

Statement of Financial Position by Fund
April 30, 2024

	<u>This Year</u>	<u>Last Year</u>	<u>Change</u>	<u>Comments</u>
Assets				
General Cash				
AA.0200.000.000 Cash, 5-Star	137,276.09	119,980.55	17,295.54	
AA.0201.000.000 Cash In Time Deposits, General Fund, 5-Star	0.00	0.89	(0.89)	
AA.0201.003.000 Cash in Time Deposits, Gifts & Donations, NYClass (003)	54,837.54	61,989.31	(7,151.77)	
AA.0201.004.000 Cash in Time Deposits, General, NYCLASS (004)	1,059,409.85	795,228.72	264,181.13	
	<u>1,251,523.48</u>	<u>977,199.47</u>	<u>274,324.01</u>	
Reserves				
AA.0230.001.000 Cash Spec Reserve, Command Vehicles, 5-Star	3,896.85	73,668.30	(69,771.45)	
AA.0230.005.000 Cash Special Reserve, Communication Equip, 5-Star	42,121.74	42,110.11	11.63	
AA.0230.006.000 Cash Special Reserve, Repair, 5-Star	1.21	50,184.31	(50,183.10)	
AA.0230.007.000 Cash Special Reserve, Misc, 5-Star	0.04	12,013.78	(12,013.74)	
AA.0232.001.000 Cash Reserve, Buildings & Facilities (0001), NYClass	836,714.02	1,009,142.70	(172,428.68)	
AA.0232.002.000 Cash Reserves, Vehicle & Equip (0002), NYClass	565,184.09	820,559.34	(255,375.25)	
AA.0232.005.000 Cash Reserve, Communications Equip NYCLASS (0005)	33,901.38	30,153.84	3,747.54	
AA.0232.006.000 Cash Reserve Misc Equip, NYCLASS (0006)	190,481.34	211,076.76	(20,595.42)	
AA.0232.007.000 Cash Reserve, Command Vehicles, NYCLASS (0007)	25,035.73	0.00	25,035.73	
AA.0232.008.000 Cash Reserves, Repairs, NYCLASS (0008)	51,825.54	0.00	51,825.54	
	<u>1,749,161.94</u>	<u>2,248,909.14</u>	<u>(499,747.20)</u>	
Other Assets				
AA.0480.000.000 Prepaid Expenses	47,503.88	0.00	47,503.88	
	<u>47,503.88</u>	<u>0.00</u>	<u>47,503.88</u>	
Total Assets	3,048,189.30	3,226,108.61	(177,919.31)	
Liabilities and Net Assets				
Liabilities				
AA.0600.000.000 Accounts Payable	97,072.93	39,696.37	57,376.56	
AA.0601.000.000 Accrued Liabilities	2,858.35	0.00	2,858.35	
Total Liabilities	99,931.28	39,696.37	60,234.91	
Net Assets				
AA.0806.000.000 Not in Spendable Form	47,503.88	0.00	47,503.88	
AA.0878.000.000 Capital Reserve	1,757,417.00	1,686,454.52	70,962.48	
AA.0913.000.000 Committed Fund Balance	61,940.00	272,000.00	(210,060.00)	
AA.0917.000.000 Unassigned Fund Balance	135,940.11	44,346.47	91,593.64	
Fund Balance - Current Year	945,457.03	1,183,611.25	(238,154.22)	
Total Net Assets	2,948,258.02	3,186,412.24	(238,154.22)	
Total Liabilities and Net Assets	3,048,189.30	3,226,108.61	(177,919.31)	

Statement of Activity - MTD and YTD by Classification
 April 30, 2024

	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>YTD % of 4 months</u>	<u>Comments</u>
Revenues					33% spent	
AA.1001.000.000 Real Property Taxes	0.00	1,463,616.15	1,463,606.00	10.15	(100.00)	
AA.1081.000.000 Other Payments In Lieu of Taxes	941.00	941.00	900.00	41.00	(104.56)	
AA.2401.000.000 Interest And Earnings	0.00	22,794.59	0.00	22,794.59	0.00	
AA.2705.000.000 Gifts And Donations	75.00	75.00	0.00	75.00	0.00	
Total Revenues	1,016.00	1,487,426.74	1,464,506.00	22,920.74	(101.57)	
Expenses						
Personnel Expenses						
AA.3405.100.000 Treasurer	376.13	2,295.96	12,039.00	9,743.04	19.07	
AA.3410.100.000 Secretary	578.69	4,612.67	15,046.00	10,433.33	30.66	
AA.3415.100.000 Event Reporting/Administrative	980.76	6,943.94	46,237.00	39,293.06	15.02	Reviewing with LGSS
AA.3420.100.000 Custodial	419.76	7,961.87	17,489.00	9,527.13	45.53	Reviewing with LGSS
Total Personnel Expenses	2,355.34	21,814.44	90,811.00	68,996.56	24.02	
Contractual Expenses						
AA.1950.400.000 Taxes Assessments Municipal Properties	0.00	781.96	110,900.00	110,118.04	0.71	Includes contingency for Fund Balance
AA.3505.400.000 Office Supplies, Postage	179.00	1,194.66	0.00	(1,194.66)	0.00	
AA.3510.400.000 Travel Expense	0.00	0.00	2,000.00	2,000.00	0.00	
AA.3515.400.000 Association Dues	0.00	217.00	2,000.00	1,783.00	10.85	
AA.3525.400.000 Office Equipment Non-Capital	3,542.33	9,386.33	10,900.00	1,513.67	86.11	expected expense overspend
AA.3530.400.000 Election Expenses	0.00	93.90	500.00	406.10	18.78	
AA.3535.400.000 Software	12.00	312.90	20,000.00	19,687.10	1.56	
AA.3540.400.000 Public Drill, Parades, Inspect	60.00	60.00	9,000.00	8,940.00	0.67	
AA.3605.400.000 Accountants	0.00	3,790.41	23,000.00	19,209.59	16.48	
AA.3610.400.000 Legal	0.00	6,020.00	10,000.00	3,980.00	60.20	2023 expenses
AA.3615.400.000 Medical (Physicals)	602.00	1,674.00	15,000.00	13,326.00	11.16	
AA.3620.400.000 IT Services	9,000.00	40,620.00	108,000.00	67,380.00	37.61	actual expenses
AA.3625.400.000 A&E Consulting	0.00	0.00	25,000.00	25,000.00	0.00	
AA.3626.400.000 Marketing Consultants	0.00	14,100.00	14,000.00	(100.00)	100.71	budget spread
AA.3630.400.000 Legal Notices	0.00	394.05	1,000.00	605.95	39.41	actual expenses
AA.3635.400.000 Office & Comp Equip Maint Lease	203.29	725.68	2,500.00	1,774.32	29.03	
AA.3640.400.000 Insurance	0.00	50,662.18	45,000.00	(5,662.18)	112.58	budget spread
AA.3705.400.000 Electric	0.00	3,313.76	17,000.00	13,686.24	19.49	
AA.3710.400.000 Gas	199.17	5,641.25	20,000.00	14,358.75	28.21	
AA.3715.400.000 Water	529.14	1,506.57	4,500.00	2,993.43	33.48	

Statement of Activity - MTD and YTD by Classification

April 30, 2024

	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>YTD % of 4 months</u>	<u>Comments</u>
AA.3720.400.000 Repairs & Maintenance	2,096.43	3,084.07	30,000.00	26,915.93	10.28	
AA.3725.400.000 Maintenance Supplies	0.00	229.71	4,000.00	3,770.29	5.74	
AA.3735.400.000 Alarm/Access Systems	0.00	0.00	7,200.00	7,200.00	0.00	
AA.3740.400.000 Telephone	1,324.42	6,098.49	20,000.00	13,901.51	30.49	
AA.3745.400.000 Web Site, Internet Access, Cable	0.00	3,541.10	15,000.00	11,458.90	23.61	
AA.3750.400.000 Trash Removal	248.16	992.64	2,800.00	1,807.36	35.45	actual expenses
AA.3805.400.000 Radios & Pagers	4,207.30	4,415.42	5,000.00	584.58	88.31	budget spread
AA.3810.400.000 Hoses (Maint/Test)	0.00	0.00	6,000.00	6,000.00	0.00	
AA.3820.400.000 Firefighter Equip non-Capital	2,652.19	9,710.26	45,000.00	35,289.74	21.58	
AA.3821.400.000 Firefighter Equipment Maintenance	3,384.00	17,625.14	45,000.00	27,374.86	39.17	Turnout Gear budget spread
AA.3825.400.000 EMS Supplies	464.44	2,156.01	8,000.00	5,843.99	26.95	
AA.3830.400.000 Uniforms	0.00	376.00	6,000.00	5,624.00	6.27	
AA.3835.400.000 Fire Police	0.00	3,033.20	4,000.00	966.80	75.83	budget spread
AA.3840.400.000 Jr. Firefighters	0.00	0.00	12,100.00	12,100.00	0.00	
AA.3906.400.000 P232 (5366)	1,395.59	5,350.01	5,000.00	(350.01)	107.00	repairs needed
AA.3910.400.000 P235 (3921)	0.00	0.00	5,000.00	5,000.00	0.00	
AA.3915.400.000 P233 (1151)	0.00	458.03	5,000.00	4,541.97	9.16	
AA.3920.400.000 P234 (4651)	235.00	4,683.56	5,000.00	316.44	93.67	repairs needed
AA.3925.400.000 R238 (2146)	3,438.60	3,438.60	5,000.00	1,561.40	68.77	repairs needed
AA.3930.400.000 V2317 BFD7 (2364)	0.00	0.00	5,000.00	5,000.00	0.00	
AA.3935.400.000 SQ2327 (2161)	0.00	535.55	5,000.00	4,464.45	10.71	
AA.3940.400.000 BFD1 (7837)	85.95	1,247.93	5,000.00	3,752.07	24.96	
AA.3945.400.000 BFD2 (2281)	0.00	0.00	5,000.00	5,000.00	0.00	
AA.3950.400.000 BFD5 (8154)	64.95	64.95	10,000.00	9,935.05	0.65	
AA.3951.400.000 BFD7 (8045)	1,224.72	1,224.72	0.00	(1,224.72)	0.00	
AA.3955.400.000 DOV2337 (2586)	0.00	0.00	5,000.00	5,000.00	0.00	
AA.3960.400.000 Multivehicle	0.00	3,871.66	1,500.00	(2,371.66)	258.11	foam
AA.3965.400.000 Q230 (0744)	182.50	18,255.34	22,000.00	3,744.66	82.98	repairs needed
AA.3971.400.000 BFD6 Utility/Squad (1497)	0.00	561.20	5,000.00	4,438.80	11.22	
AA.3975.400.000 T236 (3541)	0.00	9,582.06	5,000.00	(4,582.06)	191.64	repairs needed
AA.3980.400.000 BFD3 (7425)	656.49	656.49	5,245.00	4,588.51	12.52	
AA.3981.400.000 BFD4 (7145)	211.11	297.06	5,200.00	4,902.94	5.71	
AA.3985.400.000 Fuel and Oil	2,260.68	7,978.68	20,000.00	12,021.32	39.89	actual expenses
AA.4205.400.000 Personnel Rehab Supplies/Equip	486.05	2,233.37	7,000.00	4,766.63	31.91	

Statement of Activity - MTD and YTD by Classification
April 30, 2024

	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>YTD % of 4 months</u>	<u>Comments</u>
AA.4305.400.000 Public Education	0.00	0.00	4,000.00	4,000.00	0.00	
AA.4310.400.000 Training	0.00	587.98	16,000.00	15,412.02	3.67	
Total Contractual Expenses	38,945.51	252,783.88	801,345.00	548,561.12	31.54	
Employee Benefits Expenses						
AA.9030.800.000 Social Security	180.17	1,668.82	4,000.00	2,331.18	41.72	actual expenses
AA.9040.800.000 Workers Compensation and VFBL	0.00	17,356.00	80,000.00	62,644.00	21.70	
AA.9050.800.000 Unemployment Insurance	49.45	458.05	2,000.00	1,541.95	22.90	
AA.9055.800.000 Disability Insurance	(6.44)	(53.76)	350.00	403.76	(15.36)	
AA.9089.800.000 EAP/D&D/CANCER	195.75	783.00	28,000.00	27,217.00	2.80	
Total Employee Benefits Expenses	418.93	20,212.11	114,350.00	94,137.89	17.68	
Capital Expenses						
AA.3520.200.000 Furniture and Furnishings, Cap Equip Outlay	1,922.70	1,922.70	0.00	(1,922.70)	0.00	Uline lockers
AA.3525.200.000 Office Equipment, Cap Equip Outlay	0.00	0.00	8,000.00	8,000.00	0.00	
AA.4005.200.000 Fire Apparatus, Trucks - Capital	0.00	0.00	329,235.00	329,235.00	0.00	
AA.4007.200.000 Fire Equipment, Capital, Reserve	0.00	367,152.00	12,000.00	(355,152.00)	3,059.60	budget transfer needed
AA.4008.200.000 Fire Equipment, Capital, Non-Reserve	0.00	0.00	15,000.00	15,000.00	0.00	
AA.4020.200.000 Command Vehicles - Capital	0.00	18,912.17	0.00	(18,912.17)	0.00	
AA.4025.200.000 Turnout Gear - Capital	12,648.00	34,425.97	40,000.00	5,574.03	86.06	
AA.4030.200.000 SCBA, Capital	0.00	13,782.29	18,000.00	4,217.71	76.57	budget spread
AA.4105.200.000 Station 1 - Market Street	4,000.00	32,519.11	110,000.00	77,480.89	29.56	
AA.4110.200.000 Station 2 - Lake Road	0.00	0.00	30,000.00	30,000.00	0.00	
AA.4115.200.000 Station 3 - West Ave	0.00	0.00	77,000.00	77,000.00	0.00	
AA.4120.200.000 Station 5 - Owens Road	0.00	0.00	75,000.00	75,000.00	0.00	
Total Capital Expenses	18,570.70	468,714.24	714,235.00	245,520.76	65.62	
Operating Expenses						
Plus Non Reserve Capital	41,719.78	294,810.43	1,006,506.00			
Plus Operating Expense Encumbrances	14,570.70	50,130.96				
Total Operating		21,420.34				
Capital Expenses		366,361.73	1,006,506.00	640,144.27	36%	
Plus Capital Expense Encumbrance		468,714.24				
Less Non Reserve Capital		50,130.96				
Total Capital Expense	60,290.48	418,583.28	714,235.00	295,651.72	59%	Chassis Payment
Total Expenses		763,524.67	1,720,741.00	957,216.33	44.37	

**Brockport Fire District
 Encumbrance Worksheet 2024
 Requisitions and Approvals not Posted to Expenses
 Apr-24**

Date	Vendor	Requestor	Item	Cost	Comments
1/11/2024	Firematic	Henry	Bumper P233	18,100.00	
4/2/2024	Dunns	Hammel	Mattresses	1,050.00	
3/25/2024	Dival	Henry	Kevlar Head Harness	2,270.34	
Total				21,420.34	
Encumbrances Capital					
Total				0.00	

Brockport Fire District Abstract of Audited Vouchers from 4/02/2024 to 4/15/2024

Claimant	Invoice Date	Invoice	Voucher # Description	Distribution Acct	A/P Owed	Check #	Chk Date
Board of Water Commissioners Total	4/01/2024	OMS-400016.01	Water usage - Station #5	AA.3715.400.000	94.84		
					334.33		
Cardmember Services			7,187				
3/20/2024	2024.03.20		MyFax; ID Products, Verizon; Amazon; Walmart;	AA.3505.400.000	179.00		
3/20/2024	2024.03.20		MyFax; ID Products, Verizon; Amazon; Walmart;	AA.3525.400.000	2,175.99		
3/20/2024	2024.03.20		MyFax; ID Products, Verizon; Amazon; Walmart;	AA.3535.400.000	12.00		
3/20/2024	2024.03.20		MyFax; ID Products, Verizon; Amazon; Walmart;	AA.3740.400.000	604.81		
3/20/2024	2024.03.20		MyFax; ID Products, Verizon; Amazon; Walmart;	AA.3820.400.000	882.39		
3/20/2024	2024.03.20		MyFax; ID Products, Verizon; Amazon; Walmart;	AA.3820.400.000	334.44		
3/20/2024	2024.03.20		MyFax; ID Products, Verizon; Amazon; Walmart;	AA.3980.400.000	238.49		
3/20/2024	2024.03.20		MyFax; ID Products, Verizon; Amazon; Walmart;	AA.4205.400.000	268.26		
					4,695.38		
Cardmember Services Total							
Churchville Electric, Inc.			7,194				
4/01/2024	4814		Change all photo eyes at Station #3	AA.3720.400.000	342.30		
4/01/2024	4819		Install new photo eye at Station #1	AA.3720.400.000	133.00		
					475.30		
Churchville Electric, Inc. Total							
Crystal Rock Water			7,208				
4/06/2024	21179939 040624		Water bottles	AA.4205.400.000	217.79		
					217.79		
Crystal Rock Water Total							
De Lage Landen Financial Services,			7,188				
4/01/2024	82304006		Copier leases	AA.3635.400.000	145.44		
					145.44		
De Lage Landen Financial Services, Inc. Total							
Gartland Technologies, LLC			7,212				
3/31/2024	1828		Firewalls - Invoice1828 - Communications	AA.4105.200.000	4,000.00		
3/31/2024			Firewalls and monthly support contract	AA.3620.400.000	9,000.00		
					13,000.00		
Gartland Technologies, LLC Total							
Hilton Fire Department			7,207				
4/04/2024	2024-204		CPR Cards	AA.3825.400.000	130.00		
					130.00		
Hilton Fire Department Total							
Johnson Controls Fire Protection LP			7,209				
3/20/2024	51765518		Zone 2 first floor error	AA.3805.400.000	422.80		
3/31/2024	51801018		Alarm issue turned out to be generator	AA.3805.400.000	546.12		
4/01/2024	24045828		Annual Alarm monitoring - 05/01/2022 -	AA.3805.400.000	845.38		
					1,814.30		
Johnson Controls Fire Protection LP Total							
Lowe's (Accounts Receivable CC)			7,193				
4/02/2024	2024.04.02		Supplies	AA.3720.400.000	116.88		
					116.88		
Lowe's (Accounts Receivable CC) Total							
Monroe County Water Authority			7,201				
3/26/2024	633 (2024.03)		Water usage - 12/13/2023 - 3/11/2024	AA.3715.400.000	194.81		
					194.81		
Monroe County Water Authority Total							

Brockport Fire District Abstract of Audited Vouchers from 4/02/2024 to 4/15/2024

Claimant	Invoice Date	Invoice	Voucher #	Description	Distribution Acct	A/P Owed	Check #	Chk Date
Village of Brockport DPW	4/04/2024	Fuel 2024.03	7,196	Fuel usage - March 2024	AA.3985.400.000	2,260.68		
Village of Brockport DPW Total						2,260.68		
Total for Voucher Type: Regular						33,975.91		

Total:

Payroll Vouchers Total
 2,578.52
 35,142.85
 37,721.37

I certify that the vouchers listed above were audited by the Board of Fire Commissioners of the Brockport Fire District and allowed in the amounts shown. You are hereby authorized and directed to pay each of the claimants the amount opposite his name. The treasurer is also authorized to transfer to the General Fund checking account the following amounts:

Department:

Communications Rsv (Legal Notice)
 General
 Payroll
 Total

4,000.00
 31,142.85
 2,578.52
 37,721.37

4/15/24
 Date

Debra Bax

Debra Bax, Secretary Brockport Fire District