

Statement of Financial Position by Fund
September 30, 2024

	<u>This Year</u>	<u>Last Year</u>	<u>Change</u>
Assets			
General Cash			
AA.0200.000.000 Cash, 5-Star	160,794.56	132,312.56	28,482.00
AA.0201.003.000 Cash in Time Deposits, Gifts & Donations, NYClass (003)	56,119.02	63,384.70	(7,265.68)
AA.0201.004.000 Cash in Time Deposits, General, NYCLASS (004)	756,225.65	496,330.15	259,895.50
	<u>973,139.23</u>	<u>692,027.41</u>	<u>281,111.82</u>
Reserves			
AA.0230.001.000 Cash Spec Reserve, Command Vehicles, 5-Star	0.00	73,680.73	(73,680.73)
AA.0230.005.000 Cash Special Reserve, Communication Equip, 5-Star	3,998.96	42,115.44	(38,116.48)
AA.0230.006.000 Cash Special Reserve, Repair, 5-Star	0.00	1.21	(1.21)
AA.0230.007.000 Cash Special Reserve, Misc, 5-Star	0.00	0.04	(0.04)
AA.0232.001.000 Cash Reserve, Buildings & Facilities (0001), NYClass	837,961.28	1,028,596.89	(190,635.61)
AA.0232.002.000 Cash Reserves, Vehicle & Equip (0002), NYClass	570,853.67	605,489.08	(34,635.41)
AA.0232.005.000 Cash Reserve, Communications Equip NYCLASS (005)	65,176.11	25,216.37	39,959.74
AA.0232.006.000 Cash Reserve Misc Equip, NYCLASS (006)	184,024.71	169,133.87	14,890.84
AA.0232.007.000 Cash Reserve, Command Vehicles, NYCLASS (007)	29,532.20	0.00	29,532.20
AA.0232.008.000 Cash Reserves, Repairs, NYCLASS (008)	52,965.57	50,477.03	2,488.54
	<u>1,744,512.50</u>	<u>1,994,710.66</u>	<u>(250,198.16)</u>
Other Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	<u>2,717,651.73</u>	<u>2,686,738.07</u>	<u>30,913.66</u>
Total Assets			
Liabilities and Net Assets			
Liabilities			
AA.0600.000.000 Accounts Payable	39,241.91	656.31	38,585.60
	<u>39,241.91</u>	<u>656.31</u>	<u>38,585.60</u>
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	675,608.83	683,280.77	(7,671.94)
	<u>2,678,409.82</u>	<u>2,686,081.76</u>	<u>(7,671.94)</u>
Total Liabilities and Net Assets	<u>2,717,651.73</u>	<u>2,686,738.07</u>	<u>30,913.66</u>

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

	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>YTD % of</u>	<u>Comments</u>
					<u>9 mos</u>	
					<u>75%</u>	
Revenues						
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	0.00	941.00	900.00	41.00	(104.56)	
AA.2401.000.000 Interest And Earnings	0.00	81,642.17	0.00	81,642.17	0.00	
AA.2680.000.000 Insurance Recoveries	0.00	5,119.28	0.00	5,119.28	0.00	
AA.2705.000.000 Gifts And Donations	0.00	75.00	0.00	75.00	0.00	
AA.2770.000.000 Unclassified (specify)	80.33	130.33	0.00	130.33	0.00	
Total Revenues	80.33	1,551,523.93	1,464,506.00	87,017.93	(105.94)	
Expenses						
Personnel Expenses						
AA.3405.100.000 Treasurer	255.77	5,035.13	12,039.00	7,003.87	41.82	
AA.3410.100.000 Secretary	578.69	10,416.42	15,046.00	4,629.58	69.23	
AA.3415.100.000 Event Reporting/Administrative	1,255.18	20,155.40	46,237.00	26,081.60	43.59	
AA.3420.100.000 Custodial	720.00	12,805.71	17,489.00	4,683.29	73.22	
Total Personnel Expenses	2,809.64	48,412.66	90,811.00	42,398.34	53.31	
Contractual Expenses						
AA.1950.400.000 Taxes Assessments Municipal Properties	0.00	781.96	110,900.00	110,118.04	0.71	
AA.3505.400.000 Office Supplies, Postage	222.07	2,998.38	0.00	(2,998.38)	0.00	
AA.3510.400.000 Travel Expense	0.00	10.22	2,000.00	1,989.78	0.51	
AA.3515.400.000 Association Dues	225.00	1,291.00	2,000.00	709.00	64.55	
AA.3525.400.000 Office Equipment Non-Capital	0.00	10,972.31	10,900.00	(72.31)	100.66	budget spread
AA.3530.400.000 Election Expenses	0.00	93.90	500.00	406.10	18.78	
AA.3535.400.000 Software	251.88	10,559.78	20,000.00	9,440.22	52.80	
AA.3540.400.000 Public Drill, Parades, Inspect	0.00	8,680.06	9,000.00	319.94	96.45	budget spread
AA.3605.400.000 Accountants	0.00	13,680.82	23,000.00	9,319.18	59.48	
AA.3610.400.000 Legal	0.00	5,035.54	10,000.00	4,964.46	50.36	
AA.3615.400.000 Medical (Physicals)	332.00	10,490.00	15,000.00	4,510.00	69.93	
AA.3620.400.000 IT Services	9,000.00	85,770.00	108,000.00	22,230.00	79.42	actual expense need
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	981.90	1,000.00	18.10	98.19	actual expense need
AA.3635.400.000 Office & Comp Equip Maint Lease	383.33	2,008.36	2,500.00	491.64	80.33	actual expense need
AA.3640.400.000 Insurance	0.00	54,811.67	45,000.00	(9,811.67)	121.80	some \$ covered by revenue from payments
AA.3705.400.000 Electric	2,044.24	9,907.21	17,000.00	7,092.79	58.28	
AA.3710.400.000 Gas	0.00	8,855.12	20,000.00	11,144.88	44.28	
AA.3715.400.000 Water	195.08	3,268.53	4,500.00	1,231.47	72.63	
AA.3720.400.000 Repairs & Maintenance	379.43	22,526.59	30,000.00	7,473.41	75.09	
AA.3725.400.000 Maintenance Supplies	0.00	597.10	4,000.00	3,402.90	14.93	
AA.3735.400.000 Alarm/Access Systems	275.00	3,736.32	7,200.00	3,463.68	51.89	

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

	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>YTD % of</u>	<u>Comments</u>
					<u>9 mos</u>	
					<u>75%</u>	
AA.3740.400.000 Telephone	1,500.28	14,007.57	20,000.00	5,992.43	70.04	
AA.3745.400.000 Web Site, Internet Access, Cable	0.00	8,905.03	15,000.00	6,094.97	59.37	
AA.3750.400.000 Trash Removal	308.54	2,293.82	2,800.00	506.18	81.92	
AA.3805.400.000 Radios & Pagers	0.00	5,756.16	5,000.00	(756.16)	115.12	over expended
AA.3810.400.000 Hoses (Maint/Test)	0.00	6,726.00	6,000.00	(726.00)	112.10	over expended
AA.3820.400.000 Firefighter Equip non-Capital	6,460.40	36,622.26	45,000.00	8,377.74	81.38	covered by 3821
AA.3821.400.000 Firefighter Equipment Maintenance	0.00	29,190.89	45,000.00	15,809.11	64.87	
AA.3825.400.000 EMS Supplies	2,068.49	5,189.69	8,000.00	2,810.31	64.87	
AA.3830.400.000 Uniforms	187.50	3,668.20	6,000.00	2,331.80	61.14	
AA.3835.400.000 Fire Police	0.00	3,033.20	4,000.00	966.80	75.83	
AA.3840.400.000 Jr. Firefighters	0.00	0.00	12,100.00	12,100.00	0.00	
AA.3906.400.000 P232 (5366)	0.00	6,075.14	5,000.00	(1,075.14)	121.50	Truck budget
AA.3910.400.000 P235 (3921)	0.00	1,435.89	5,000.00	3,564.11	28.72	Truck expenses
AA.3915.400.000 P233 (1151)	0.00	4,267.95	5,000.00	732.05	85.36	Avail to spend
AA.3920.400.000 P234 (4651)	0.00	6,135.06	5,000.00	(1,135.06)	122.70	
AA.3925.400.000 P238 (2146)	0.00	8,603.12	5,000.00	(3,603.12)	172.06	
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	1,290.53	5,000.00	3,709.47	25.81	
AA.3940.400.000 BFD1 (7837)	0.00	1,972.46	5,000.00	3,027.54	39.45	
AA.3945.400.000 BFD2 (2281)	0.00	6,024.36	5,000.00	(1,024.36)	120.49	
AA.3950.400.000 BFD5 (8154)	2,109.96	2,174.91	10,000.00	7,825.09	21.75	
AA.3951.400.000 BFD7 (8045)	0.00	1,313.64	0.00	(1,313.64)	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	4,133.63	1,500.00	(2,633.63)	275.58	
AA.3965.400.000 Q230 (0744)	0.00	21,966.74	22,000.00	33.26	99.85	
AA.3971.400.000 BFD6 Utility/Squad (1497)	85.95	647.15	5,000.00	4,352.85	12.94	
AA.3975.400.000 T236 (3541)	0.00	9,882.06	5,000.00	(4,882.06)	197.64	
AA.3980.400.000 BFD3 (7425)	0.00	656.49	5,245.00	4,588.51	12.52	
AA.3981.400.000 BFD4 (7145)	0.00	381.99	5,200.00	4,818.01	7.35	
AA.3985.400.000 Fuel and Oil	1,712.16	17,531.82	20,000.00	2,468.18	87.66	actual expense need
AA.4205.400.000 Personnel Rehab Supplies/Equip	1,668.26	7,677.81	7,000.00	(677.81)	109.68	over expended
AA.4305.400.000 Public Education	3,514.38	3,644.71	4,000.00	355.29	91.12	budget spread
AA.4310.400.000 Training	0.00	1,318.75	16,000.00	14,681.25	8.24	
Total Contractual Expenses	32,923.95	493,683.80	801,345.00	307,661.20	61.61	

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

	Actual	Actual	Budget	Variance	YTD % of 9 mos. 75%	Comments
Employee Benefits Expenses			103,945.00			
AA.9030.800.000 Social Security	214.94	3,703.64	4,000.00	296.36	92.59	actual expense need
AA.9040.800.000 Workers Compensation and VFBL	0.00	65,647.50	80,000.00	14,352.50	82.06	budget spread
AA.9050.800.000 Unemployment Insurance	58.99	1,078.26	2,000.00	921.74	53.91	
AA.9055.800.000 Disability Insurance	(6.00)	227.69	350.00	122.31	65.05	
AA.9089.800.000 EAP/D&D/CANCER	195.75	13,280.20	28,000.00	14,719.80	47.43	
Total Employee Benefits Expenses	463.68	83,937.29	114,350.00	30,412.71	73.40	
Capital Expenses						
AA.3520.200.000 Furniture and Furnishings, Cap Equip	8,755.40	12,683.89	0.00	(12,683.89)	0.00	
AA.3525.200.000 Office Equipment, Cap Equip Outlay	0.00	5,750.00	8,000.00	2,250.00	71.88	budget spread
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	8,390.00	375,542.00	12,000.00	(363,542.00)	3,129.52	Covered by 4005
AA.4008.200.000 Fire Equipment, Capital, Non-Reserve	0.00	15,000.00	15,000.00	0.00	100.00	budget spread
AA.4020.200.000 Command Vehicles - Capital	0.00	13,372.17	0.00	(13,372.17)	0.00	
AA.4025.200.000 Turnout Gear - Capital	0.00	16,405.96	40,000.00	23,594.04	41.01	
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	0.00	18,900.00	110,000.00	91,100.00	17.18	
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	17,145.40	471,436.31	714,235.00	242,798.69	66.01	
Operating Expenses	36,197.27	626,033.75	1,006,506.00			
Plus Non Reserve Capital		45,188.25				
Plus Operating Expense Encumbrances		300.00				
Total Operating	671,522.00	1,006,506.00	334,984.00		66.72%	
Capital Expenses		471,436.31				
Plus Capital Expense Encumbrance		0.00				
Less Non Reserve Capital		45,188.25				
Total Capital Expense	426,248.06	714,235.00	287,986.94		59.68%	
Total Expenses	1,097,770.06	1,720,741.00	622,970.94		63.80%	

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

Date	Vendor	Requestor	Item	Cost	Comments
8/30/2024	Samsung TV	Hammel	TV Station 3	300.00	
Total				300.00	
Encumbrances Capital					
Total				0.00	

Brockport Fire District Abstract of Audited Vouchers from 9/04/2024 to 9/17/2024

<u>Claimant</u>	<u>Voucher #</u>	<u>Description</u>	<u>Distribution Acct</u>	<u>A/P Owed</u>	<u>Check #</u>	<u>Chk Date</u>
Voucher Type: <none>						
Frontier Communication	7,495	Telephone	AA.3740.400.000	52.46	ACH	9/09/2024
				52.46		
Frontier Communication Total				52.46		
Total for Voucher Type: <none>						
Voucher Type: Online						
Cardmember Services	7,508					
9/02/2024 7555 2024.09		Monthly statement	AA.4205.400.000	1,436.48		
9/02/2024 7555 2024.09		Monthly statement	AA.3535.400.000	251.88		
9/02/2024 7555 2024.09		Monthly statement	AA.3820.400.000	3,380.51		
9/02/2024 7555 2024.09		Monthly statement	AA.4305.400.000	3,514.38		
9/02/2024 7555 2024.09		Monthly statement	AA.3505.400.000	14.73		
9/02/2024 7555 2024.09		Monthly statement	AA.3825.400.000	100.00		
Cardmember Services Total				8,697.98		
Total for Voucher Type: Online				8,697.98		
Voucher Type: Payroll						
ADP	7,499					
9/07/2024 PR 9.13		9.13 Payroll	AA.3405.100.000	255.77	PR 9.13	9/13/2024
9/07/2024 PR 9.13		9.13 Payroll	AA.3410.100.000	578.69	9.13 TAX	9/13/2024
9/07/2024 PR 9.13		9.13 Payroll	AA.3415.100.000	1,255.18	PR 9.13	9/13/2024
9/07/2024 PR 9.13		9.13 Payroll	AA.3420.100.000	720.00	9.13 TAX	9/13/2024
9/07/2024 PR 9.13		9.13 Payroll	AA.9030.800.000	214.94	PR 9.13	9/13/2024
9/07/2024 PR 9.13		9.13 Payroll	AA.9050.800.000	58.99	9.13 TAX	9/13/2024
9/07/2024 PR 9.13		9.13 Payroll	AA.9055.800.000	-6.00	PR 9.13	9/13/2024
ADP Total				3,077.57		
Total for Voucher Type: Payroll				3,077.57		
Voucher Type: Prepaid						
Casella Waste Services	7,493					
9/01/2024 1483176		Trash Removal July Aug 2024	AA.3750.400.000	275.55	ACH	9/09/2024
9/01/2024 1483177		Trash Removal Station 3	AA.3750.400.000	32.99	ACH	9/09/2024
Casella Waste Services Total				308.54		
Frontier Communication	7,494					
9/03/2024		Telephone	AA.3740.400.000	99.02	ACH	9/09/2024
9/03/2024		Telephone	AA.3740.400.000	134.71	ACH	9/09/2024

Brockport Fire District Abstract of Audited Vouchers from 9/04/2024 to 9/17/2024

<u>Claimant</u>	<u>Invoice Date</u>	<u>Invoice</u>	<u>Voucher #</u>	<u>Description</u>	<u>Distribution Acct</u>	<u>AP Owed</u>	<u>Check #</u>	<u>Chk Date</u>
	9/03/2024			Telephone	AA.3740.400.000	98.39	ACH	9/09/2024
	9/03/2024			Telephone	AA.3740.400.000	255.89	ACH	9/09/2024
	<u>Frontier Communication Total</u>					588.01		
			7,502					
	9/01/2024	37702808		Telephone Sptember 2024	AA.3740.400.000	84.57	ACH	9/09/2024
						84.57		
			7,491					
	8/23/2024	9972227109		Telephone July Aug 2024	AA.3740.400.000	607.84	ACH	9/09/2024
						607.84		
	<u>Verizon Wireless Total</u>					1,588.96		
	Total for Voucher Type: Prepaid							
	Voucher Type: Regular							
	Board of Water Commissioners							
	9/01/2024		7,519	Water				
	9/01/2024			Water		48.19		
	9/01/2024			Water		23.54		
	<u>Board of Water Commissioners Total</u>					123.35		
						195.08		
	Certified Document Destruction &							
	8/31/2024	108305	7,507	Document Destruction	AA.3505.400.000	207.34		
	<u>Certified Document Destruction & Recycling, Inc. Total</u>					207.34		
	CopierFax Business Technologies, Inc. Total							
	9/09/2024	830307	7,506	Copier usage - 09/15/24-10/14/24	AA.3635.400.000	73.42		
	<u>CopierFax Business Technologies, Inc. Total</u>					73.42		
	De Lage Landen Financial Services, Inc. Total							
	9/02/2024	8298667	7,514	Copier lease - 09/15/2024 - 10/14/2024	AA.3635.400.000	145.44		
	<u>De Lage Landen Financial Services, Inc. Total</u>					145.44		
	Gartland Technologies, LLC							
	8/30/2024	1913	7,517	Monthly Support Contract	AA.3620.400.000	9,000.00		
	<u>Gartland Technologies, LLC Total</u>					9,000.00		
	Hilton Fire Department							
	8/17/2024	2024-229	7,505	CPR Cards (BLS)	AA.3825.400.000	90.00		
	<u>Hilton Fire Department Total</u>					90.00		
	Johnson Controls Fire Protection LP							
	9/02/2024	24304750	7,511	Annual Alarm monitoring - 10/20/2024 -	AA.3735.400.000	275.00		
	<u>Johnson Controls Fire Protection LP Total</u>					275.00		
	Lowe's (Accounts Receivable CC)							
	9/02/2024	2024.09.02	7,501	Supplies	AA.3820.400.000	114.00		
	9/02/2024	2024.09.02		Supplies	AA.3720.400.000	379.43		
	<u>Lowe's (Accounts Receivable CC) Total</u>					493.43		

Brockport Fire District Abstract of Audited Vouchers from 9/04/2024 to 9/17/2024

<u>Claimant</u>	<u>Invoice Date</u>	<u>Invoice</u>	<u>Voucher #</u> <u>Description</u>	<u>Distribution Acct</u>	<u>A/P Owed</u>	<u>Check #</u>	<u>Chk Date</u>
NFPA	8/23/2024	8/23/2024	7,516 Member Renewal Notice thru 10/29/2025	AA.3515.400.000	225.00		
<u>NFPA Total</u>					<u>225.00</u>		
Northern Star Medical Billing and	9/03/2024	9925	7,512 Brockport Support Personnel Fire W/EKG	AA.3615.400.000	132.00		
<u>Northern Star Medical Billing and Collections Total</u>					<u>132.00</u>		
Northside Service Center	9/09/2024	139326	7,504 Service and headlight replacement for BFD LC-13	AA.3950.400.000	2,109.96		
	9/10/2024	139407	NYSI and oil change	AA.3971.400.000	85.95		
<u>Northside Service Center Total</u>					<u>2,195.91</u>		
RollinRack, LLC	8/26/2024	24271	7,500 -Set of 2 2/3 inch Coupling Jaws	AA.4007.200.000	8,390.00		
<u>RollinRack, LLC Total</u>					<u>8,390.00</u>		
Stockham Lumber Co.	8/05/2024	2408-022935	7,518 Supplies	AA.3820.400.000	2,965.89		
<u>Stockham Lumber Co. Total</u>					<u>2,965.89</u>		
Uniform Express	8/30/2024	50965	7,510 Custom Emroidered Patches - (Zack)	AA.3830.400.000	187.50		
<u>Uniform Express Total</u>					<u>187.50</u>		
Upstate Communications	9/03/2024	3704	7,513 Service	AA.3740.400.000	167.40		
<u>Upstate Communications Total</u>					<u>167.40</u>		
URMC Dept of Psychiatry	9/03/2024	BDF0924	7,515 EAP Services for the month of Septemebr 2024	AA.9088.800.000	195.75		
<u>URMC Dept of Psychiatry Total</u>					<u>195.75</u>		

Brockport Fire District Abstract of Audited Vouchers from 9/04/2024 to 9/17/2024

Claimant

Invoice Date Invoice

Voucher #
Description

Distribution Acct

A/P Owed

Check #

Chk Date

Village of Brockport DPW
9/03/2024 Fuel 2024.08
Village of Brockport DPW Total

7,509
Fuel Usage - August 2024

AA.3985.400.000

1,712.16

1,712.16

26,651.32

Total:

Payroll
Vouchers
Total

3,077.57

36,990.72

40,068.29

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
Misc Reserve
Payroll
Total

28,600.72

8,390.00

3,077.57

40,068.29

--- Roll n Back

9/16/24
Date



Debra Bax, Secretary Brockport Fire District