

**Statement of Financial Position by Fund
October 31, 2022**

	<u>This Year</u>	<u>Last Year</u>	<u>Change</u>
Assets			
General Cash			
AA.0200.000.000 Cash, 5-Star	71,925.43	122,291.58	(50,366.15)
AA.0201.000.000 Cash in Time Deposits, General Fund, 5-Star	352,719.49	680,680.16	(327,960.67)
AA.0201.001.000 Cash in Time Deposits, Gifts & Donations, 5-Star	2.63	2.63	0.00
AA.0201.003.000 Cash in Time Deposits, Gifts & Donations, NYClass (003)	60,887.18	70,444.20	(9,557.02)
	485,534.73	873,418.57	(387,883.84)
Reserves			
AA.0230.001.000 Cash Specl Reserve, Command Vehicles, 5-Star	48,638.76	78,034.05	(29,395.29)
AA.0230.002.000 Cash Special Reserve, Vehicle & Equip, 5-Star	1.10	1.10	0.00
AA.0230.005.000 Cash Special Reserve, Communication Equip, 5-Star	47,871.94	117,394.58	(69,522.64)
AA.0230.006.000 Cash Special Reserve, Repair, 5-Star	50,152.70	50,134.23	18.47
AA.0230.007.000 Cash Special Reserve, Misc, 5-Star	19,977.44	0.00	19,977.44
AA.0232.001.000 Cash Reserve, Buildings & Facilities (0001), NYClass	994,382.83	655,987.81	338,395.02
AA.0232.002.000 Cash Reserves, Vehicle & Equip (0002), NYClass	544,613.31	228,890.98	315,722.33
	1,705,638.08	1,130,442.75	575,195.33
Other Assets			
AA.0480.000.000 Prepaid Expenses	0.00	20,479.88	(20,479.88)
	0.00	20,479.88	(20,479.88)
Total Assets	2,191,172.81	2,024,341.20	166,831.61
Liabilities and Net Assets			
Liabilities			
AA.0600.000.000 Accounts Payable	41,554.83	43,330.17	(1,775.34)
AA.0601.000.000 Accrued Liabilities	0.00	1,845.65	(1,845.65)
Total Liabilities	41,554.83	45,175.82	(3,620.99)
Net Assets			
AA.0806.000.000 Not in Spendable Form	0.00	20,479.88	(20,479.88)
AA.0878.000.000 Capital Reserve	1,119,021.67	843,468.50	275,553.17
AA.0913.000.000 Committed Fund Balance	9,830.78	0.00	9,830.78
AA.0917.000.000 Unassigned Fund Balance	696,997.73	572,556.83	124,440.90
Fund Balance - Current Year	323,767.80	542,660.17	(218,892.37)
Total Net Assets	2,149,617.98	1,979,165.38	170,452.60
Total Liabilities and Net Assets	2,191,172.81	2,024,341.20	166,831.61

Offset to prepaid expenses
 Capital Reserve amount at the end of the prior year
 Fund balance at the end of the prior year (adjustments made)
 Net Revenue for the current year

Statement of Activity - MTD and YTD by Classification
October 31, 2022

	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance	YTD % of Budget	Comments
Revenues					10 months = 83.3%	
AA.1001.000.000 Real Property Taxes	0.00	1,371,820.42	1,372,493.00	(672.58)	(99.95)	
AA.1081.000.000 Other Payments in Lieu of Taxes	0.00	920.97	1,737.00	(816.03)	(53.02)	
AA.2401.000.000 Interest And Earnings	0.00	9,876.96	0.00	9,876.96	0.00	
AA.2665.000.000 Sales of Equipment	0.00	500.00	0.00	500.00	0.00	
AA.2680.000.000 Insurance Recoveries	0.00	12,276.91	0.00	12,276.91	0.00	
AA.2701.000.000 Refunds of Prior Year	0.00	2,874.50	0.00	2,874.50	0.00	
Total Revenues	0.00	1,398,269.76	1,374,230.00	24,039.76	(101.75)	
Personnel Expenses						
AA.3405.100.000 Treasurer	359.29	7,516.76	18,911.00	11,394.24	39.75	
AA.3410.100.000 Secretary	545.50	11,313.12	14,184.00	2,870.88	79.76	
AA.3415.100.000 Event Reporting/Administrative	830.87	16,264.33	24,396.00	8,131.67	66.67	
AA.3420.100.000 Custodial	445.23	11,906.44	16,490.00	4,583.56	72.20	
Total Personnel Expenses	2,180.89	47,000.65	73,981.00	26,980.35	63.53	
Contractual Expenses						
AA.1950.400.000 Taxes Assessments Municipal	0.00	463.30	750.00	286.70	61.77	
AA.3505.400.000 Office Supplies, Postage	624.00	3,967.11	5,740.00	1,772.89	69.11	
AA.3510.400.000 Travel Expense	0.00	279.41	1,086.00	806.59	25.73	
AA.3515.400.000 Association Dues	0.00	1,830.00	1,830.00	0.00	100.00	budget spread
AA.3525.400.000 Office Equipment, Contr Exp	0.00	7,418.35	13,000.00	5,581.65	57.06	
AA.3530.400.000 Election Expenses	0.00	0.00	500.00	500.00	0.00	
AA.3535.400.000 Software	10.00	9,239.47	16,000.00	6,760.53	57.75	
AA.3540.400.000 Public Drill, Parades, Inspect	0.00	9,184.00	9,184.00	0.00	100.00	budget spread
AA.3605.400.000 Accountants	1,226.67	16,140.03	22,000.00	5,859.97	73.36	
AA.3610.400.000 Legal	0.00	2,453.75	13,250.00	10,796.25	18.52	
AA.3615.400.000 Medical (Physicals)	463.00	8,939.00	14,000.00	5,061.00	63.85	
AA.3620.400.000 IT Services	7,500.00	71,125.00	90,000.00	18,875.00	79.03	
AA.3625.400.000 A&E Consulting	0.00	0.00	2,350.00	2,350.00	0.00	
AA.3626.400.000 Marketing Consultants	0.00	3,375.00	13,000.00	9,625.00	25.96	
AA.3630.400.000 Legal Notices	82.50	1,439.10	1,000.00	(439.10)	143.91	many legal notices needed
AA.3635.400.000 Office & Comp Equip Maint Lease	181.53	1,692.33	4,000.00	2,307.67	42.31	
AA.3640.400.000 Insurance	0.00	43,186.14	43,250.00	63.86	99.85	budget spread
AA.3705.400.000 Electric	1,595.45	16,578.57	15,000.00	(1,578.57)	110.52	waiting for solar credit
AA.3710.400.000 Gas	8,790.82	17,380.58	20,000.00	2,619.42	86.90	budget spread
AA.3715.400.000 Water	376.75	2,895.52	3,500.00	604.48	82.73	
AA.3720.400.000 Repairs & Maintenance	2,084.45	36,248.74	25,500.00	(10,748.74)	142.15	higher expenses
AA.3725.400.000 Maintenance Supplies	0.00	2,134.27	7,200.00	5,065.73	29.64	
AA.3735.400.000 Alarm/Access Systems	0.00	3,977.52	8,000.00	4,022.48	49.72	

Statement of Activity - MTD and YTD by Classification
October 31, 2022

	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance	YTD % of Budget	Comments
					10 months = 83.3%	
AA.3740.400.000 Telephone	1,257.80	17,239.54	21,600.00	4,360.46	79.81	
AA.3745.400.000 Web Site, Internet Access, Cable	0.00	8,737.38	12,000.00	3,262.62	72.81	
AA.3750.400.000 Trash Removal	229.43	2,061.19	4,500.00	2,438.81	45.80	
AA.3805.400.000 Radios & Pagers	0.00	4,107.44	4,150.00	42.56	98.97	budget spread
AA.3810.400.000 Hoses (Maint/Test)	0.00	5,936.30	5,000.00	(936.30)	118.73	higher expenses
AA.3820.400.000 Firefighter Equip Maint/Repair	3,164.33	55,145.27	86,000.00	30,854.73	64.12	
AA.3825.400.000 EMS Supplies	0.00	36.85	2,500.00	2,463.15	1.47	
AA.3830.400.000 Uniforms	0.00	4,786.60	4,250.00	(536.60)	112.63	higher expenses
AA.3835.400.000 Fire Police	1,364.87	1,364.87	4,000.00	2,635.13	34.12	
AA.3910.400.000 P235 (3921)	90.00	8,117.98	8,000.00	(117.98)	101.47	Truck Budget
AA.3915.400.000 P233 (1151)	4,802.44	6,216.91	2,000.00	(4,216.91)	310.85	88,750.00
AA.3920.400.000 P234 (4651)	0.00	1,115.63	6,900.00	5,784.37	16.17	Truck Expenses
AA.3925.400.000 R238 (2146)	695.00	5,734.92	5,000.00	(734.92)	114.70	77,098.24
AA.3930.400.000 V2317 BFD7 (2364)	0.00	21.00	3,000.00	2,979.00	0.70	
AA.3935.400.000 S02327 (2161)	139.15	5,687.63	5,000.00	(687.63)	113.75	
AA.3940.400.000 BFD1 (7837)	0.00	4,013.43	4,100.00	86.57	97.89	
AA.3945.400.000 BFD2 (2281)	0.00	103.20	3,000.00	2,896.80	3.44	
AA.3950.400.000 BFD5 (8154)	457.48	457.48	3,000.00	2,542.52	15.25	
AA.3955.400.000 DOV2337 (2586)	0.00	1,639.29	3,000.00	1,360.71	54.64	
AA.3960.400.000 Multivehicle	125.50	870.25	2,000.00	1,129.75	43.51	
AA.3965.400.000 Q230 (0744)	0.00	33,502.29	32,650.00	(852.29)	102.61	
AA.3971.400.000 BFD6 (1497)	1,450.00	7,529.90	5,100.00	(2,429.90)	147.65	
AA.3975.400.000 T236 (3541)	0.00	414.50	3,000.00	2,585.50	13.82	
AA.3980.400.000 FPV2357 (7425)	0.00	1,673.83	3,000.00	1,326.17	55.79	
AA.3985.400.000 Fuel and Oil	2,620.79	17,767.61	14,500.00	(3,267.61)	122.54	higher expenses
AA.4205.400.000 Personnel Rehab Supplies/Equip	1,327.41	6,877.44	4,000.00	(2,877.44)	171.94	higher expenses
AA.4305.400.000 Public Education	2,380.71	2,380.71	900.00	(1,480.71)	264.52	higher expenses
AA.4310.400.000 Training	4.43	11,623.48	16,000.00	4,376.52	72.65	
Total Contractual Expenses	43,044.51	475,110.11	598,290.00	123,179.89	79.41	
Employee Benefits Expenses						
AA.9030.800.000 Social Security	166.84	3,595.63	5,659.00	2,063.37	63.54	
AA.9040.800.000 Workers Compensation and VFBL	0.00	74,132.50	80,000.00	5,867.50	92.67	budget spread
AA.9050.800.000 Unemployment Insurance	71.98	1,633.35	2,600.00	966.65	62.82	
AA.9055.800.000 Disability Insurance	(5.87)	176.03	700.00	523.97	25.15	
AA.9089.800.000 EAP/D&D/CANCER	191.25	13,355.49	25,000.00	11,644.51	53.42	
Total Employee Benefits Expenses	424.20	92,893.00	113,959.00	21,066.00	81.51	
Capital Expenses						
AA.3525.200.000 Office Equipment, Cap Equip Outlay	0.00	4,146.64	5,000.00	853.36	82.93	budget spread

Statement of Activity - MTD and YTD by Classification
October 31, 2022

	<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>	<u>Comments</u>
AA.4005.200.000 Fire Apparatus, Trucks - Capital	7,970.00	376,409.95	585,000.00	208,590.05		
AA.4020.200.000 Command Vehicles - Capital	0.00	54,418.29	57,000.00	2,581.71	64.34	
AA.4025.200.000 Turnout Gear - Capital	0.00	0.00	33,000.00	33,000.00	95.47	budget spread
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	24,523.32	32,000.00	7,476.68	76.64	
AA.4120.200.000 Station 5 - Owens Road	0.00	0.00	65,000.00	65,000.00	0.00	
Total Capital Expenses	7,970.00	459,498.20	792,000.00	332,501.80	58.02	
Operating Expenses		615,003.76	786,230.00			
Plus Capital Funded with Operating		6,819.26				
Plus Encumbrances		0.00				
Total Operating		621,823.02	786,230.00	164,406.98	79.09%	
Funded with Gifts Donations		9184				
Capital Expenses		459,498.20				
Less Capital Funded with Operating		6,819.26				
Plus Capital Expense Encumbrance		265,415.32				
Total Capital Expense		718,094.26	792,000.00	73,905.74	90.67%	
Total Expenses	53,619.60	1,339,917.28	1,578,230.00	238,312.72	84.90%	

**Brockport Fire District
 Encumbrance Worksheet 2022
 Requisitions and Approvals not Posted to Expenses
 Oct-22**

Date	Vendor	Requestor	Item	Cost	Comments
Total Requisitions and Credit Expense Encumbrances					
				0.00	
Encumbrances Capital					
1/1/2022	Churchville Fire	Bird	Truck	228,180.00	
7/27/2022	Skywave	Medina	Radios	19,075.32	
8/18/2022	JPR Trailer Sales	Medina	Trailer	13,000.00	
5/15/2022	Rocket Roofing	Bird	Station 3 Roof	2,160.00	
		Bax	Wi Fi Access Points	3,000.00	need written quote?
Total				265,415.32	

Brockport Fire District Abstract of Audited Vouchers from 10/04/2022 to 10/18/2022

Claimant	Invoice Date	Invoice	Voucher # Description	Distribution Acct	A/P Owed	Check #	Chk Date
Voucher Type: <none>							
ADP	10/14/2022	10/14/22	4,058 10/14/22 payroll	AA.3405.100.000	359.29	10.14 PR	10/14/2022
	10/14/2022	10/14/22	10/14/22 payroll	AA.3410.100.000	545.50	10/14 Tax	10/14/2022
	10/14/2022	10/14/22	10/14/22 payroll	AA.3415.100.000	830.87	10/14 Tax	10/14/2022
	10/14/2022	10/14/22	10/14/22 payroll	AA.3420.100.000	445.23	10/14 PR	10/14/2022
	10/14/2022	10/14/22	10/14/22 payroll	AA.9030.800.000	166.84	10/14 Tax	10/14/2022
	10/14/2022	10/14/22	10/14/22 payroll	AA.9050.800.000	71.98	10/14 PR	10/14/2022
	10/14/2022	10/14/22	10/14/22 payroll	AA.9055.800.000	-5.87	10/14 Tax	10/14/2022
					<u>2,413.84</u>		
					2,413.84		
ADP Total							
Total for Voucher Type: <none>							
Voucher Type: Online							
Cardmember Services							
	10/01/2022	2022.09.21	4,050 Credit Service - due prior to meeting date of Oct	AA.4205.400.000	961.91		
	10/01/2022	2022.09.21	Credit Service - due prior to meeting date of Oct	AA.3535.400.000	10.00		
	10/01/2022	2022.09.21	Credit Service - due prior to meeting date of Oct	AA.3835.400.000	1,364.87		
	10/01/2022	2022.09.21	Credit Service - due prior to meeting date of Oct	AA.3720.400.000	188.50		
	10/01/2022	2022.09.21	Credit Service - due prior to meeting date of Oct	AA.4305.400.000	2,380.71		
					<u>4,905.99</u>		
					4,905.99		
NAPA Auto Parts							
	9/30/2022	1945039 (2022.09)	4,068 Parts and supplies	AA.3960.400.000	125.50		
					<u>125.50</u>		
					5,031.49		
Total for Voucher Type: Online							
Voucher Type: Prepaid							
Casella Waste Services							
	10/01/2022	993739	4,052 Trash Removal Sept 2022	AA.3750.400.000	181.13	ACH	10/11/2022
	10/01/2022	993740	Trash Removal Sept 2022	AA.3750.400.000	48.30	ACH	10/11/2022
					<u>229.43</u>		
					229.43		
Frontier Communication							
	10/01/2022	585-637-1017	4,056 Trash Removal Oct 2022	AA.3740.400.000	202.73	ACH	10/11/2022
	10/01/2022	585-637-1034	Telephone Oct 2022	AA.3740.400.000	44.27	ACH	10/11/2022
	10/01/2022	585-637-1049	Telephone Oct 2022	AA.3740.400.000	104.69	ACH	10/11/2022
	10/01/2022	585-637-1052	Trash Removal Oct 2022	AA.3740.400.000	85.99	ACH	10/11/2022
	10/01/2022	585-637-3359	Trash Removal October 2022	AA.3740.400.000	88.07	ACH	10/11/2022
					<u>525.75</u>		
					525.75		

Brockport Fire District Abstract of Audited Vouchers from 10/04/2022 to 10/18/2022

Claimant	Invoice Date	Invoice	Voucher # Description	Distribution Acct	A/P Owed	Check #	Chk Date
RG&E	8/12/2022		4,079 Gas	AA.3710.400.000	8,790.82 ✓ 8,790.82		
RG&E Total							
SIPTrunk, Inc.	10/01/2022	37479336	4,049 Telephone October 2022	AA.3740.400.000	82.22 ✓ 82.22	ACH	10/05/2022
SIPTrunk, Inc. Total							
Verizon Wireless	9/23/2022	9916576024	4,048 Telephone Aug Sept 2022	AA.3740.400.000	649.83 ✓ 649.83	ACH	10/05/2022
Verizon Wireless Total					10,278.05		
Total for Voucher Type: Prepaid							
Voucher Type: Regular							
Board of Water Commissioners							
	10/01/2022	OM2 400011 01	4,060 Water usage - Station #3	AA.3715.400.000	23.69		
	10/01/2022	OM2 400016 01	Water Usage - Station #5	AA.3715.400.000	70.00		
	10/01/2022	OM2-400013 01	Water usage - Station #1	AA.3715.400.000	106.06 ✓		
Board of Water Commissioners Total					199.75		
Churchville Fire Equipment							
	9/29/2022	09/29	4,067 repair step light on P233	AA.3915.400.000	312.50		
	9/29/2022	201155	Annual maintenance and install outlets on P233	AA.3915.400.000	4,489.94 ✓		
Churchville Fire Equipment Total					4,802.44		
EFPR Solutions, LLC							
	9/23/2022	327823	4,070 Accounting services	AA.3605.400.000	1,226.67 ✓		
EFPR Solutions, LLC Total					1,226.67		
Firehouse Innovations Corp							
	10/04/2022	1124	4,063 Multi-Force door	AA.4005.200.000	7,970.00 ✓		
Firehouse Innovations Corp Total					7,970.00		
Fred's Flags							
	9/19/2022	19924	4,075 US Flags and Brockport FD flag	AA.3505.400.000	624.00 ✓		
Fred's Flags Total					624.00		
Garland Technologies, LLC							
	10/02/2022	1549	4,072 Monthly support contract	AA.3620.400.000	7,500.00 ✓		
Garland Technologies, LLC Total					7,500.00		
Lowe's (Accounts Receivable CC)							
	10/02/2022	2022.10	4,077 supplies	AA.3720.400.000	293.55 ✓		
Lowe's (Accounts Receivable CC) Total					293.55		
Monroe County Water Authority							
	9/27/2022	79872 (2022.09)	4,069 Water usage - 06/17/22 - 09/13/22	AA.3715.400.000	177.00 ✓		
Monroe County Water Authority Total					177.00		

Brockport Fire District Abstract of Audited Vouchers from 10/04/2022 to 10/18/2022

Claimant

Invoice Date	Invoice	Voucher #	Description	Distribution Acct	A/P Owed	Check #	Chk Date
MSH Custom Fabrications, LLC							
9/28/2022	22126	4,064	Custom pump and hose rack for bed of pickup	AA.3971.400.000	1,450.00		
9/28/2022	22127		custom box book holder for front seat	AA.3925.400.000	695.00		
					<u>2,145.00</u>		
MSH Custom Fabrications, LLC Total							
Northern Star Medical Billing and							
9/30/2022	6992	4,074	Drug test and physical	AA.3615.400.000	463.00		
					<u>463.00</u>		
Northern Star Medical Billing and Collections Total							
Northside Service Center							
9/13/2022	126052	4,066	Oil change and brake rotors for 2020 Chevy Tahoe	AA.3950.400.000	457.48		
					<u>457.48</u>		
Northside Service Center Total							
Tolls by Mail							
9/23/2022	17792400398	4,073	Thruway tolls	AA.4310.400.000	4.43		
					<u>4.43</u>		
Tolls by Mail Total							
URMC Dept of Psychiatry							
10/03/2022	BFD1022	4,071	EAP Services - October 2022	AA.9089.800.000	191.25		
					<u>191.25</u>		
URMC Dept of Psychiatry Total							
Village of Brockport							
10/06/2022	2022 14	4,076	Electric service - September 2022	AA.3705.400.000	1,595.45		
					<u>1,595.45</u>		
Village of Brockport Total							

Brockport Fire District Abstract of Audited Vouchers from 10/04/2022 to 10/18/2022

Claimant

Invoice Date	Invoice	Voucher #	Description	Distribution Acct	A/P Owed	Check #	Chk Date
10/02/2022	127339	4,078	Legal notice - hearing on budget	AA-3630.400.000	82.50		
Total for Voucher Type: Regular					<u>82.50</u>		
					<u>82.50</u>		
					<u>27,732.52</u>		

Total:

Vouchers Total
 45,455.90
 45,455.90

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:

Equipment Rsv (Legal Notice)
 General
 Payroll
 Total

7,970.00
 35,072.06
 2,413.84
 45,455.90

10/18/22
 Date

Debra Bax

Debra Bax, Secretary Brockport Fire District