

Highland Fire District

Balance Sheet

June 30, 2021

	General Fund	Apparatus Reserve	Repair Reserve	Contingency Reserve	Medical Reserve	Property & Building	Police Capital	Total All Funds
Current Assets:								
Checking M&T	5,085.42	0.00	0.00	0.00	0.00	0.00	0.00	5,085.42
Checking Premier	69,676.60	0.00	0.00	0.00	0.00	0.00	0.00	69,676.60
Money Market ACH @ M&T	12,702.47	0.00	0.00	0.00	0.00	0.00	0.00	12,702.47
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	1,994,730.46	198,101.23	53,268.75	20,592.49	6,849.16	44,433.49	0.00	2,317,975.58
Cash 1st Niagara Checking	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Cash 1st Niagara Money Market	50,385.93	0.00	0.00	0.00	0.00	0.00	0.00	50,385.93
Total Cash in Bank	2,132,580.88	198,101.23	53,268.75	20,592.49	6,849.16	44,433.49	0.00	2,455,826.00
Petty Cash	50.00							50.00
Exchange Receivable	(32.49)							(32.49)
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	718,822.30	1,700,611.67	3,538.23	1,592.49	6,849.16	24,429.66	0.00	2,455,843.51

Highland Fire District
 Balance Sheet
 June 30, 2021

	General Fund	Apparatus Reserve	Repair Reserve	Contingency Reserve	Medical Reserve	Property & Building	Police Capital	Total All Funds
Liabilities:								
Accounts Payable	28,240.27							28,240.27
Accrued Expenses	0.00							0.00
Payroll Taxes Payable	1,503.78							1,503.78
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	29,744.05	0.00	0.00	0.00	0.00	0.00	0.00	29,744.05
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	1,254,090.09	89.10	23.96	9.26	2.84	19.99		1,254,235.24
Sale of Equipment	0.00							0.00
Donations	0.00							0.00
BAN Payments	0.00						60,000.00	60,000.00
Expenditures	(467,064.18)							(467,064.18)
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	389,925.91	(885,504.90)	23.96	9.26	2.84	24,119.99	60,000.00	(411,422.94)
Total Net Assets	689,078.25	1,700,611.67	3,538.23	1,592.49	6,849.16	24,429.66	0.00	2,426,099.46
Total Liabilities and								
Net Assets	718,822.30	1,700,611.67	3,538.23	1,592.49	6,849.16	24,429.66	0.00	2,455,843.51

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						
Interest Income	(3,058)	4,000	942	150	185	187	171	174	75						
Sale of Surplus Equipment	0	0	0	0	0	0	0	0	0						
Insurance Claims	0	0	0	0	0	0	0	0	0						
Insurance Recovery applied to Stration 1 Building Expense	0	0	0	0	0	0	0	0	0						
FEMA Grants	0	0	0	0	0	0	0	0	0						
Town of Lloyd - Police	0	12,000	12,000	0	12,000	0	0	0	0						
Town of Lloyd - Bond	0	61,350	61,350	0	61,350	0	0	0	0						
Verizon Rental	600	6,000	6,600	0	6,600	0	0	0	0						
Mobile Life Rent	(6,000)	12,000	6,000	1,000	1,000	1,000	1,000	1,000	1,000						
Government Grants	0	0	0	0	0	0	0	0	0						
Other Miscellaneous	8	0	8	0	0	0	0	0	8						
FOILs	5	0	5	0	0	0	0	0	5						
Refund of Prior Year Expenses	0	0	0	0	0	0	0	0	0						
Transfer from Contingency Fund	0	0	0	0	0	0	0	0	0						
Total Revenue	(8,445)	1,262,535	1,254,090	1,168,335	81,135	1,187	1,171	1,174	1,088	0	0	0	0	0	0
Expenses															
Personal Services															
Janitor Station 1	7,545	15,100	7,555	1,158	1,304	1,737	1,041	1,157	1,158						
Janitor Station 2	1,631	3,200	1,569	241	241	362	242	242	241						
Janitor Community Room	325	650	325	50	50	75	50	50	50						
Maintenance Salary	5,160	7,200	2,040	0	1,350	0	0	0	690						
District Clerk	14,718	28,700	13,982	2,151	2,151	3,227	2,151	2,151	2,151						
Defered Comp Salary	2,673	5,725	3,052	418	567	627	535	418	487						
District Treasurer	13,598	27,200	13,602	2,267	2,267	2,267	2,267	2,267	2,267						
Records Inventory Clerk - Grant	0	0	0	0	0	0	0	0	0						
Total Personal Services	45,650	87,775	42,125	6,285	7,930	8,295	6,286	6,285	7,044	0	0	0	0	0	0
Equipment															
Furniture	500	500	0	0	0	0	0	0	0						
Office Equipment	500	500	0	0	0	0	0	0	0						
Technology	6,544	13,000	6,456	420	108	216	4,872	420	420						
Fire Apparatus	(1,259,554)	0	1,259,554	1,258,594	960	0	0	0	0						
SCBA	0	0	0	0	0	0	0	0	0						
Two Way Radios	15,565	16,000	435	0	400	0	35	0	0						
Station 1 & 2 Improvements	0	0	0	0	0	0	0	0	0						
Permissive Referendums	1,258,594	0	(1,258,594)	(1,258,594)	0	0	0	0	0						
Reversal of Accrued Expense	0	0	0	0	0	0	0	0	0						
Total Equipment	22,149	30,000	7,851	420	1,468	216	4,907	420	420	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	409	500	91	28	0	0	0	0	63						
Printing Supplies	0	0	0	0	0	0	0	0	0						
Office Expense	1,730	2,500	770	165	15	111	112	125	242						
Copier Expense	588	1,500	912	0	151	283	140	0	338						
Bank Charges	0	0	0	0	0	0	0	0	0						
Research Material	590	1,000	410	149	0	0	261	0	0						
Optimum Online	2,366	4,700	2,334	389	388	389	389	389	390						
Computer Expenses	0	0	0	0	0	0	0	0	0						
Association Dues	20	1,000	980	940	0	0	40	0	0						
Election Expense	500	500	0	0	0	0	0	0	0						
Fire Prevention	5,500	5,500	0	0	0	0	0	0	0						
Office Supplies	1,495	2,000	505	195	160	30	0	0	120						
Other Travel	0	0	0	0	0	0	0	0	0						
Total Administrative	13,198	19,200	6,002	1,866	714	813	942	514	1,153	0	0	0	0	0	0
Travel Expense															
Conventions	1,000	1,000	0	0	0	0	0	0	0						
Fire Travel	2,000	2,000	0	0	0	0	0	0	0						
Other Travel	133	400	267	142	50	0	0	50	25						
Public Drills, Parades etc	500	500	0	0	34	0	(34)	0	0						
Commissioner Meetings	400	400	0	0	0	0	0	0	0						
Inspection Dinners	2,500	2,500	0	0	0	0	0	0	0						
Uniforms	300	300	0	0	0	0	0	0	0						
Total Travel	6,833	7,100	267	142	84	0	(34)	50	25	0	0	0	0	0	0
Building & Grounds Station 1															
Electric	3,884	10,000	6,116	0	1,001	2,670	1,067	0	1,378						
Natural Gas	4,443	6,000	1,557	0	0	986	190	0	381						
Diesel fuel generator	500	500	0	0	0	0	0	0	0						
Extinguisher maintenance	0	0	0	0	0	0	0	0	0						
Maintenance	7,932	20,000	12,068	659	1,062	546	8,113	976	712						
Maintenance applied to Salary	(7,200)	(7,200)	0	0	0	0	0	0	0						
Landscape	3,695	7,000	3,305	0	0	0	1,272	1,622	411						
Generator Repair	2,000	2,000	0	0	0	0	0	0	0						
Cleaning Supplies	1,200	1,200	0	0	0	0	0	0	0						
Windows & Floors	(555)	200	755	0	0	0	755	0	0						
Snow Removal	(387)	5,000	5,387	0	867	4,520	0	0	0						
Water & Sewer	(40)	200	240	150	45	0	45	0	0						
Telephone	0	0	0	0	0	0	0	0	0						
Telephone Maintenance	500	500	0	0	0	0	0	0	0						
Major Building Repairs	10,000	10,000	0	0	0	0	0	0	0						
2019 Sewer backup	0	0	0	0	0	0	0	0	0						
Insurance Recovery	0	0	0	0	0	0	0	0	0						
Ad Valorem Tax	614	3,100	2,486	2,486	0	0	0	0	0						
Total Buildings and Grounds Station 1	26,586	58,500	31,914	3,295	2,975	8,722	11,442	2,598	2,882	0	0	0	0	0	0

date printed: 7/10/2021

time printed: 4:30 PM

W/S: 06 - 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
Building & Grounds Station 2															
Electric	2,845	4,500	1,655	0	342	325	831	0	157						
Propane	1,544	2,500	956	0	616	0	340	0	0						
Building Maintenance	9,391	10,000	609	48	149	0	0	149	263						
Landscap	3,288	5,000	1,712	0	0	0	100	267	1,345						
Generator Repair	1,000	1,000	0	0	0	0	0	0	0						
Windows & Floors	0	0	0	0	0	0	0	0	0						
Dry Hydrant	0	0	0	0	0	0	0	0	0						
Snow Removal	750	6,500	5,750	0	850	4,900	0	0	0						
Ansul Testing	500	500	0	0	0	0	0	0	0						
Major Building Repairs	10,000	10,000	0	0	0	0	0	0	0						
Telephone	500	500	0	0	0	0	0	0	0						
Total Buildings and Grounds Station 2	29,818	40,500	10,682	48	1,957	5,225	1,271	416	1,765	0	0	0	0	0	0
Community Room															
Ansul Testing	500	500	0	0	0	0	0	0	0						
Repair & Maintenance	(17,512)	2,500	20,012	0	47	0	0	0	19,965						
Police Repair & Maintenance	1,257	4,000	2,743	0	0	2,103	0	0	640						
Ambulance Repair & Maintenance	(15)	0	15	0	0	0	0	0	15						
Snow Removal & Landscape	307	3,000	2,693	0	433	2,260	0	0	0						
Landscaping	(653)	1,000	1,653	0	0	0	636	811	206						
Technology Equipment	0	0	0	0	0	0	0	0	0						
Roof Repairs	0	0	0	0	0	0	0	0	0						
Maintenance Allocation	0	0	0	0	0	0	0	0	0						
Total Community Room	(16,116)	11,000	27,116	0	480	4,363	636	811	20,826	0	0	0	0	0	0
Fire Equipment & Alarms															
Access Fees															
Hydrant Rentals	12,650	12,650	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

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	0	0						
2013 Tahoe	(93)	0	93	25	0	0	68	0	0						
2015 Tahoe	(522)	0	522	428	94	0	0	0	0						
2017 Tahoe	(224)	0	224	0	0	224	0	0	0						
2019 Tahoe	(99)	0	99	0	99	0	0	0	0						
31-10 (2001 E 1)	(5,580)	0	5,580	1,224	0	2,716	0	0	1,640						
31-20 (1994 E 1)	0	0	0	0	0	0	0	0	0						
31-30 (1996 E 1)	(344)	0	344	44	0	280	0	20	0						
31-35 (2015 E 1 tanker)	(4,893)	0	4,893	958	1,462	1	1,103	350	1,019						
31-40 (2010 Ford)	(1,484)	0	1,484	0	1,317	0	89	78	0						
31-45 (1994 Aerial)	0	0	0	0	0	0	0	0	0						
31-46 (Loaner Ladder)	0	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	0						
31-50 (1987 Tanker)	0	0	0	0	0	0	0	0	0						
31-60 (2007 Rescue)	(98)	0	98	0	0	0	98	0	0						
31-90 (2009 Palaris)	0	0	0	0	0	0	0	0	0						
2010 Haulmark Trailer	(10)	0	10	0	0	0	10	0	0						
Misc Truck Expens	(429)	0	429	42	0	0	16	0	371						
Major Truck Repairs	3,700	3,700	0	0	0	0	0	0	0						
General Truck Repair	49,913	50,000	87	0	0	87	0	0	0						
Total Apparatus Repair	48,750	63,700	14,950	3,137	2,972	3,308	2,055	448	3,030	0	0	0	0	0	0
Gasoline & Oil															
Gasoline	4,149	7,500	3,351	383	387	345	1,226	40	970						
Diesel	4,026	6,500	2,474	263	386	0	976	260	589						
Total Gasoline & Oil	8,175	14,000	5,825	646	773	345	2,202	300	1,559	0	0	0	0	0	0
Firematic Equipment															
Extinguisher Repair	261	1,000	739	0	0	659	0	80	0						
Air Supplies	3,000	3,000	0	0	0	0	0	0	0						
SCBA Repairs	1,472	2,000	528	464	0	0	0	0	64						
SCBA Annual Testing	(228)	3,500	3,728	300	0	3,082	346	0	0						
Fire Equipment Testing	(89)	1,000	1,089	0	0	6	1,083	0	0						
Repair and Maintenance	(1,202)	3,000	4,202	0	0	0	6	0	4,196						
Other Firematic Equipment	2,249	6,500	4,251	0	0	25	0	0	4,226						
Total Firematic Equipment	5,463	20,000	14,537	764	0	3,772	1,435	80	8,486	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	(3,827)	0	3,827	166	2,190	43	497	82	849						
Hose and Fittings	(1,994)	0	1,994	0	680	0	0	0	1,314						
Small Equipment and Tools	(5,619)	0	5,619	0	5,017	357	69	0	176						
Major Equipment	(1,294)	0	1,294	0	0	1,294	0	0	0						
Firematic Training	0	0	0	0	0	0	0	0	0						
Medical Supplies	(2,005)	0	2,005	1,293	238	0	160	0	314						
Extraction Equipment	0	0	0	0	0	0	0	0	0						
Incentive Programs	(1,479)	0	1,479	0	0	1,479	0	0	0						
Insurance Recoveries	0	0	0	0	0	0	0	0	0						
Equipment	100,000	100,000	0	0	0	0	0	0	0						
Total Equipment	83,782	100,000	16,218	1,459	8,125	3,173	726	82	2,653	0	0	0	0	0	0
Fire Alarm Systems															
Telephone 331-1975 & 911	564	1,000	436	87	87	0	88	87	87						
Radio Lines	7,493	9,000	1,507	251	251	159	343	159	344						
Cell Phones	3,521	6,500	2,979	195	473	748	800	50	713						
Pager Digital	0	0	0	0	0	0	0	0	0						
Wireless Other	0	0	0	0	0	0	0	0	0						
Pager Repairs	1,316	1,500	184	0	184	0	0	0	0						
Portable Radio Repairs	445	500	55	0	0	55	0	0	0						
Truck Radio Repairs	100	500	400	0	0	0	0	0	400						
Sprinkler/alarm Repairs	(141)	500	641	0	0	0	0	0	641						
Alarm Monitor	636	1,200	564	564	0	0	0	0	0						
Total Alarm Systems	13,934	20,700	6,766	1,097	995	962	1,231	296	2,185	0	0	0	0	0	0
Insurance															
Liability and Property	859	40,000	39,141	458	38,939	0	0	(256)	0						
Accident and Health Insurance	2,869	4,800	1,931	0	1,931	0	0	0	0						
Self Insurance	500	500	0	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

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	1,566	5,700	4,134	0	0	0		4,134	0						
Legal Fees	3,000	3,000	0	0	0	0		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 Assitantence Progr	1,300	1,300	0	0	0	0		0	0						
Audit	9,000	9,000	0	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	253,167	432,650	179,483	12,912	59,945	30,683	21,906	9,473	44,564	0	0	0	0	0	0
Benefit Expenses															
Mandatory Medical Exams	7,345	20,000	12,655	0	1,100	0	0	0	11,555						
Fitness Program	1,949	2,000	51	0	0	0	0	51	0						
Commissioner Training	953	1,000	47	0	0	0	0	47	0						
Training-Firematic District	1,386	1,500	114	0	0	0	34	0	80						
Social Security	2,816	5,000	2,184	307	437	459	308	307	366						
Disability Insurance	(78)	160	238	259	(4)	(5)	(4)	(4)	(4)						
Workmens Comp Under \$500	0	0	0	0	0	0	0	0	0						
Workmens Compensation	18,308	65,000	46,692	46,692	0	0	0	0	0						
Fire Fighter Self Medical	0	0	0	0	0	0	0	0	0						
Cancer Insurance	1,232	8,000	6,768	6,768	0	0	0	0	0						
Life Insurance	3,494	11,000	7,506	0	7,506	0	0	0	0						
Service Awards	40,000	140,000	100,000	0	0	100,000	0	0	0						
Service Awards other	0	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	0						
Total Benefit Expense	77,405	253,660	176,255	54,026	9,039	100,454	338	401	11,997	0	0	0	0	0	0
Debt Expense															
Bond Principal - Police	0	60,000	60,000	0	60,000	0	0	0	0						
Bond Principal - Roof	0	0	0	0	0	0	0	0	0						
Interest - Police	0	1,350	1,350	0	1,350	0	0	0	0						
Interest - Roof	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
Property and Building	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
Total Operating Expenses	398,371	1,262,535	864,164	73,643	536,832	139,648	33,437	16,579	64,025	0	0	0	0	0	0
Excess of Revenue over Expenses	389,926	0	389,926	1,094,692	(455,697)	(138,461)	(32,266)	(15,405)	(62,937)	0	0	0	0	0	0