

Highland Fire District
 Balance Sheet
 July 31, 2022

	General Fund	Apparatus Reserve	Repair Reserve	Contingency Reserve	Medical Reserve	Property & Building	Police Capital	Total All Funds
Current Assets:								
Checking M&T	4,641.48	0.00	0.00	0.00	0.00	0.00	0.00	4,641.48
Checking Premier	73,639.58	0.00	0.00	0.00	0.00	0.00	0.00	73,639.58
Money Market ACH @ M&T	703.20	0.00	0.00	0.00	0.00	0.00	0.00	703.20
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	990,342.73	219,146.31	53,280.31	20,596.96	6,850.89	44,443.13	0.00	1,334,660.33
Cash Key Bank Money Market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Cash in Bank	1,069,326.99	219,146.31	53,280.31	20,596.96	6,850.89	44,443.13	0.00	1,413,644.59
Petty Cash	50.00							50.00
Exchange Receivable	681.46							681.46
Prepaid Expenses	0.00							0.00
Due to/from Apparatus Reserve	(371,634.44)	371,634.44						0.00
Due to/from Building & Apparatus	0.00	290,000.00				(290,000.00)		0.00
Due to/from Building Reserve	(242,096.17)					242,096.17		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	402,058.36	880,780.75	3,549.79	1,596.96	6,850.89	119,539.30	0.00	1,414,376.05

Highland Fire District
 Balance Sheet
 July 31, 2022

	General Fund	Apparatus Reserve	Repair Reserve	Contingency Reserve	Medical Reserve	Property & Building	Police Capital	Total All Funds
Liabilities:								
Accounts Payable	3,588.43							3,588.43
Accrued Expenses	0.00							0.00
Payroll Taxes Payable	1,227.99							1,227.99
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	4,816.42	0.00	0.00	0.00	0.00	0.00	0.00	4,816.42
Net Assets Beginning of Year	84,052.55	1,800,631.50	3,543.60	1,594.56	6,850.09	95,434.14	0.00	1,992,106.44
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				0.00		0.00
Net Assets Available	84,052.55	1,800,631.50	3,543.60	1,594.56	6,850.09	95,434.14	0.00	1,992,106.44
Revenues	1,261,844.53	25.25	6.19	2.40	0.80	5.16		1,261,884.33
Sale of Equipment	0.00	21,000.00						21,000.00
Donations	0.00							0.00
BAN Payments	0.00							0.00
Expenditures	(551,555.14)							(551,555.14)
Budget Allocations	(397,100.00)	373,000.00				24,100.00		0.00
Permissive Referendums	0.00	(1,313,876.00)						(1,313,876.00)
Fund Balance Allocated	0.00	0.00						0.00
Net Income	313,189.39	(919,850.75)	6.19	2.40	0.80	24,105.16	0.00	(582,546.81)
Total Net Assets	397,241.94	880,780.75	3,549.79	1,596.96	6,850.89	119,539.30	0.00	1,409,559.63
Total Liabilities and Net Assets	402,058.36	880,780.75	3,549.79	1,596.96	6,850.89	119,539.30	0.00	1,414,376.05

Highland Fire District
 Revenues and Expense Statement
 For the Year Ending December 31, 2022

	Budget Remaining	Budget for 2022	Year to Date	January 2022	February 2022	March 2022	April 2022	May 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022
Revenues															
Real Property Tax	0	1,188,535	1,188,535	1,188,535	0	0	0	0	0	0	0	0	0	0	0
Interest Income	(453)	600	147	24	21	23	22	20	18	19					
Sale of Surplus Equipment	0	0	0	0	0	0	0	0	0	0					
Insurance Claims	0	0	0	0	0	0	0	0	0	0					
Insurance Recovery applied to Stratton I Building Expense	0	0	0	0	0	0	0	0	0	0					
FEMA Grants	0	0	0	0	0	0	0	0	0	0					
Town of Lloyd - Police	0	60,000	60,000	0	60,000	0	0	0	0	0					
Town of Lloyd - Bond	0	0	0	0	0	0	0	0	0	0					
Verizon Rental	600	6,000	6,600	0	6,000	600	0	0	0	0					
Mobile Life Rent	(5,000)	12,000	7,000	1,000	1,000	1,000	0	2,000	1,000	1,000					
Government Grant s	0	0	0	0	0	0	0	0	0	0					
Other Miscellaneous	0	0	0	0	0	0	0	0	0	0					
FOILs	0	0	0	0	0	0	0	0	0	0					
Refund of Prior Year Expenses	(437)	0	(437)	0	0	0	(437)	0	0	0					
Transfer from Contingency Fund	0	0	0	0	0	0	0	0	0	0					
Total Revenue	(5,290)	1,267,135	1,261,845	1,189,559	67,021	1,623	(415)	2,020	1,018	1,019	0	0	0	0	0
Expenses															
Personal Services															
Janitor Station 1	6,381	15,400	9,019	1,203	1,203	1,803	1,203	1,202	1,203	1,202					
Janitor Station 2	1,453	3,300	1,847	246	246	370	246	246	246	247					
Janitor Community Room	292	675	383	51	51	76	51	52	51	51					
Maintenance Salary	7,220	7,400	180	180	0	0	0	0	0	0					
District Clerk	12,844	29,300	16,456	2,194	2,194	3,292	2,194	2,194	2,194	2,194					
Deferred Comp Salary	5,219	8,450	3,231	446	429	642	429	428	428	429					
Assistant to Chief	26,000	26,000	0	0	0	0	0	0	0	0					
District Treasurer	11,588	27,800	16,212	2,316	2,316	2,316	2,316	2,316	2,316	2,316					
Records Inventory Clerk - Grant	0	0	0	0	0	0	0	0	0	0					
Total Personal Services	70,997	118,325	47,328	6,636	6,439	8,499	6,439	6,438	6,438	6,439	0	0	0	0	0
Equipment															
Furniture	500	500	0	0	0	0	0	0	0	0					
Office Equipment	500	500	0	0	0	0	0	0	0	0					
Technology	7,057	13,000	5,943	420	928	420	980	945	528	1,722					
Compressor	0	0	0	0	0	0	0	0	0	0					
Fire Apparatus	(1,345,006)	0	1,345,006	1,314,126	821	17,579	14,366	(1,886)	0	0					
SCBA	16,000	16,000	0	0	0	0	0	0	0	0					
Two Way Radios	(2,170)	0	2,170	0	0	0	0	0	0	0					
Station 1 & 2 Improvements	75,000	75,000	0	0	0	0	0	0	0	0					
Permissive Referendums	1,313,676	0	(1,313,676)	(1,313,676)	0	0	0	0	0	0					
Prior Year Net Assets	0	0	0	0	0	0	0	0	0	0					
Reversal of Accrued Expense	0	0	0	0	0	0	0	0	0	0					
Total Equipment	65,757	105,000	39,243	2,840	1,749	17,999	15,346	(941)	528	1,722	0	0	0	0	0

Highland Fire District
 Revenues and Expense Statement
 For the Year Ending December 31, 2022

Building & Grounds Station 2	Budget Remaining	Budget for 2022	Year to Date	January 2022	February 2022	March 2022	April 2022	May 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022
Electric	2,754	4,500	1,746	0	398	453	238	309	133	215					
Propane	1,045	2,500	1,455	754	0	0	0	701	0	0					
Building Maintenance	5,663	10,000	4,337	1,088	624	264	489	307	1,565	0					
Landscap	2,664	5,000	2,336	0	0	0	373	187	1,446	330					
Generator Repair	1,000	1,000	0	0	295	(295)	0	0	0	0					
Windows & Floors	0	0	0	0	0	0	0	0	0	0					
Dry Hydrant	0	0	0	0	0	0	0	0	0	0					
Snow Removal	2,575	8,500	5,925	0	3,800	1,275	850	0	0	0					
Ansul Testing	500	500	0	0	0	0	0	0	0	0					
Major Building Repairs	10,000	10,000	0	0	0	0	0	0	0	0					
Telephone	500	500	0	0	0	0	0	0	0	0					
Total Buildings and Grounds Station 2	26,701	42,500	15,799	1,842	5,117	1,697	1,950	1,504	3,144	545	0	0	0	0	0
Community Room	500	500	0	0	0	0	0	0	0	0					
Repair & Maintenance	5,000	5,000	0	0	0	0	0	0	0	0					
Police Repair & Maintenance	4,363	5,000	637	0	442	0	0	0	0	195					
Ambulance Repair & Maintenance	(1,218)	0	1,218	0	0	0	0	0	1,218	0					
Major Building Repairs	10,000	10,000	0	0	0	0	0	0	0	0					
Snow Removal & Landscape	2,155	4,500	2,345	0	1,657	255	433	0	0	0					
Landscaping	1,023	3,000	1,977	0	0	0	454	668	590	265					
Technology Equipment	0	0	0	0	0	0	0	0	0	0					
Roof Repairs	0	0	0	0	0	0	0	0	0	0					
Maintenance Allocation	0	0	0	0	0	0	0	0	0	0					
Total Community Room	21,823	28,000	6,177	0	1,657	697	887	668	1,808	460	0	0	0	0	0
Fire Equipment & Alarms															
Access Fees															
Hydrant Rentals	12,650	12,650	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

Highland Fire District
 Revenues and Expense Statement
 For the Year Ending December 31, 2022

	Budget Remaining	Budget for 2022	Year to Date	January 2022	February 2022	March 2022	April 2022	May 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022
Apparatus Repair															
2011 Tahoe	0	0	0	0	0	0	0	0	0	0					
2013 Tahoe	(4,179)	0	4,179	0	322	0	355	0	2,617	885					
2015 Tahoe	(4,064)	0	4,064	0	0	0	0	262	286	3,516					
2017 Tahoe	(803)	0	803	0	0	0	363	0	440	0					
2019 Tahoe	(344)	0	344	0	104	0	0	0	240	0					
31-10 (2001 E 1)	(1,727)	0	1,727	0	931	(225)	0	0	0	1,021					
31-12	(384)	0	384	0	0	105	279	0	607	(607)					
31-13 (2021 E-1 Typhoon)	(1,350)	0	1,350	128	0	(105)	351	0	976	0					
31-20 (1994 E 1)	(1,200)	0	1,200	1,200	225	(225)	0	0	0	0					
31-30 (1996 E 1)	0	0	0	0	418	(226)	(192)	0	0	0					
31-35 (2015 E 1 tanker)	(770)	0	770	0	0	0	0	0	0	770					
31-40 (2010 Ford)	(5,623)	0	5,623	0	0	4,681	942	0	0	0					
31-45 (1994 Aerial)	0	0	0	0	0	0	0	0	0	0					
31-46 (Loaner Ladder)	0	0	0	0	0	0	0	0	0	0					
31-45 2020 E-1 Ladder NEW	9,156	10,000	844	0	0	485	359	0	0	0					
31-50 (1987 Tanker)	0	0	0	0	0	0	0	0	0	0					
31-60 (2007 Rescue)	(2,496)	0	2,496	392	1,003	194	577	0	330	0					
31-90 (2009 Palaris)	0	0	0	0	0	0	0	0	0	0					
2010 Haulmark Trailer	0	0	0	0	0	0	0	0	0	0					
Misc Truck Expens	(2,601)	0	2,601	4	168	166	1,824	248	0	191					
Major Truck Repairs	3,700	3,700	0	0	0	0	0	0	0	0					
General Truck Repair	24,991	25,000	9	0	0	0	0	0	0	9					
Total Apparatus Repair	12,306	38,700	26,394	1,724	3,171	4,850	4,858	510	5,496	5,785	0	0	0	0	0
Gasoline & Oil															
Gasoline	1,339	8,000	6,661	0	1,683	684	934	1,272	1,266	822					
Diesel	407	6,500	6,093	567	490	131	1,091	943	608	2,263					
Total Gasoline & Oil	1,746	14,500	12,754	567	2,173	815	2,025	2,215	1,874	3,085	0	0	0	0	0
Firematic Equipment															
Extinguisher Repair	237	1,000	763	0	1,282	(317)	(202)	0	0	0					
Air Supplies	1,000	1,000	0	0	0	0	0	0	0	0					
SCBA Repairs	1,280	2,000	720	0	189	0	0	228	226	77					
SCBA Annual Testing	928	3,500	2,572	0	0	2,572	0	0	0	0					
Fire Equipment Testing	(65)	1,000	1,065	0	0	1,065	0	0	0	0					
Repair and Maintenance	553	3,000	2,447	0	194	(154)	44	983	235	1,145					
Other Firematic Equipment	3,929	6,500	2,571	0	0	0	1,620	414	65	472					
Total Firematic Equipment	7,862	18,000	10,138	0	1,665	3,166	1,462	1,625	526	1,694	0	0	0	0	0

Highland Fire District
 Revenues and Expense Statement
 For the Year Ending December 31, 2022

Equipment	Budget Remaining	Budget for 2022	Year to Date	2022													
				January	February	March	April	May	June	July	August	September	October	November	December		
Protective Clothing	(3,277)	0	3,277	161	1,620	0	0	0	0	0	0	780					
Hose and Fittings	(36,258)	0	36,258	0	0	153	683	722	34,700	0	0	0					
Small Equipment and Tools	(4,715)	0	4,715	0	0	986	2,340	0	0	0	0	615					
Major Equipment	0	0	0	0	0	0	0	0	0	0	0	0					
Firematic Training	(368)	0	368	0	0	0	70	298	0	0	0	0					
Medical Supplies	(2,524)	0	2,524	200	1,817	0	0	102	405	0	0	0					
Extraction Equipment	0	0	0	0	0	0	0	0	0	0	0	0					
Incentive Programs	0	0	0	0	0	0	0	0	0	0	0	0					
Insurance Recoveries	0	0	0	0	0	0	0	0	0	0	0	0					
Equipment	50,000	50,000	0	0	0	0	0	0	0	0	0	0					
Total Equipment	2,858	50,000	47,142	361	3,437	1,139	3,093	1,122	36,595	1,395	0	0	0	0	0	0	0
Fire Alarm Systems																	
Telephone 331-1975 & 911	578	1,000	422	72	87	87	0	0	87	89							
Radio Lines	121	3,500	3,379	1,886	159	343	410	79	159	343							
Cell Phones	5,030	6,500	1,470	130	130	357	209	349	127	168							
Pager Digital	(592)	0	592	0	547	0	45	0	0	0							
Wireless Other	0	0	0	0	0	0	0	0	0	0							
Pager Repairs	1,500	1,500	0	0	0	0	0	0	0	0							
Portable Radio Repairs	(207)	500	707	0	0	0	0	60	250	397							
Truck Radio Repairs	375	500	125	0	125	0	0	0	0	0							
Sprinkler/Alarm Repairs	(356)	500	856	0	0	0	190	0	666	0							
Alarm Monitor	1,200	1,200	0	0	0	0	0	0	0	0							
Total Alarm Systems	7,649	15,200	7,551	2,088	1,048	787	854	486	1,289	997	0	0	0	0	0	0	0
Insurance																	
Liability and Property	289	45,000	44,711		45,739	0	0	0	0	(1,028)							
Accident and Health Insurance	1,315	4,000	2,685		2,685	0	0	0	0	0							
Self Insurance	500	500	0		0	0	0	0	0	0							
Total Insurance	2,104	49,500	47,396	0	48,424	0	0	0	0	(1,028)	0	0	0	0	0	0	0

Highland Fire District
 Revenues and Expense Statement
 For the Year Ending December 31, 2022

	Budget Remaining	Budget for 2022	Year to Date	January 2022	February 2022	March 2022	April 2022	May 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022
Professional Fees															
Service Award Fees	922	8,000	7,078	3,890	0	0	279	0	0	2,909	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	7,800	0	0	0	0	0	0
Audit	1,500	9,300	7,800	0	0	0	0	0	0	0	0	0	0	0	0
Total Professional Fees	7,722	22,600	14,878	3,890	0	0	279	0	7,800	2,909	0	0	0	0	0
Total Contractual Services	130,523	388,150	257,627	25,074	74,042	20,739	25,921	15,679	77,438	18,734	0	0	0	0	0
Benefit Expenses															
Mandatory Medical Exams	7,155	20,000	12,845	1,040	0	452	0	0	7,247	4,106	0	0	0	0	0
Fitness Program	500	500	0	0	0	0	0	0	0	0	0	0	0	0	0
Commissioner Training	125	500	375	375	0	0	0	0	0	0	0	0	0	0	0
Training-Firematic District	1,450	1,500	50	50	30	30	0	20	0	0	0	0	0	0	0
Social Security	4,220	6,600	2,380	331	315	473	315	316	315	315	0	0	0	0	0
Disability Insurance	(75)	160	235	259	(4)	(5)	(4)	(4)	(3)	(4)	0	0	0	0	0
Workmens Comp Under \$500	(15)	0	15	0	0	0	0	15	0	0	0	0	0	0	0
Workmens Compensation	(1,993)	60,000	71,993	23,997	0	0	0	0	47,996	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	(84)	8,000	8,084	8,084	0	0	0	0	0	0	0	0	0	0	0
Life Insurance	(382)	11,000	11,382	0	0	11,382	0	0	0	0	0	0	0	0	0
Service Awards	50,300	150,300	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Benefit Expense	51,201	258,560	207,359	34,086	311	112,332	311	327	55,575	4,417	0	0	0	0	0
Debt Expense															
Bond Principal - Police	0	0	0	0	0	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	0	0	0	0	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	0	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, 2022

	Budget Remaining	Budget for 2022	Year to Date	January 2022	February 2022	March 2022	April 2022	May 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	
Budget Transfers																
Repair Reserve	0	0	0													
Property and Building	0	24,100	24,100													
Apparatus Reserve	0	373,000	373,000		24,100											
Total Budget Transfers	0	397,100	397,100		373,000											
Transfer of Prior Year Fund Balance																
Repair Reserve	0	0	0													
Property and Building	0	0	0													
Apparatus Reserve	0	0	0													
Total Operating Expenses	318,478	1,267,135	948,657	68,636	479,641	159,569	48,017	21,503	139,979	31,312						
Excess of Revenue over Expenses	313,188	0	313,188	1,120,923	(412,620)	(157,946)	(48,432)	(19,483)	(138,961)	(30,293)						