

Brockport Fire District - Statement of Financial Position by Fund
April 30, 2023

	<u>This Year</u>	<u>Last Year</u>	<u>Change</u>
Assets			
General Cash			
AA.0200.000.000 Cash, 5-Star	120,374.91	139,787.43	(19,412.52)
AA.0201.000.000 Cash in Time Deposits, General Fund, 5-Star	0.89	579,570.82	(579,569.93)
AA.0201.001.000 Cash in Time Deposits, Gifts & Donations, 5-Star	0.00	2.63	(2.63)
AA.0201.003.000 Cash in Time Deposits, Gifts & Donations, NYClass (003)	61,750.80	69,727.42	(7,976.62)
AA.0201.004.000 Cash in Time Deposits, General, NYCLASS (004)	827,805.92	0.00	827,805.92 General fund deposit to NY Class
	1,009,932.52	789,088.30	220,844.22
Reserves			
AA.0230.001.000 Cash Spec Reserve, Command Vehicles, 5-Star	73,666.04	63,725.31	9,940.73
AA.0230.002.000 Cash Special Reserve, Vehicle & Equip, 5-Star	0.00	1.10	(1.10)
AA.0230.005.000 Cash Special Reserve, Communication Equip, 5-Star	42,109.14	91,679.22	(49,570.08)
AA.0230.006.000 Cash Special Reserve, Repair, 5-Star	50,182.77	50,144.23	38.54
AA.0230.007.000 Cash Special Reserve, Misc, 5-Star	12,013.59	50,005.81	(37,992.22) Will close out with next purchases/not set up for wire transfer
AA.0232.001.000 Cash Reserve, Buildings & Facilities (0001), NYClass	1,005,259.84	1,007,242.11	(1,982.27)
AA.0232.002.000 Cash Reserves, Vehicle & Equip (0002), NYClass	817,402.08	560,559.99	256,842.09
AA.0232.005.000 Cash Reserve, Vehicle & Equip (0002), NYClass	30,037.81	0.00	30,037.81 Deposit of tax levy to NY Class new account
AA.0232.006.000 Cash Reserve Misc Equip, NYCLASS (006)	210,264.59	0.00	210,264.59 Deposit of tax levy to NY Class new account
	2,240,935.86	1,823,357.77	417,578.09
Other Assets			
	0.00	0.00	0.00
Total Assets	3,250,868.38	2,612,446.07	638,422.31
Liabilities and Net Assets			
Liabilities			
AA.0600.000.000 Accounts Payable	33,937.34	2,951.56	30,985.78
Total Liabilities	33,937.34	2,951.56	30,985.78
Net Assets			
AA.0878.000.000 Capital Reserve	1,686,454.52	1,119,021.67	567,432.85 Offset to prepaid expenses
AA.0913.000.000 Committed Fund Balance	272,000.00	9,830.78	262,169.22 Capital Reserve amount at the end of the prior year
AA.0917.000.000 Unassigned Fund Balance	44,346.47	696,997.73	(652,651.26) Fund balance at the end of the prior year (adjustments made)
Fund Balance - Current Year	1,214,130.05	783,644.33	430,485.72 Net Revenue for the current year
Total Net Assets	3,216,931.04	2,609,494.51	607,436.53
Total Liabilities and Net Assets	3,250,868.38	2,612,446.07	638,422.31

Brockport Fire District - Statement of Activity - MTD and YTD by Classification
April 30, 2023

	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance	YTD % of Budget April =33.33%
Revenues					
AA.1001.000.000 Real Property Taxes	0.00	1,416,756.44	1,416,179.00	577.44	(100.04)
AA.1081.000.000 Other Payments In Lieu of Taxes	0.00	0.00	921.00	(921.00)	0.00
AA.2401.000.000 Interest And Earnings	0.00	18,930.34	0.00	18,930.34	0.00
AA.2410.000.000 Rental of Real Property	0.00	200.00	0.00	200.00	0.00
AA.2665.000.000 Sales of Equipment	0.00	40,970.00	0.00	40,970.00	0.00
AA.2701.000.000 Refunds of Prior Year	0.00	284.14	0.00	284.14	0.00
Total Revenues	0.00	1,477,140.92	1,417,100.00	60,040.92	(104.24)
Personnel Expenses					
AA.3405.100.000 Treasurer	287.33	2,201.24	11,686.38	9,485.14	18.84
AA.3410.100.000 Secretary	561.84	3,932.88	14,608.49	10,675.61	26.92
AA.3415.100.000 Event Reporting/Administrative	870.85	6,096.53	33,243.25	27,146.72	18.34
AA.3420.100.000 Custodial	611.28	4,516.68	16,984.70	12,468.02	26.59
Total Personnel Expenses	2,331.30	16,747.33	76,522.82	59,775.49	21.89
Contractual Expenses					
AA.1950.400.000 Taxes Assessments Municipal Properties	0.00	873.36	500.00	(373.36)	174.67 budget spread
AA.3505.400.000 Office Supplies, Postage	179.00	2,005.93	5,000.00	2,994.07	40.12 Will move funds if needed
AA.3510.400.000 Travel Expense	0.00	263.43	500.00	236.57	52.69 budget spread
AA.3515.400.000 Association Dues	145.00	1,822.00	2,000.00	178.00	91.10 budget spread
AA.3525.400.000 Office Equipment non-Capital, Contr Exp	99.98	298.97	5,000.00	4,701.03	5.98
AA.3530.400.000 Election Expenses	0.00	0.00	500.00	500.00	0.00
AA.3535.400.000 Software	12.00	7,657.67	22,000.00	14,342.33	34.81 budget spread
AA.3540.400.000 Public Drill, Parades, Inspect	0.00	0.00	9,000.00	9,000.00	0.00
AA.3605.400.000 Accountants	1,226.67	4,906.68	20,500.00	15,593.32	23.94
AA.3610.400.000 Legal	0.00	4,243.75	10,000.00	5,756.25	42.44 2022 exp paid in 2023 being corrected
AA.3615.400.000 Medical (Physicals)	5,220.00	5,492.00	15,000.00	9,508.00	36.61 budget spread
AA.3620.400.000 IT Services	8,250.00	32,250.00	99,000.00	66,750.00	32.58
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	0.00	13,000.00	13,000.00	0.00
AA.3630.400.000 Legal Notices	329.70	(3,575.16)	1,000.00	4,575.16	(357.52) Will correct when adjustment to legal is made
AA.3635.400.000 Office & Comp Equip Maint Lease	43.77	610.95	2,500.00	1,889.05	24.44
AA.3640.400.000 Insurance	(1,492.05)	59,312.95	45,000.00	(14,312.95)	131.81 correction being made to VBFL code error
AA.3705.400.000 Electric	0.00	0.00	17,000.00	17,000.00	0.00
AA.3710.400.000 Gas	0.00	9,822.24	16,000.00	6,177.76	61.39 higher costs
AA.3715.400.000 Water	346.52	1,621.60	4,000.00	2,378.40	40.54 higher costs
AA.3720.400.000 Repairs & Maintenance	1,584.79	5,091.62	30,000.00	24,908.38	16.97
AA.3725.400.000 Maintenance Supplies	115.00	328.66	4,000.00	3,671.34	8.22
AA.3735.400.000 Alarm/Access Systems	0.00	0.00	7,000.00	7,000.00	0.00
AA.3740.400.000 Telephone	1,323.08	5,952.02	16,740.00	10,787.98	35.56 higher costs

Brockport Fire District - Statement of Activity - MTD and YTD by Classification
April 30, 2023

	<u>M-T-D</u> <u>Actual</u>	<u>Y-T-D</u> <u>Actual</u>	<u>Annual</u> <u>Budget</u>	<u>Variance</u>	<u>YTD % of</u> <u>Budget April =33.33%</u>
AA.3745.400.000 Web Site, Internet Access, Cable	38.58	3,401.93	19,000.00	15,598.07	17.90
AA.3750.400.000 Trash Removal	0.00	743.39	2,400.00	1,656.61	30.97
AA.3805.400.000 Radios & Pagers	0.00	0.00	2,000.00	2,000.00	0.00
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	2,300.94	9,476.50	44,000.00	34,523.50	21.54
AA.3821.400.000 Firefighter Equipment Maintenance	3,799.50	18,491.75	44,000.00	25,508.25	42.03 overexpending
AA.3825.400.000 EMS Supplies	214.54	3,296.51	2,500.00	(796.51)	131.86 PADZ expense will move funds to cover
AA.3830.400.000 Uniforms	248.00	1,662.00	4,000.00	2,338.00	41.55 Overexpending
AA.3835.400.000 Fire Police	0.00	0.00	4,000.00	4,000.00	0.00
AA.3840.400.000 Explorers	0.00	0.00	12,500.00	12,500.00	0.00
AA.3910.400.000 P235 (3921)	0.00	629.29	5,000.00	4,370.71	12.59
AA.3915.400.000 P233 (1151)	0.00	0.00	5,000.00	5,000.00	0.00
AA.3920.400.000 P234 (4651)	1,001.08	1,150.82	5,000.00	3,849.18	23.02
AA.3925.400.000 R238 (2146)	0.00	376.51	5,000.00	4,623.49	7.53
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)	583.45	3,104.05	5,000.00	1,895.95	62.08 Repairs needed
AA.3940.400.000 BFD1 (7837)	21.00	429.32	5,000.00	4,570.68	8.59
AA.3945.400.000 BFD2 (2281)	0.00	64.95	5,000.00	4,935.05	1.30
AA.3950.400.000 BFD5 (8154)	0.00	64.95	5,000.00	4,935.05	1.30
AA.3955.400.000 DOV2337 (2586)	0.00	466.56	5,000.00	4,533.44	9.33
AA.3960.400.000 Multivehicle	745.27	812.98	1,500.00	687.02	54.20 Repairs needed
AA.3965.400.000 Q230 (0744)	0.00	1,029.46	10,000.00	8,970.54	10.29
AA.3971.400.000 BFD6 Utility/Squad (1497)	0.00	0.00	3,921.00	3,921.00	0.00
AA.3975.400.000 T236 (3541)	0.00	2,670.72	5,000.00	2,329.28	53.41 Repairs needed
AA.3980.400.000 BFD3 (7425)	766.30	766.30	5,000.00	4,233.70	15.33
AA.3981.400.000 BFD4 (7145)	0.00	74.95	5,000.00	4,925.05	1.50
AA.3985.400.000 Fuel and Oil	1,757.48	3,607.83	20,000.00	16,392.17	18.04
AA.4205.400.000 Personnel Rehab Supplies/Equip	460.60	2,340.49	5,000.00	2,659.51	46.81 Overexpending
AA.4305.400.000 Public Education	0.00	0.00	2,000.00	2,000.00	0.00
AA.4310.400.000 Training	2.43	249.93	16,000.00	15,750.07	1.56
Total Contractual Expenses	29,322.63	193,889.86	634,061.00	440,171.14	30.58
Employee Benefits Expenses					
AA.9030.800.000 Social Security	178.33	1,141.14	5,300.00	4,158.86	21.53
AA.9040.800.000 Workers Compensation and VFBL	0.00	17,833.50	100,000.00	82,166.50	17.83
AA.9050.800.000 Unemployment Insurance	48.95	539.44	2,000.00	1,460.56	26.97
AA.9055.800.000 Disability Insurance	(5.91)	(122.83)	350.00	472.83	(35.09)
AA.9089.800.000 EAP/D&D/CANCER	195.75	8,754.00	26,000.00	17,246.00	33.67 budget spread
Total Employee Benefits Expenses	417.12	28,145.25	133,650.00	105,504.75	21.06
Capital Expenses					

Brockport Fire District - Statement of Activity - MTD and YTD by Classification
April 30, 2023

	<u>M-T-D</u> <u>Actual</u>	<u>Y-T-D</u> <u>Actual</u>	<u>Annual</u> <u>Budget</u>	<u>Variance</u>	<u>YTD % of</u> <u>Budget</u>
AA.3525.200.000 Office Equipment, Cap Equip Outlay	0.00	3,289.00	34,400.00	31,111.00	9.56
AA.4007.200.000 Fire Equipment, Capital, Reserve	0.00	0.00	200,000.00	200,000.00	0.00
AA.4008.200.000 Fire Equipment, Capital, Non-Reserve	8,061.93	8,061.93	0.00	(8,061.93)	0.00
AA.4020.200.000 Command Vehicles - Capital	0.00	0.00	55,000.00	55,000.00	0.00
AA.4025.200.000 Turnout Gear - Capital	0.00	12,877.50	35,000.00	22,122.50	36.79
AA.4030.200.000 SCBA, Capital	0.00	0.00	15,000.00	15,000.00	0.00
AA.4105.200.000 Station 1 - Market Street	0.00	0.00	300,000.00	300,000.00	0.00
AA.4110.200.000 Station 2 - Lake Road	0.00	0.00	65,000.00	65,000.00	0.00
AA.4115.200.000 Station 3 - West Ave	0.00	0.00	32,000.00	32,000.00	0.00
AA.4120.200.000 Station 5 - Owens Road	0.00	0.00	115,000.00	115,000.00	0.00
Total Capital Expenses	8,061.93	24,228.43	851,400.00	827,171.57	2.85
Operating Expenses	32,071.05	238,782.44	844,233.82		
Plus Non Reserve Capital	8,061.93	20,939.43			
Plus Encumbrances		8,336.79			
Total Operating	268,058.66	844,233.82	576,175.16		31.75%
Capital Expenses	8,061.93	24,228.43	851,400.00		
Plus Capital Expense Encumbrance		72,243.48			
Less Non Reserve Capital	8,061.93	20,939.43			
Total Capital Expense	75,532.48	851,400.00	775,867.52		8.87%
Total Expenses	40,132.98	343,591.14	1,695,633.82	1,352,042.68	20.26%

**Brockport Fire District
 Encumbrance Worksheet 2023
 Requisitions and Approvals not Posted to Expenses
 Apr-23**

Date	Vendor	Requestor	Item	Cost
12/5/2022	Skywave	Medina	Radio Firmware Upgrades	4,699.00
2/1/2023	Fire Service Safety Test	Henry	Lanyard Model 827	760.00
1/24/2023	Churchville Fire	Henry	Jumbo Siamese Storz	1,195.00
3/24/2023	Emergency Medical Prod	Smith	Medical Supplies	1,682.79
Total				8,336.79

Encumbrances Capital				
1/24/2023	Churchville Fire Equip	Henry	Hose	7,865.00
1/16/2023	EV Warning	Medina	Lighting	3,850.00
3/1/2023	Churchville Fire Equip	Henry	Hose Gladiator	39,592.00
3/27/2023	Churchville Fire Equip	Henry	Gloves Hoods	4,302.00
3/28/2023	MES	Henry	Hurst Tool	12,406.40
3/22/2023	Lewis Tires	Henry	Tires 235	4,228.08
Total				72,243.48

Brockport Fire District Fund Balance 2023

	Balance	% of Budget
AUD Unassigned Fund Balance	25,480.00	1.50%
Unassigned fund Balance Accu Fund	44,346.47	2.62%
Expense Budget 2023	1,695,633.82	
8% of Budget	135,650.71	

Accounting and Controls Policy Fund Balance On or before April 1 in any year, the Board will determine the unassigned fund balance in the prior year's budget via the AUD. The Fire District will keep up to 8% of the Total Appropriations as recorded on the Budget Summary for the current budget. This will ensure funds are available for expenses incurred prior to the receipt of the Tax Levy in March.

The Board will review Unassigned Fund Balance in excess of 8% of the Total Appropriations and decide on one of the following courses of action:

- 1) Allow the fund balance to exceed the threshold, or
- 2) Provide funds to reduce the tax levy, or
- 3) Provide for a Capital Project, or
- 4) Appropriate funds to Fire District reserve funds, or
- 5) Any other legal course of action

Brockport Fire District Abstract of Audited Vouchers from 4/04/2023 to 4/17/2023

Claimant	Invoice Date	Invoice	Voucher # Description	Distribution Acct	A/P Owed	Check #	Chk Date
Voucher Type: Online							
Frontier Communication							
	4/01/2023	585-637-1017	6,373 Telephone April 2023	AA.3740.400.000	231.12	ACH	4/10/2023
	4/01/2023	585-637-1034	Telephone April 2023	AA.3740.400.000	50.91	ACH	4/10/2023
	4/01/2023	585-637-1049	Telephone April 2023	AA.3740.400.000	121.92	ACH	4/10/2023
	4/01/2023	585-637-1052	Telephone April 2023	AA.3740.400.000	91.81	ACH	4/10/2023
	4/01/2023	585-637-3359	Telephone April 2023	AA.3740.400.000	95.24	ACH	4/10/2023
		Frontier Communication Total			<u>591.00</u>		
		Total for Voucher Type: Online			591.00		
Voucher Type: Payroll							
ADP							
	3/25/2023	PR 04.14	6,403 04/14 Payroll	AA.3405.100.000	287.33	PR 04.14	4/14/2023
	3/25/2023	PR 04.14	04/14 Payroll	AA.3410.100.000	561.84	PR 04.14	4/14/2023
	3/25/2023	PR 04.14	04/14 Payroll	AA.3415.100.000	870.85	PR 04.14	4/14/2023
	3/25/2023	PR 04.14	04/14 Payroll	AA.3420.100.000	611.28	PR 04.14	4/14/2023
	3/25/2023	PR 04.14	04/14 Payroll	AA.9030.800.000	178.33	PR 04.14	4/14/2023
	3/25/2023	PR 04.14	04/14 Payroll	AA.9050.800.000	48.95	PR 04.14	4/14/2023
	3/25/2023	PR 04.14	04/14 Payroll	AA.9055.800.000	-5.91	PR 04.14	4/14/2023
		ADP Total			<u>2,552.67</u>		
		Total for Voucher Type: Payroll			2,552.67		
Voucher Type: Prepaid							
SIPTrunk, Inc.							
	4/01/2023	37531931	6,368 Telephone	AA.3740.400.000	82.25	ACH	4/04/2023
		SIPTrunk, Inc. Total			<u>82.25</u>		
		Total for Voucher Type: Prepaid			82.25		
Voucher Type: Regular							
1st. Responder Newspaper							
	3/31/2023	55872 (2023)	6,391 Subscription	AA.3515.400.000	145.00		
		1st. Responder Newspaper Total			<u>145.00</u>		
Board of Water Commissioners							
	4/01/2023	OM2-400011 01	6,383 Station #3 water usage	AA.3715.400.000	23.69		
	4/01/2023	OM2-400013 01	Station #1 water usage	AA.3715.400.000	75.05		
	4/01/2023	OM2-400016 01	Station #5 water usage	AA.3715.400.000	51.37		
		Board of Water Commissioners Total			<u>150.11</u>		

Brockport Fire District Abstract of Audited Vouchers from 4/04/2023 to 4/17/2023

Claimant	Invoice Date	Invoice	Voucher #	Description	Distribution Acct	A/P Owed	Check #	Chk Date
Churchville Electric, Inc.	4/07/2023	4508	6,376	Station 3 - install new cord drop	AA.3720.400.000	648.75		
	4/07/2023	4510		Station 1 - repair plug on truck	AA.3720.400.000	392.50		
	4/07/2023	4513		Station 1 - fix plugs	AA.3720.400.000	275.08		
Churchville Electric, Inc. Total						<u>1,316.33</u>		
Churchville Fire Equipment	4/04/2023	204566	6,400	Ponn Conquest 2-1/2" 100' hose and couplings	AA.4008.200.000	8,061.93		
	4/04/2023	204567		Batteries for StreamLight	AA.3820.400.000	680.54		
						<u>8,742.47</u>		
Churchville Fire Equipment Total								
Crystal Rock Water	4/08/2023	21179939 040823	6,385	water bottles	AA.4205.400.000	242.74		
						<u>242.74</u>		
Crystal Rock Water Total								
EFPR Solutions, LLC	3/31/2023	336079	6,380	Accounting services	AA.3605.400.000	1,226.67		
						<u>1,226.67</u>		
EFPR Solutions, LLC Total								
Gartland Technologies, LLC	4/01/2023	1633	6,392	Monthly support contract	AA.3620.400.000	8,250.00		
						<u>8,250.00</u>		
Gartland Technologies, LLC Total								
Jim's Service	3/24/2023	32101	6,388	Repair driver's seat air bag - 2009 E One Pumper	AA.3920.400.000	1,001.08		
						<u>1,001.08</u>		
Jim's Service Total								
Lowe's (Accounts Receivable CC)	4/02/2023	2023.04	6,378	TruFuel and Vacuum	AA.3960.400.000	13.27		
	4/02/2023	2023.04		TruFuel and Vacuum	AA.3720.400.000	268.46		
						<u>281.73</u>		
Lowe's (Accounts Receivable CC) Total								
Monroe County Water Authority	3/28/2023	79872 (2023.04)	6,386	Water usage	AA.3715.400.000	196.41		
						<u>196.41</u>		
Monroe County Water Authority Total								
Northern Star Medical Billing and	3/31/2023	7738	6,394	Physicals	AA.3615.400.000	5,220.00		
						<u>5,220.00</u>		
Northern Star Medical Billing and Collections Total								
Northside Service Center	2/10/2023	128453	6,401	State inspection - 2011 Chevy Tahoe	AA.3980.400.000	21.00		
	3/29/2023	129101		State inspection BFD-5	AA.3940.400.000	21.00		
	4/07/2023	129258		Charge light on - 2022 Ford F550	AA.3935.400.000	583.45		
Northside Service Center Total					<u>625.45</u>			
Regional Distributors	4/07/2023	S1964966.001	6,377	Repair for floor machine	AA.3725.400.000	115.00		
						<u>115.00</u>		
Regional Distributors Total								

Brockport Fire District Abstract of Audited Vouchers from 4/04/2023 to 4/17/2023

Claimant	Invoice Date	Invoice	Voucher # Description	Distribution Acct	A/P Owed	Check #	Chk Date
Tolls by Mail	4/02/2023	2023.04	6,381 Travel	AA.4310.400.000	2.43		
Tolls by Mail Total					2.43		
Turnout Express	3/30/2023	204458	6,397 Cleaning and inspection	AA.3821.400.000	1,957.50		
Turnout Express Total					1,957.50		
Uniform Express	3/25/2023	49129	6,389 Nameplate	AA.3830.400.000	10.00		
	3/25/2023	49155	Shirt, Cap, stripes, flag	AA.3830.400.000	238.00		
Uniform Express Total					248.00		
URMC Dept of Psychiatry	4/03/2023	BFD0423	6,396 EAP Services for April	AA.9089.800.000	195.75		
URMC Dept of Psychiatry Total					195.75		
Village of Brockport DPW	4/06/2023	2023.04	6,379 March fuel usage	AA.3985.400.000	1,757.48		
Village of Brockport DPW Total					1,757.48		
W L Construction Supply, Inc.	3/16/2023	32432	6,393 Wood Cutting rescue master blade; Reciproating	AA.3820.400.000	408.12		
W L Construction Supply, Inc. Total					408.12		

Brockport Fire District Abstract of Audited Vouchers from 4/04/2023 to 4/17/2023

Claimant	Invoice Date	Invoice	Voucher # Description	Distribution Acct	A/P Owed	Check #	Chk Date
We Cut The Glass, LLC	4/01/2023	2730	6,395 RHYNO battery charger	AA-3960.400.000	425.00		
We Cut The Glass, LLC Total					425.00		
Total for Voucher Type: Regular					32,507.27		

Total:
 Payroll 2,552.67
 Vouchers 33,180.52
 Total 35,733.19

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:
 General 33,180.52
 Payroll 2,552.67
 Total 35,733.19

4/17/2023
 Date

Debra Bax
 Debra Bax, Secretary Brockport Fire District