680)	0	680	0	680	0	0	0							
Small Equipment and Tools	(5,443)	0	5,443	0	5,017	357	69	0							
Major Equipment	(1,294)	0	1,294	0	0	1,294	0	0							
Firematic Training	0	0	0	0	0	0	0	0							
Medical Supplies	(1,691)	0	1,691	1,293	238	0	160	0							
Extraction Equipment	0	0	0	0	0	0	0	0							
Incentive Programs	(1,479)	0	1,479	0	0	1,479	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	86,435	100,000	13,565	1,459	8,125	3,173	726	82	0	0	0	0	0	0	0
Fire Alarm Systems															
Telephone 331-1975 & 911	651	1,000	349	87	87	0	88	87							
Radio Lines	7,837	9,000	1,163	251	251	159	343	159							
Cell Phones	4,234	6,500	2,266	195	473	748	800	50							
Pager Digital	0	0	0	0	0	0	0	0							
Wireless Other	0	0	0	0	0	0	0	0							
Pager Repairs	1,316	1,500	184	0	184	0	0	0							
Portable Radio Repairs	445	500	55	0	0	55	0	0							
Truck Radio Repairs	500	500	0	0	0	0	0	0							
Sprinkler/Alarm Repairs	500	500	0	0	0	0	0	0							
Alarm Monitor	636	1,200	564	564	0	0	0	0							
Total Alarm Systems	16,119	20,700	4,581	1,097	995	962	1,231	296	0	0	0	0	0	0	0
Insurance															
Liability and Property	859	40,000	39,141	458	38,939	0	0	(256)							
Accident and Health Insurance	2,869	4,800	1,931	0	1,931	0	0	0							
Self Insurance	500	500	0	0	0	0	0	0							
Total Insurance	4,228	45,300	41,072	458	40,870	0	0	(256)	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	1,566	5,700	4,134	0	0	0		4,134							
Legal Fees	3,000	3,000	0	0	0	0		0							
Special Legal Fees	1,000	1,000	0	0	0	0		0							
Bonding Fees	0	0	0	0	0	0		0							
Firefighter Assistantance Progr	1,300	1,300	0	0	0	0		0							
Audit	9,000	9,000	0	0	0	0		0							
Total Professional Fees	15,866	20,000	4,134	0	0	0	0	4,134	0	0	0	0	0	0	0
Total Contractual Services	297,731	432,650	134,919	12,912	59,945	30,683	21,906	9,473	0	0	0	0	0	0	0
Benefit Expenses															
Mandatory Medical Exams	18,900	20,000	1,100	0	1,100	0	0	0							
Fitness Program	1,949	2,000	51	0	0	0	0	51							
Commissioner Training	953	1,000	47	0	0	0	0	47							
Training-Firematic District	1,466	1,500	34	0	0	0	34	0							
Social Security	3,182	5,000	1,818	307	437	459	308	307							
Disability Insurance	(82)	160	242	259	(4)	(5)	(4)	(4)							
Workmens Comp Under \$500	0	0	0	0	0	0	0	0							
Workmens Compensation	18,308	65,000	46,692	46,692	0	0	0	0							
Fire Fighter Self Medical	0	0	0	0	0	0	0	0							
Cancer Insurance	1,232	8,000	6,768	6,768	0	0	0	0							
Life Insurance	3,494	11,000	7,506	0	7,506	0	0	0							
Service Awards	40,000	140,000	100,000	0	0	100,000	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	0	0							
Total Benefit Expense	89,402	253,660	164,258	54,026	9,039	100,454	338	401	0	0	0	0	0	0	0
Debt Expense															
Bond Principal - Police	0	60,000	60,000	0	60,000	0	0	0							
Bond Principal - Roof	0	0	0	0	0	0	0	0							
Interest - Police	0	1,350	1,350	0	1,350	0	0	0							
Interest - Roof	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

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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
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	462,396	1,262,535	800,139	73,643	536,832	139,648	33,437	16,579	0	0	0	0	0	0	0
Excess of Revenue over Expenses	452,863	0	452,863	1,094,692	(455,697)	(138,461)	(32,266)	(15,405)	0	0	0	0	0	0	0