



MINUTES
BOARD OF FIRE COMMISSIONERS
Organizational and Regular Meeting - January 11, 2022 - 6:00pm

ATTENDEES: Commissioner George Burns
Commissioner Marc Komorsky
Commissioner Richard Sassi
EMS Administrator Michael Benenati
District Secretary Bria Le
Commissioner Barry Ward
Commissioner Anthony Pignataro (via Zoom)
Chief Timothy O'Connor
Treasurer Mark Pozniak

At 6:04 pm Secretary Le, as acting Chairman, called the January, 11th, 2022, Organizational meeting of the LaGrange Fire District to order and led the Pledge of Allegiance.

Le stated for the record that the oaths of office taken by newly elected Commissioner Pignataro and newly appointed Commissioner Ward have been filed with the town clerk's office.

Chairman of the Board for 2021

Le asked for nominations for the Chairman of the Board of Fire Commissioners for 2022.

Commissioner Richard Sassi NOMINATED Commissioner Marc Komorsky for Chairman and Commissioner George Burns SECONDED the nomination. With the following votes, the Board RESOLVED to appoint Marc Komorsky as Chairman for 2022: Burns – Aye, Pignataro - Aye, Sassi – Aye, Ward – Aye, Komorsky – Aye. **Motion Carried.**

Le turned the meeting over to newly appointed Chairman Komorsky.

Komorsky welcomed everyone to the meeting and wished those in attendance a happy and healthy new year.

Appointments/Designations as read by Chairman Komorsky

- 1.1 BE IT RESOLVED that Mark Pozniak is hereby appointed Treasurer of the LaGrange Fire District with a weekly pay rate of \$475.06 for 2022.
- 1.2 BE IT RESOLVED that Bria Le is hereby appointed Secretary of the LaGrange Fire District with an hourly pay rate of \$30.00 for 2022. Said is also appointed Records Management Officer for the LaGrange Fire District. (Oath of Office to be administered at town clerk's office).
- 1.3 BE IT RESOLVED that Mike Hekle of Jackson Lewis, P.C. be designated as the attorney for the LaGrange Fire District for 2022.
- 1.4 BE IT RESOLVED that Rose & Kiernan be designated as the insurance agent for the LaGrange Fire District for 2022.
- 1.5 BE IT RESOLVED that the Poughkeepsie Journal be designated as the Official Newspaper of the LaGrange Fire District for placing legal advertisements, when necessary, for 2022.
- 1.6 BE IT RESOLVED that Mahopac National Bank be designated as the official depository for LaGrange Fire District for 2022.
- 1.7 BE IT RESOLVED that Mark Pozniak, George Burns, and Richard Sassi be designated as the authorized signers on the financial accounts.

BoFC Organizational and Regular Meeting 1/11/22

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- 1.8 BE IT RESOLVED that all five commissioners – George Burns, Marc Komorsky, Anthony Pignataro, Richard Sassi, & Barry Ward – be designated as the authorized signers on all of the Prudential, Mass Mutual, and Security Mutual life insurance policies owned by LaGrange Fire District.
- 1.9 BE IT RESOLVED that the District Treasurer prepares monthly financial reports and furnishes a copy to each commissioner at the first regular monthly meeting.
- 1.10 BE IT RESOLVED that the District Treasurer is authorized to submit the annual treasurer’s report to the State Comptroller’s office.
- 1.11 BE IT RESOLVED that the District Treasurer be authorized by this board of fire commissioners to pay, in advance of an audit by this Board of Fire Commissioners, the telephone, electric, fuel oil, recurring salaries, and contracted health and life insurance bills as they are received, provided they appear to be in order.
- 1.12 BE IT RESOLVED that mileage will be reimbursed, when appropriate, at the current rate as determined by the Internal Revenue Service. Jan. 1, 2022, the standard mileage rate for the use of a car (also vans, pickups, or panel trucks) is: 58.5 cents per mile for business miles driven.
- 1.13 BE IT RESOLVED that the three Commissioners who are not signers on the checks will be the internal audit committee.
- 1.14 BE IT RESOLVED that the Fire District will maintain memberships in the following organizations: Association of Fire Districts of the State of New York (AFDSNY), Association of Fire Districts of Dutchess County, Dutchess County EMS Council, Fire Chief’s Council of Dutchess County, International Association of Fire Chiefs (IAFC) , National Fire Protection Association (NFPA), New York Association of Local Government Records Officers (NYALGRO) and New York State Association of Fire Chiefs (NYS AFC).
- 1.15 BE IT RESOLVED that the Fire District Policies in place in 2021 be adopted for 2022, including the Purchasing Policy, the Fixed Asset Capitalization Policy, the Investment Policy, the Credit Card Policy, the Fund Balance Policy, and the Indemnification Policy. *(copies of each policy attached with revisions as approved later in meeting)*
- 1.16 BE IT RESOLVED that the Fire District Treasurer is hereby authorized within sixty days after the end of the fiscal year to submit to this Board of Fire Commissioners a copy of the annual report required by General Municipal Law Section 30, in lieu of a written statement showing his receipts and disbursements for the preceding fiscal year. This authorization shall remain in effect until rescinded by this Board of Fire Commissioners.

Board of Fire Commissioners Monthly Meeting Schedule 2022 – Discussion held regarding the meeting dates for 2022.

Upon a MOTION made by Commissioner Pignataro and SECONDED by Burns the Board RESOLVED to have meetings on the 2nd and 4th Tuesday of each month. Burns – Aye, Pignataro – Aye, Sassi – Aye, Ward – Aye, Komorsky – Aye. **Motion Carried.**

Commissioner Committee Assignments 2022– Komorsky asked if the Board wanted to keep the committee assignments the same as the prior year but substitute Commissioner Ward for (former) Commissioner Piehler’s spots. He read the new assignments (attached). Treasurer Mark Pozniak recommended that Sassi be moved off of the Bank Reconciliation Committee since he was going to be a signer on the accounts.

RESOLUTIONS & DESIGNATIONS:

Upon a MOTION made by Burns and SECONDED by Sassi, the Board RESOLVED to approve all of the resolutions and designations for 2022 (as read by Komorsky). Burns – Aye, Pignataro - Aye, Sassi – Aye, Ward – Aye, Komorsky – Aye. **Motion Carried.**

Le administered the Treasurer’s Oath of Office to Mark Pozniak. She said she would take her oath at town hall.

BoFC Organizational and Regular Meeting 1/11/22

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Komorsky read the first part of the Purchasing Policy and a discussion followed.

Upon a MOTION made by Pignataro and SECONDED by Commissioner Ward, the Board RESOLVED to increase the “Estimated amount of Public Works Contract Pre-Purchase Requirements” as said by Commissioner Ward in the Purchasing Policy. Burns – Aye, Pignataro - Aye, Sassi – Aye, Ward – Aye, Komorsky – Aye. **Motion Carried.**

Komorsky continued reading part of the policy then Sassi read the remainder of it. Discussion followed about piggybacking on other purchasing contracts.

Upon a MOTION made by Pignataro and SECONDED by Burns, the Board RESOLVED to accept the Purchasing Policy (attached) pending an amendment to include references to the use of consortiums. Burns – Aye, Pignataro - Aye, Sassi – Aye, Ward – Aye, Komorsky – Aye. **Motion Carried.**

Pignataro read the Fixed Asset Capitalization Policy.

Upon a MOTION made by Sassi and SECONDED by Burns, the Board RESOLVED to approve the Fixed Asset Capitalization Policy for 2022 (attached). Burns – Aye, Pignataro - Aye, Sassi – Aye, Ward – Aye, Komorsky – Aye. **Motion Carried.**

Pignataro then read the Investment Policy.

Upon a MOTION made by Sassi and SECONDED by Pignataro, the Board RESOLVED to accept the Investment Policy for 2022 with the edit mentioned by Pozniak (attached). Burns – Aye, Pignataro - Aye, Sassi – Aye, Ward – Aye, Komorsky – Aye. **Motion Carried.**

Pignataro read the Credit Card Policy.

Upon a MOTION made by Sassi and SECONDED by Burns, the Board RESOLVED to accept the Credit Card Policy, with the change mentioned, for 2022 (attached). Burns – Aye, Pignataro - Aye, Sassi – Aye, Ward – Aye, Komorsky – Aye. **Motion Carried.**

Pignataro next read the Fund Balance Policy.

Upon a MOTION made by Burns and SECONDED by Sassi, the Board RESOLVED to approve the 2022 Fund Balance Policy developed for GASB 54 (attached). Burns – Aye, Pignataro - Aye, Sassi – Aye, Ward – Aye, Komorsky – Aye. **Motion Carried.**

Komorsky read the Indemnification Policy.

Upon a MOTION made by Burns and SECONDED by Sassi, the Board RESOLVED to approve the 2022 Indemnification Policy. Burns – Aye, Pignataro - Aye, Sassi – Aye, Ward – Aye, Komorsky – Aye. **Motion Carried.** Short discussion followed regarding the time frame to notify the District in the event of a summons.

Komorsky then read through the 2022 Meeting Schedule. Pignataro noted that November 8th was Election Day and Komorsky suggested waiting until closer to that date to change it.

Komorsky said that there is a technical issue so the people on Zoom might lose their connection briefly so the Board will take a quick break while it is resolved.

At 7:15 pm, Komorsky stated that the Organizational portion of the meeting was complete and that regular business would start.



REGULAR MEETING

MINUTES: 12/7/21 Special Meeting

Upon a MOTION made by Sassi and SECONDED by Burns, the Board RESOLVED to approve the minutes from 12/7/21. Burns – Aye, Pignataro - Aye, Sassi – Aye, Ward – Abstain, Komorsky – Aye. **Motion Carried.**

CORRESPONDENCE:

- Thank you card - Serino

ROOM REQUESTS: (none)

REPORTS:

- **Treasurer –**

CASH POSITION: Treasurer Mark Pozniak said that Operating Cash as of December 31st, 2021, was \$2,143,066.99 and Reserves & Restricted was \$1,246,051.41, for a Total Cash of \$3,389,118.40. He said that all bank accounts have been reconciled and the Board has been provided with the November and December bank statements, reconciliations, and canceled checks for audit. Pozniak then noted that the cash looks good to get through to mid-March when the tax check should arrive. Short discussion followed regarding the reserve account transfers and fund balance. He said there will still be a few changes to the accounts as bills for 2021 are still coming in and need to be recorded.

Komorsky stated for the record that the Board has audited the Tompkins Mahopac Bank statements for 11/30/21 for the General Fund Checking, General Fund Money Market, General Fund Personnel Services, Apparatus Reserves, Land & Building Reserves, and Trust & Agency Checking accounts. He said the Board has also audited the Tompkins Mahopac Bank statements for 12/31/21 for the General Fund Checking, General Fund Money Market, General Fund Personnel Services, Apparatus Reserve, Land & Building Account, and Trust & Agency Checking accounts.

- **Chief -**

TRAINING: Chief Tim O'Connor said there are a lot of classes being published but they are filling up quickly and noted that the in-house training is starting to pick back up as well.

VEHICLES: Chief O'Connor said that after multiple phone calls and trips to Hudson River Truck & Trailer he hasn't been able to get a comparable quote to the one from Trailer King for a plow and frame to put on 89. Short discussion followed regarding the need to have a backup plow truck.

Upon a MOTION made by Pignataro and SECONDED by Burns, the Board RESOLVED to approve the purchase of a plow and frame for 89 for \$9038.49 from Trailer King. Burns – Aye, Pignataro –Aye, Sassi – Aye, Ward – Aye, Komorsky – Aye. **Motion Carried.**

O'Connor said that Premier said they send the estimate for 47-11 to the insurance company, but that he hasn't received a copy yet. He reported that during the storm on Friday there was a minor accident in the lot when 97 was backed into a truck. He said the Sheriff's office was called and there was minor damage to the bumper on the truck. Discussion followed regarding the incident.

PERSONNEL: The Chief said they need to start setting dates and times for lieutenant interviews and start to put a timeline together. He said they also need to discuss the interviews for firefighters.

BoFC Organizational and Regular Meeting 1/11/22

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He said that Judy Coffin is diligently putting in driver training on the ambulance and has also done some standby time at the station.

SAFETY: Chief O'Connor noted that they have had multiply meetings regarding COVID and revisions to the COVID policy. He said that things are changing almost by the day and it is difficult to keep on top of it. Lengthy discussion followed regarding testing expenses being covered by insurance and options of where to send staff for testing.

GRANTS: The Chief said he has had several phone conversations with FEMA about the reimbursement for Tropical Storm Ida and that Lt. Zittel is taking the lead on it. He guessed the District would end up with a reimbursement of about \$5000.

EXECUTIVE SESSION: O'Connor said he had one personnel item for Executive Session.

- **EMS Administrator -**

AMBULANCE: EMS Administrator Michael Benenati said that the parts for 47-72 have arrived and he expects the work on the body to begin the following week. He noted that he has been working on a number of different items but won't go into all of them at this meeting to save time.

EXECUTIVE SESSION: Benenati said he had one personnel item for Executive Session.

- **Department -** *(no report)*

- **Union -** *(no report)*

OLD BUSINESS

- **Building Repairs & Repair Requests** – O'Connor said he gave Barry (Ward) the information on the transfer switch project at Station 2 to keep it moving forward. He reported that the desks from Hudson Valley Office Furniture came in and during the process some filing cabinets were moved away from a wall and a water leak from the men's shower was discovered. He said that it appears to have been there for a long time, the metal studs were rotting away, and the shower pan was no longer holding water. He said that Redemption Mechanical is looking into the extent of the repairs that will be needed. Discussion followed regarding the potential extent and costs of the repair. Komorsky said the Board wanted to let Redemption go ahead with the repair as long as it doesn't exceed \$15,000 and to start the work as soon as possible.
- **Recruitment & Retention** – *(no report)*
- **Physicals** – Sassi said he would work with the Chief to set up a meeting with Tek. Discussion followed regarding the meeting with Tek and physical standards for the academy.
- **Vehicles** – Lt. Anthony Champion reviewed the vehicles that are being repaired or are scheduled for needed repairs.

NEW BUSINESS

- **MageGrip Proposal** – Lt. Champion said he reached out to Plymovent last year and they sent pricing for updating and fixing items, but they requested that financing be set before they will even come on site to see the system. He said that a local company, MageGrip, can come in and utilize half to three quarters of the District's existing system to retrofit and repair the exhaust system. He noted that the current system has not been serviced in the last three to five years and he hasn't been able to get Plymovent to even

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come in for preventative maintenance. Lt. Champion agreed to get some local references that use the new vendor. Short discussion followed regarding the purpose of the exhaust system and where the system would fit into the budget.

- **Microsoft Teams** – Le requested to change the video conferencing platform for the commissioner meetings from Zoom to Microsoft Teams as the staff is already using Teams for internal meetings. Komorsky said that was ok with the Board.

ABSTRACT - \$80,485.56

Upon a MOTION made by Burns and SECONDED by Sassi, the Board RESOLVED to pay the bills for the end of December (as per the abstract) of \$80,485.56. Burns – Aye, Pignataro – Aye, Sassi – Aye, Ward – Aye, Komorsky - Aye. **Motion Carried.**

PUBLIC COMMENTS: (none)

EXECUTIVE SESSION

At 8:22 pm, upon a MOTION made by Sassi, and SECONDED by Burns, the Board RESOLVED to go into Executive Session to discuss two personnel issues from Komorsky, one personnel issue from Chief O'Connor, one personnel issue from Ward, one personnel issue from Benenati, and two personnel and one legal issue from Sassi. Burns – Aye, Pignataro – Aye, Sassi – Aye, Ward – Aye, Komorsky - Aye. **Motion Carried.**

REGULAR SESSION AND ADJOURNMENT:

Regular session was resumed at 9:41 pm.

At 9:43 pm, upon a MOTION made by Burns and SECONDED by Pignataro, the Board RESOLVED to adjourn the meeting. Burns – Aye, Pignataro – Aye, Sassi – Aye, Ward – Aye, Komorsky - Aye. **Motion Carried.**

Respectfully submitted,
Bria Le - District Secretary

Approved by the Board of Fire Commissioners on 1/25/22

Purchasing Policy

Policy Statement

The District has adopted these internal policies and procedures governing all procurements of goods and services. All such purchases using the funds or credit of the District shall be pursuant to this policy.

Goals of Purchasing Policy

The goals of the District in its purchasing policy are to:

- (1) Assure the prudent and economical use of public moneys in the best interest of the taxpayers of the District
- (2) To facilitate the acquisition of goods and services of maximum quality at the lowest possible cost under the circumstances; and
- (3) To guard against favoritism, improvidence, extravagance, fraud, and corruption.

Purchasing Bid / Quote requirements

When bidding is not required by statute, and whenever feasible, the District shall obtain alternative proposals or quotations for goods and services by use of written request for proposals, written quotations, verbal quotations or any other method of procurement which furthers the purposes of this policy.

Should a sufficient number of qualified vendors or suppliers be available, the following shall serve as a minimum number of quotations necessary for any purchase or public works contract.

<u>Estimated amount of Purchase Contract</u>	<u>Pre-Purchase Requirement</u>	<u>Authorized Purchaser</u>
\$0 - \$500 (Vehicle and Building Repair related)	None	Lieutenants*
\$0 - \$4,999.99	None	Chief, EMS Admin
\$5,000.00 - \$9,999.99	2 written quotations	BOFC
\$10,000.00 - \$19,999.99	3 written/faxed quotations	BOFC
\$20,000 and Greater	Competitive Bid	BOFC
<u>Estimated amount of Public Works Contract**</u>	<u>Pre-Purchase Requirement</u>	<u>Authorized Purchaser</u>
\$0 - \$9,999.99	None	Chief, EMS Admin
\$10,000.00 - \$19,999.99	2 written quotations	BOFC
\$20,000.00 - \$34,999.99	3 written/faxed quotations	BOFC
\$35,000 and Greater	Competitive Bid	BOFC

Note; In the absence of an authorized purchaser contact the BOFC Chairman

Initially adopted by the BoFC on 3/22/16

*Lieutenant purchasing authorization approved by the BoFC on 11/24/20.

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The District may determine, on a case by case basis or for certain types of procurements generally, that the solicitation of alternative proposals or quotation will not be in the best interest of the District.

Authorized Purchase Order Signer

Authorized Purchase Order Signers can sign PO's based on authorization from an Authorized Purchaser. Authorized signers on Purchase Orders shall be the District Secretary, District Book Keeper, District Fire Chief, Deputy Fire Chief, EMS administrator, and Fire Lieutenant assigned Training.

Bidding

General Municipal Law 104-a(2)(a) requires that the District prescribe a procedure for determining whether a procurement of goods and services is subject to competitive bidding and documenting the basis for any determinations that competitive bidding is not required by law. In accordance with that requirement, the District has implemented the following policy as guidance.

Instances when Bidding is Required

Bidding shall be required for all contracts for public work involving an expenditure of more than thirty-five thousand dollars (\$35,000) and all purchase contracts involving an expenditure of more than twenty thousand dollars (\$20,000). The contract shall be awarded to the lowest responsible bidder, who meets the bid specifications. The District shall determine what defines "responsible" for purposes of this requirement.

Awarding Bids to other than the lowest Bidder

A contract for public works is defined as including an agreement for the erection, construction, reconstruction or alteration of building or lands.

In those cases where bids have been awarded to other than the lowest bidder (as opposed to lowest responsible bidder), even in those cases where informal bids have been accepted, the District shall document the justification and documentation for such choice, setting forth the reasons such an award furthers the goals of this policy.

In certain limited instances, the District may, in its sole discretion, determine that alternative proposals or quotations will not be in the best interest of the District. The commissioners will make such determinations in the rare instances that such need arises.

The unintentional failure to fully comply with the provisions of this section shall not be grounds to void action taken or give rise to a cause of action against the Fire District or any commissioner, officer, volunteer or employee thereof.

Aggregate Purchases/Items of Similar Nature

Separate purchases of the same or similar item purchased in a reasonable short time or in a single fiscal year that would exceed \$20,000 shall be considered a single purchase for determining whether bidding is required.

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Items of a similar nature should be grouped together for purposes of determining whether bidding is required.

Yearly Service Contracts

A service contract that will likely exceed thirty-five thousand (\$35,000) dollars must be bid.

Service Contracts vs. Purchase Contracts and Professional Service Agreements

The District recognizes the importance of determining whether a contract qualifies as one for the purchase of services or goods, as the purchase of services has a higher monetary threshold to mandate bidding. Additionally, certain professional services might not require bidding at all.

A contract involving both a purchase and professional services may qualify under the professional services exception if two criteria are met: (1) the professional services component of the contract is the primary or predominant part of the acquisition; and (2) there is an inextricable integration of the professional services and the physical components. This means that a contract will only be deemed to constitute professional services when the biddable component of the contract cannot be separated from the professional services. The “total character” of the agreement must be examined to ascertain its essential character or focus.

In the event that a purchase involves both a service and the purchase of goods, the District will determine whether the contract is one for public works or for the purchase of goods and use the appropriate limit to determine whether bidding is required.

A contract is mainly one for public works when the services provided constitute a predominant portion of the contract as to render the equipment purchase merely incidental to the provision of the technical services.

When Bidding is Not Required

- (1) If there is only one “sole” source for the item;
 - Purchases made on State Contract / NYS Office of General services do not require bidding.
 - In this instance, the District shall document the unique benefit of the item as compared to others and its advantage to any similar item in the market.
 - Whether a particular contract involves a true sole source situation is a question of fact and municipal officials should be prepared to factually verify that the goods or services sought may only be obtained from a single source.
- (2) If the item is a “true lease”.
 - A true lease has no nominal fee buyout provision. A true residual value may be permitted for a buyout.
 - The title must always be with the leasing company, not the District.
- (3) Insurance is not subject to bidding under New York State law. However, the District shall make all reasonable attempts to obtain bids for general insurance coverage once every three years.
- (4) Surplus and second-hand supplies, material or equipment may be purchased without competitive bidding from the federal government, the state of New York or from any other

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political subdivision, District or public benefit corporation. Not that a fire company is not considered a municipality.

- (5) Emergency purchases. In case of a public emergency arising out of an accident or other unforeseen occurrence or condition whereby circumstances affecting public buildings, public property or the life, health, safety or property of the inhabitants of the District, require immediate action which cannot await competitive bidding, contracts for public work or the purchase of supplies, material or equipment may be dispensed with for such purchase.

Examples of Services Not Required To Be Bid

Professional services which involve the application of specialized expertise, the use of professional judgment, or a high degree of creativity in the performance of the contract are not required to be bid. Professional service contracts often involve a relationship of personal trust and confidence.

Therefore, the following are professional services:

- Attorneys
- Accountants for other than an audit
- Physicals performed by physicians
- Computer programmers
- Information Technology Services
- Architects
- Printing:

Contracts which only incidentally involve printing, such as the purchase of forms, envelopes or letterheads containing the municipality's name, address and other related matter, are considered purchase contracts for goods. Where the printing is not incidental, however, but represents the major portion of the work and costs, such as in printing of briefs and records on appeal, such services fall into the category of professional services.

Alternative proposals or quotations for goods and services shall be secured by use of written request for proposals, written quotations, verbal quotations or any other method of procurement which furthers the purposes of this section.

Advertising for Bids

Advertisement for bids shall be published in the official newspaper or newspapers for the District chosen for notice of meetings and elections at the organizational meeting in January.

The advertisement shall contain a statement of the time when and place where all bids shall be received.

All bid solicitations shall state that it will not permit electronic bid submission.

The District will designate an officer to open the bids at the time and place specified in the notice. Such officer shall make a record of such bids including the name of the bidder, the date received and any other information deemed necessary for each bid.

All bids received shall be publicly opened and read at the time and place specified in the notice.

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At least five days shall elapse between the first publication of such advertisement and the date so specified for the opening and reading of bids.

Bidding Process

All bidders shall provide an appropriate bid bond.

All bids shall be sealed until the time when all bids shall be opened together.

In any case where a responsible bidder's gross price is reducible by an allowance for the value of used machinery, equipment, apparatus or tools to be traded in by a political subdivision, the gross price shall be reduced by the amount of such allowance, for the purpose of determining the low bid.

In cases where two or more responsible bidders furnishing the required security submit identical bids as to price, the District may award the bid to any of such bidders.

The District may reject all bids and re-advertise for new bids if necessary.

Electronic Bid Submission

Although permitted by law, the District shall not permit electronic bid submission.

Developing Specifications

Whenever possible, practical, and feasible and consistent with open competitive bidding, the District may use the stock item specifications of manufacturers, producers and/or assemblers located in New York State in developing specifications for items to be let for bid in its purchasing contracts and may use the data and information contained in stock item specifications forms to assist in his determination of what constitutes a stock item of a manufacturer, producer and/or assembler located in New York State for the purpose of helping to retain jobs, business, and industry presently in the state of New York and attracting expanded and new business and industry to the state of New York so as to best promote the public interest.

Prohibition on Certain Bidders and Vendors

No vendor or seller of goods or services, and no person, firm, partnership or corporation of which such vendor is a member, director or officer, who has refused to:

- (1) Testify in front of a grand jury, head of a state department, temporary state commission or other state agency, the organized crime task force in the department of law, head of a city department, or other city agency, which is empowered to compel the attendance of witnesses and examine them under oath, to testify in an investigation concerning any transaction or contract had with the state, any political subdivision thereof, a public authority or with any public department, agency or official of the state or of any political subdivision thereof or of a public authority.
- (2) To sign a waiver of immunity against subsequent criminal prosecution or
- (3) To answer any relevant question concerning such transaction or contract,

Shall be qualified to sell or submit bids to or receive an award from or enter into any contract with the District, for goods, work or services, for a period of five years after such refusal or until a disqualification shall be removed.

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Any and all contracts made with the District or official thereof, by such person, and by any firm, partnership, or corporation of which he is a member, partner, director, or officer may be cancelled or terminated by the District without incurring any penalty or damages on account of such cancellation or termination. Any monies owing by the District for goods delivered or work done prior to the cancellation or termination shall be paid.

Statement of Non-Collusion Required

All contracts for work and services shall contain a statement of non-collusion in bids and proposals to the District

Security Bonds

Whenever a security bond is posted by a successful bidder for the faithful performance of a District project, for which state aid is approved, the name and address of the bonding company or person issuing the security bond, the number of such bond, and such other information as may be required by the state department or agency responsible for supervising the aid program regarding the project, shall be transmitted to such department or agency, where it shall be reviewed to determine its authenticity prior to award of such contract. The original of such bond shall remain in the office of the District. Upon request of such department or agency, the superintendent of insurance shall render such assistance as is necessary to determine the authenticity of the security bond.

Bid Mistakes

Where a unilateral error or mistake is discovered in a bid, such bid may be withdrawn after a showing of the following:

- (1) The mistake is known or made known to the District prior to the awarding of the contract or within three (3) days after the opening of the bid, whichever period is shorter; and
- (2) The price of the bid was based on an error of such magnitude that enforcement would be unconscionable; and
- (3) The bid was submitted in good faith and the bidder submits credible evidence that the mistake was a clerical error as opposed to a judgment error; and
- (4) The error in the bid is actually due to an unintentional and substantial arithmetic error or an unintentional omission of a substantial quantity of work, labor, material, goods or services made directly in the compilation of the bid, which unintentional arithmetic error or unintentional omission can be clearly shown by objective evidence drawn from inspection of the original work paper, document, or materials used in the preparation of the bid sought to be withdrawn; and
- (5) It is possible to place the District in status quo ante.

The sole remedy for a bid mistake in accordance with this section shall be withdrawal of that bid and the return of the bid bond or other security, if any, to the bidder. Thereafter, the District may, in its discretion, award the contract to the next lowest responsible bidder or re-bid the contract. Any amendment to or reformation of a bid or a contract to rectify such an error or mistake therein is strictly prohibited.

[Initially adopted by the BoFC on 3/22/16](#)

*Lieutenant purchasing authorization approved by the BoFC on 11/24/20.

**Estimated amount of Public Works Contract changes to amounts approved by the BoFC on 1/11/22.

Recycled Goods

When purchasing products, the District may, wherever recycled products meet contract specifications and the price of such products is reasonable competitive, purchase such products.

“Recycled product” shall mean any product which is manufactured from secondary materials, as defined in subdivision one of section two hundred sixty-one of the economic development law, and which meets the requirements of subdivision two of section 27-0717 of the environmental conservation law and regulations promulgated pursuant thereto.

“Reasonably competitive” shall mean that the cost of the recycled product does not exceed a cost premium of ten percent above the cost of a comparable product that is not recycled product or, if at least fifty percent of the secondary materials utilized in the manufacture of that product are generated from the waste stream in New York State, the cost of the recycled product does not exceed a cost premium of fifteen percent above the cost of a comparable product that is not a recycled product.

Whenever such officer, board or agency shall purchase or cause the purchase of printing on recycled paper pursuant to this section, he or she shall require the printed material to contain the official state recycling emblem if such paper has been approved by the department of environmental conservation as satisfying the requirements of such statute and regulations, or, if such paper has not been so approved, require the printed material to include a printed statement which indicates the percentages of pre-consumer and post-consumer recycled material content of such paper.

[Initially adopted by the BoFC on 3/22/16](#)

*Lieutenant purchasing authorization approved by the BoFC on 11/24/20.

**Estimated amount of Public Works Contract changes to amounts approved by the BoFC on 1/11/22.



LA GRANGE FIRE DISTRICT

504 Freedom Plains Road • Poughkeepsie, NY 12603
Tel (845) 471-4693 • Fax (845) 452-3349



FIXED ASSET CAPITALIZATION POLICY

The LaGrange Fire District will regard its assets (including buildings, land or rights to land, and certain equipment, vehicles and furnishings) as fixed assets and shall regard those assets as capitalized, when all of the following criteria are met:

- (1) The Asset, when purchased, built or leased, shall have a useful life of one year or more.
- (2) The cost of the Asset (including installation) is \$20,000 or more. Multiple identical Assets whose individual cost is less than \$20,000 but the aggregate total of all identical Assets is \$20,000 or more are capitalized, as if they are a single Asset.
- (3) The cost of repairing or renovating the Asset is \$20,000 or more and prolongs the life of the Asset.

The Fire District shall establish an inventory of its Fixed Capitalized Assets. The inventory will include a brief description of the Asset (or group of Assets), the location of the Asset, its original estimated useful life, its remaining estimated useful life, its current condition, and its estimated replacement value.

The Fire District will regard software programs as fixed Assets, subject to the required criteria in this capitalization policy, and will amortize the cost of the Asset over an estimated useful life of three (3) years. Costs associated with software maintenance and customer support are considered expenditures which will not be capitalized.

Other Considerations:

- (1) IMPROVEMENTS are expenditures for additions, alterations and renovations that appreciably prolong the life of the Asset, materially increase its value or adapt it to a different use. The cost of Improvements made to an Asset shall be capitalized.
- (2) REPAIR is an expenditure that keeps the property in ordinary efficient operating condition. The cost of the repair does not add to the value or prolong the life of the Asset. All repair expenditures are charged to the appropriate department and fund and shall not be capitalized.



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Investment Policy

BE IT RESOLVED that the LaGrange Board of Fire Commissioners of the LaGrange Fire District designates the Tompkins Mahopac Bank as the official depository of all Fire District funds and funds to be invested, pursuant to New York State Law, or any other local commercial bank offering the best interest rates.

District Funds shall be invested in certificates of deposits, treasury bills, money markets, and/or repurchase agreements when necessary and prudent, as to provide the appropriate liquidity of funds to meet operating requirements and these funds shall be FDIC insured and collateralized in compliance with Section 10 of the General Municipal Law.

The depository bank shall provide written custodial agreements and written security agreements, which will comply with General Municipal Law. This investment policy shall be reviewed annually at the re-organizational meeting of the LaGrange Board of Fire Commissioners and at any other time deemed necessary by the Board.

The designees assigned for investment management are the Board of Fire Commissioners and the District Treasurer.



LA GRANGE FIRE DISTRICT

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Credit Card Policy:

The LaGrange Fire District shall maintain the following Credit Card(s):

 Visa –Tompkins Trust (Mahopac National Bank)

 Wright Express (WEX) Fuel Cards

 Staples

District credit cards are issued to and may only be used by the following district officials and employees:

 Commissioner George Burns as the Authorized Officer, Fire District Secretary, Fire District Officers: Chief, Deputy Chief, Lieutenant (Training), EMS Administrator

1. The Fire District may issue District credit cards to the Chief, Deputy Chief, Lieutenant (Training), and EMS Administrator in their individual name and may revoke same at will. In addition, the District Secretary may be in possession of a District credit card to be used as needed for travel, postage or any other Commissioner approved expense.
2. District issued credit cards are to be used ONLY for official Fire District business.
3. All receipts for credit card purchases must be attached to a Fire District Purchasing form and submitted to the Board of Fire Commissioners for payment approval. Receipts must detail all charges including the name of the individual who incurred the charge, the reason for the charge and the amount of the charge.
4. District issued credit cards are not to be used for the purchase alcoholic beverages.
5. Personal Responsibility-the individual incurring the costs who fails to comply with District procedures will be personally responsible for all sums charged. Any charges made on District credit cards that do not have proper supporting documentation, the individual, not the district, will pay detail.
6. If a charge is determined to be an inappropriate or unauthorized Fire District charge, or if adequate documentation of the charge is not submitted to show it to be an authorized District charge, the individual responsible for the charge shall pay said charge within thirty days of the receipt of invoice from the credit card company.
7. All credit card users have the responsibility to notify both the Credit Card Company and the District Treasurer immediately, in the event the that the card is lost or stolen.
8. The Tompkins Trust Bank service number is 1-866-552-8855.
9. Any expenditure on the District credit card must be pre-approved by a Fire Commissioner, with the exception of the event of an emergency, when the Chief or the officer on the scene would be authorized to make emergency purchases as long as the Board is notified within 24 hours after the event.



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Fund Balance Policy Developed for GASB 54

Purpose

The LaGrange Fire District Board of Fire Commissioners recognizes that the maintenance of a fund balance is essential to the preservation of the financial integrity of the District and is fiscally advantageous for both the District and the taxpayer. This policy establishes goals and provides guidance concerning the desired level of fund balance maintained by the District to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances.

Definitions

Fund balance is a measurement of available financial resources and is the difference between total assets and total liabilities in each fund.

GASB Statement 54 distinguishes fund balance classified based on the relative strength of the constraints that control the purposes for which specified amounts can be spent. Beginning with the most restrictive constraints, fund balance amounts will be reported in the following categories:

- 1) **Nonspendable fund balance** – amounts that are not in a spendable form (e.g., inventory) or are legally or contractually required to be maintained intact (e.g., permanent fund principal).
- 2) **Restricted fund balance** – amounts that can be spent only for the specific purposes stipulated by external parties either constitutionally or through enabling legislation (e.g., grants or donations).
- 3) **Committed fund balance** – amounts that can be used only for the specific purposes determined by a formal action of the Board of Fire Commissioners. Commitments may be changed or lifted only by referring to the formal action that imposed the constraint originally (e.g., the board's commitment in connection with future construction projects).
- 4) **Assigned fund balance** – amounts *intended* to be used by the government for specific purposes. Intent can be expressed by the Board of Fire Commissioners or by a designee to whom the governing body delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.
- 5) **Unassigned fund balance** – includes all amounts not contained in other classifications and is the residual classification of the general fund only. Unassigned amounts are available for any legal purpose.



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Policy

The responsibility for designating funds to specific classifications shall be as follows:

Committed Fund Balance – The Board of Fire Commissioners is the District’s highest level of decision-making authority, and the formal actions that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the Board.

Assigned Fund Balance – The Board of Fire Commissioners has authorized the Treasurer as the official authorized to assign fund balance to a specific purpose as approved by this fund balance policy.

Unassigned Fund Balance Target

It is the goal of the District to achieve and maintain an unassigned fund balance in the general fund at fiscal year-end of not less than 20% and not more than 35 % of annual expenditures. If the unassigned fund balance at fiscal year-end fall outside of the target range, the District shall develop a restoration plan to achieve and maintain the minimum fund balance.



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INDEMNIFICATION POLICY

APPLICABILITY: This policy applies to all personnel.

It is the policy of the Fire District to indemnify every Commissioner, Officer, employee and active member of the District for acts and omissions occurring within the scope of their duty in such capacity. This includes but is not limited to indemnification in accordance with Public Officers Law Section 18, Town Law 178-d, General Municipal Law 205-g, and as otherwise permitted or obligated by common law.

Any person, including an active member, who is served with a summons, petition, hearing notice or other action shall immediately deliver the same to the Chair of the Fire District, along with a written request for defense and indemnification. Pursuant to law, such written request and a copy of the pleadings must be delivered to the District Secretary and/or the Chair of the Board of Fire Commissioners within TEN DAYS of service upon the individual.

Indemnification shall not extend to expenses for punitive damages, fines, or penalties incurred as a result of intentionally harmful conduct.

LaGrange Fire District
Board of Fire Commissioners
2022 Monthly Meeting Schedule

January	11 (Organizational Meeting) 25
February	08 22
March	08 22
April	12 26
May	10 24
June	14 28
July	12 26
August	09 23
September	13 27
October	11 18 - Budget Hearing 25
November	08 22
December	TBD 13 – Commissioner Election 27

The first official monthly meeting of the LaGrange Fire District is normally held on the second Tuesday of each month, and the second meeting on the fourth Tuesday of each month. All meetings will begin at 6:00 PM and be held at Firehouse #2, located at 504 Freedom Plains Road in Poughkeepsie, NY.

The location and time of the meeting may be changed by further resolution of the Board of Fire Commissioners upon proper notification to the public, pursuant to New York State Law, of such change.

COMMISSIONER COMMITTEE ASSIGNMENTS - 2022

ANNUAL BUDGET PREPARATION	<i>All Commissioners</i>
CONTRACTOR LIST UPDATE	<i>Burns & Pignataro</i>
EQUIPMENT and APPARATUS	<i>All Commissioners</i>
INTERFACE WITH: Attorneys Annual Auditors	<i>Komorsky & Ward</i>
INSURANCE	<i>Komorsky</i>
TELECOMMUNICATIONS	<i>Burns</i>
LIASON TO: Company #1 Company #2 Company #3 Mechanic's Facility Department President Department Training Local IAFF Company Officers LaGrange Town Hall	<i>Ward</i> <i>Burns</i> <i>Pignataro</i> <i>All Commissioners</i> <i>All Commissioners</i> <i>All Commissioners</i> <i>All Commissioners</i> <i>All Commissioners</i> <i>Komorsky, Ward, & Burns</i>
LONG RANGE PLANNING	<i>All Commissioners</i>
MONTHLY BANK RECONCILIATION	<i>Komorsky, Pignataro, & Ward</i>
MONTHLY BUDGET REVIEW	<i>All Commissioners</i>
RULES/ POLICIES / REGULATIONS	<i>All Commissioners</i>
SUNSHINE	<i>Pignataro</i>

VENDOR	Amount Due	PO #	Due Date	1/11/2022
AS Administrators ✓	\$ 1,691.50	10918		VFF cancer benefit program 2022
Ameritas ✓	\$ 6,970.36	10919		Dental Insurance Jan 2022
Arch Insurance ✓	\$ 788.70	10920		2022 Disability Insurance
Bottini Fuel ✓	\$ 1,056.76	10921		Diesel Fuel Delivery Dec 2021
Bottini Fuel ✓	\$ 1,031.63	10922		Diesel Fuel Delivery Jan 2022
Central Hudson ✓	\$ 5,802.69	10923		Nov & Dec 2021 Electric charges all 3 stations
CryoWeld ✓	\$ 122.52	10938		Oxygen deliveries & Fire Extinguisher inspections
CryoWeld ✓	\$ 82.46	10939		Oxygen delivery
Everdixie ✓	\$ 12.52	10890		Medications
Freihofer Ice & Springwater ✓	\$ 153.00			Dec 2021 water delivery
Frontier Communications ✓	\$ 112.67	10924		Jan 2022 phone service Sta 1
HG Page ✓	\$ 97.93	5227		Building supplies
HG Page ✓	\$ 122.97	5212		Cleaning supplies - Sta 1
Hi-Tech Fire & Safety ✓	\$ 14,930.60	10925		Bunker gear order
HO Penn ✓	\$ 1,296.42	10926		Generator Inspections - All 3 stations
Hudson Valley Office Furniture ✓	\$ 2,867.00	10891		Sta 2 office furniture
Hudson Valley Office Furniture ✓	\$ 3,320.00	10916		Meeting room chairs
Jackson Lewis ✓	\$ 9,652.50	10927		Professional fees Nov 2021
Joedy Kievit, Rec. of Taxes ✓	\$ 2,870.37	10937		2022 property taxes
Kosco/Heritage ✓	\$ 504.71	10928		Sta 1 fuel oil delivery Dec 2021
Medical Warehouse ✓	\$ 205.60			Medical supplies
Medical Warehouse ✓	\$ 184.70			Medical supplies
Medical Warehouse ✓	\$ 557.88			Medical supplies
Medical Warehouse ✓	\$ 280.50			Medical supplies
Medical Warehouse ✓	\$ 94.20			Medical supplies
Minerva Cleaners ✓	\$ 318.00	10929		PPE repairs
Poughkeepsie Journal ✓	\$ 50.80	10930		Printed ad for 2022 Reorg meeting
Precision Automotive ✓	\$ 55.34	10931		47-3 oil change
Premier Fire Apparatus ✓	\$ 3,951.43	10932		47-55 repairs
Premier Fire Apparatus ✓	\$ 2,023.88	10933		47-12 repairs
Premier Fire Apparatus ✓	\$ 7,835.67	10934		47-13 repairs
Royal Carting Service ✓	\$ 407.62			Dec 2021 waste removal
Security Mutual ✓	\$ 2,420.25	10935		Life Ins annual premium 5 staff members
Shelterpoint ✓	\$ 1,002.54	10936		Vision Insurance Jan 2022
Staples ✓	\$ 1,354.33	10942		Office supplies
Stryker Sales ✓	\$ 459.32	10889		Medical equipment
Teleflex ✓	\$ 1,215.50	10888		Medical equipment
The Workplace ✓	\$ 701.00	10941		Dec 2021 physicals
Tompkins Bank (Cardholder Services) ✓	\$ 2,095.41	10944		Dec 2021 credit card purchases
VESO Life ✓	\$ 321.89			Volunteer life insurance Feb 2022
Wats International ✓	\$ 132.82	5208		Household supplies
WEX Bank ✓	\$ 669.57	10943		Gas card purchases Dec 2021

TOTAL SUBMITTED	\$ 80,485.56	Date:	Commissioner Signatures:
<i>changes listed:</i>		01/11/22	
		1/11/22	
TOTAL APPROVED		1/11/22	
KEY:		1/11/22	
pre-paid			
Paid			

Treasurer's Report
January 2022

Presented 1/11/2022

Cash Balance as of December 31, 2021

OPERATING

General Fund Checking	\$	594,046.41
General Fund Money Market	\$	1,299,179.13
Accrued Benefits	\$	249,841.45
Total Operating Cash	\$	2,143,066.99

RESERVES & RESTRICTED

Apparatus	\$	447,587.25
Land & Building	\$	798,463.16
Trust & Agency	\$	1.00
Total Reserved & Restricted	\$	1,246,051.41

TOTAL CASH \$ 3,389,118.40

All bank accounts reconciled by Treasurer

Board has been provided November & December 2021 bank statements, reconciliations, and cancelled checks for audit

OLD ITEMS

- none

NEW ITEMS

- Cash required to fund through 3/15 = approximately \$1,500,000
- Cash on hand at 1/1/2022 = approximately \$2,000,000
- Net Operating Surplus of approximately \$430,000 for 2022, which will end up being our net transfer to Reserves
- Financials still require adjustments for year-end accruals

PENDING ITEMS

- none

Balance Sheet
December 31, 2021

LaGrange Fire District
 Balance Sheet
 As of December 31, 2021

	<u>Dec 31, 21</u>	<u>Dec 31, 20</u>
ASSETS		
Current Assets		
Checking/Savings		
Fiduciary Accounts		
1045 · Trust & Agency Checking	1.00	1.00
Total Fiduciary Accounts	1.00	1.00
Operating Accounts		
1020 · General Fund Checking	594,046.41	531,444.80
1025 · General Fund MM	1,299,179.13	1,220,347.78
1026 · Accrued Benefits MM	249,841.45	249,727.17
Total Operating Accounts	2,143,066.99	2,001,519.75
Reserve Accounts		
1010 · Apparatus Reserve MM	447,587.25	227,978.84
1030 · Land & Building MM	798,463.16	744,892.07
Total Reserve Accounts	1,246,050.41	972,870.91
1040 · Payroll Clearing	633.41	-165.67
Total Checking/Savings	3,389,751.81	2,974,225.99
Accounts Receivable		
1200 · Accounts Receivable	7,490.70	7,350.00
Total Accounts Receivable	7,490.70	7,350.00
Total Current Assets	3,397,242.51	2,981,575.99
TOTAL ASSETS	<u>3,397,242.51</u>	<u>2,981,575.99</u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · Accounts Payable	-86,896.10	-75,085.76
Total Accounts Payable	-86,896.10	-75,085.76
Other Current Liabilities		
2200 · Payroll-457(b)	4,738.94	12,221.81
2400 · Payroll Liabilities	-194.51	0.00
2500 · Payroll-IAF uni	621.68	621.68
2900 · Payroll-NYS Retirement	4,115.36	3,428.24
Total Other Current Liabilities	9,281.47	16,271.73
Total Current Liabilities	-77,614.63	-58,814.03
Total Liabilities	-77,614.63	-58,814.03

LaGrange Fire District
Balance Sheet
As of December 31, 2021

	<u>Dec 31, 21</u>	<u>Dec 31, 20</u>
Equity		
2949 · Non-spendable Fund Balance	366,097.38	366,097.38
2950 · Retained Earnings	436,984.44	-199,431.60
2951 · Restricted Fund Balance	2,237,302.53	2,237,302.53
2954 · Misc Income	5.67	5.67
Net Income	434,467.12	636,416.04
Total Equity	<u>3,474,857.14</u>	<u>3,040,390.02</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,397,242.51</u></u>	<u><u>2,981,575.99</u></u>

Budget vs. Actual - Summary
FYE December 31, 2021

LaGrange Fire District
Profit & Loss Budget vs. Actual

January through December 2021

	Jan - Dec 21	Budget	% of Budget
Ordinary Income/Expense			
Income			
1001 · Real Property Taxes	8,037,641.00	8,037,641.00	100.0%
2401 · Interest and Earnings	7,243.24	35,000.00	20.7%
2665 · Sale of Equipment	350.00		
2680 · Insurance Recoveries	5,308.56		
2705 · Gifts and Donations	275.01	1,000.00	27.5%
2770 · Unclassified Income	335.25		
3200 · Investment Income	85,527.91	80,000.00	106.9%
3500 · Reimbursement Income	4,382.52	30,000.00	14.6%
3528 · Reimb of Wages	112,467.90		
3530 · Reimbursement	2,339.28		
3900 · Uncategorized Income	-4.03		
4389 · Federal Aid (Grant)	86,305.92		
Total Income	8,342,172.56	8,183,641.00	101.9%
Gross Profit	8,342,172.56	8,183,641.00	101.9%
Expense			
1 · Personal Services	3,876,722.50	3,674,813.00	105.5%
2 · Capital & Equipment	411,833.17	737,500.00	55.8%
3 · Contractual & Other Expenses	794,676.60	1,020,750.00	77.9%
4 · Benefits	2,824,278.66	2,750,578.00	102.7%
8000 · Accounts No Longer In Use	194.51		
Total Expense	7,907,705.44	8,183,641.00	96.6%
Net Ordinary Income	434,467.12	0.00	100.0%
Net Income	434,467.12	0.00	100.0%

Budget vs. Actual - Detail
FYE December 31, 2021

LaGrange Fire District
Profit & Loss Budget vs. Actual

January through December 2021

	Jan - Dec 21	Budget	% of Budget
Ordinary Income/Expense			
Income			
1001 · Real Property Taxes	8,037,641.00	8,037,641.00	100.0%
2401 · Interest and Earnings			
3222 · Int - Apparatus Reserve	178.29		
3226 · Int - General Fund MM	6,379.58		
3228 · Int - Land & Build Reserve	571.09		
3230 · Int - Accrued Benefits Reserve	114.28		
2401 · Interest and Earnings - Other	0.00	35,000.00	0.0%
Total 2401 · Interest and Earnings	7,243.24	35,000.00	20.7%
2665 · Sale of Equipment			
2665 · Sale of Equipment - Other	350.00		
Total 2665 · Sale of Equipment	350.00		
2680 · Insurance Recoveries	5,308.56		
2705 · Gifts and Donations	275.01	1,000.00	27.5%
2770 · Unclassified Income			
3420 · Research fees	23.25		
2770 · Unclassified Income - Other	312.00		
Total 2770 · Unclassified Income	335.25		
3200 · Investment Income			
3210 · Dividends - State Insurance Fd	85,527.91	80,000.00	106.9%
Total 3200 · Investment Income	85,527.91	80,000.00	106.9%
3500 · Reimbursement Income			
3510 · Refund Other			
3512 · ref of exp-Buildings/Grounds	193.00		
Total 3510 · Refund Other	193.00		
3514 · Reimbursement - Cablevision Exp	1,168.25		
3522 · DOH Training/Cert Reimbursement	1,460.00		
3524 · Personal Services Reimbursement	-21.13	5,000.00	-0.4%
3570 · EMS Public Training			
Public Training	350.00		
3570 · EMS Public Training - Other	906.40		
Total 3570 · EMS Public Training	1,256.40		
3500 · Reimbursement Income - Other	326.00	25,000.00	1.3%
Total 3500 · Reimbursement Income	4,382.52	30,000.00	14.6%
3528 · Reimb of Wages	112,467.90		
3530 · Reimbursement	2,339.28		
3900 · Uncategorized Income	-4.03		
4389 · Federal Aid (Grant)	86,305.92		
Total Income	8,342,172.56	8,183,641.00	101.9%
Gross Profit	8,342,172.56	8,183,641.00	101.9%
Expense			
1 · Personal Services			
7310 · Personal Services	5,692.51		
7322 · Payroll			
7324 · GROSS			
7400 · OT Overtime Payroll			
7400 · OT Overtime Payroll - Other	1,053,117.84		
Total 7400 · OT Overtime Payroll	1,053,117.84		
7480 · Fire Fighter Base	2,817,912.15		
Total 7324 · GROSS	3,871,029.99		
7322 · Payroll - Other	0.00	3,674,813.00	0.0%
Total 7322 · Payroll	3,871,029.99	3,674,813.00	105.3%
Total 1 · Personal Services	3,876,722.50	3,674,813.00	105.5%

LaGrange Fire District
Profit & Loss Budget vs. Actual

January through December 2021

	Jan - Dec 21	Budget	% of Budget
2 · Capital & Equipment			
7000 · Land & Building			
7010 · Equipment			
7012 · Personal Protective Gear	33,931.45		
7014 · PPE Maintenance and Repair	4,712.61		
7016 · Radios	8,400.43		
7010 · Equipment - Other	142,148.60		
Total 7010 · Equipment	189,193.09	180,000.00	105.1%
Total 7000 · Land & Building	189,193.09	180,000.00	105.1%
7020 · Apparatus			
7021 · Ambulance	193,190.37		
7020 · Apparatus - Other	27,769.59		
Total 7020 · Apparatus	220,959.96		
7030 · Transfers to Reserves			
7031 · Land & Building Reserve	0.00	150,000.00	0.0%
7032 · Apparatus Reserve	0.00	400,000.00	0.0%
7030 · Transfers to Reserves - Other	0.00	7,500.00	0.0%
Total 7030 · Transfers to Reserves	0.00	557,500.00	0.0%
2 · Capital & Equipment - Other	1,680.12		
Total 2 · Capital & Equipment	411,833.17	737,500.00	55.8%
3 · Contractual & Other Expenses			
5000 · Blanket Accident Ins.			
5100 · Insurance			
5140 · Blanket Accident/Health	17,556.00		
5100 · Insurance - Other	73,790.45		
Total 5100 · Insurance	91,346.45		
5000 · Blanket Accident Ins. - Other	0.00	100,000.00	0.0%
Total 5000 · Blanket Accident Ins.	91,346.45	100,000.00	91.3%
5500 · Contingency	0.00	100,000.00	0.0%
6000 · Buildings & Ground			
6020 · Fuel			
6022 · Fuel Oil-ST1	3,741.73		
6024 · Fuel Oil-ST3	3,339.58		
6020 · Fuel - Other	0.00	15,000.00	0.0%
Total 6020 · Fuel	7,081.31	15,000.00	47.2%
6030 · Electricity			
6031 · FH1 Electricity	10,206.08		
6032 · FH2 Electricity	15,963.16		
6033 · FH3 Electricity	7,637.11		
6034 · Mechanics Facility	25.12		
6036 · Trailer Electric	3,009.81		
6030 · Electricity - Other	3,710.70	50,000.00	7.4%
Total 6030 · Electricity	40,551.98	50,000.00	81.1%
6040 · R & S Buildings and Grounds			
6041 · Garbage Removal	8,882.35		
6042 · Generators	110.10		
6045 · Exterminators	1,275.00		
6046 · Cleaning service			
6046a · Cleaning Supplies	119.88		
Total 6046 · Cleaning service	119.88		
6047 · Propane	978.68		
6048 · Water-coolers	1,755.00		
6050 · Lawn Mowing	806.00		
6051 · Town of Lagrange water	294.15		
6054 · Station 1	4,600.42		
6055 · Station 2	35,665.72		
6056 · Station 3	17,340.29		
6040 · R & S Buildings and Grounds - Other	93,974.38	170,000.00	55.3%
Total 6040 · R & S Buildings and Grounds	165,801.97	170,000.00	97.5%

LaGrange Fire District
Profit & Loss Budget vs. Actual
January through December 2021

	Jan - Dec 21	Budget	% of Budget
6000 · Buildings & Ground - Other	9,468.77		
Total 6000 · Buildings & Ground	222,904.03	235,000.00	94.9%
6010 · Travel and Training			
6011 · Meal Advances	1,716.50		
6012 · Mileage, Tolls	1,036.75		
6015 · EMS cert and recert	2,836.95		
6010 · Travel and Training - Other	33,997.22	65,000.00	52.3%
Total 6010 · Travel and Training	39,587.42	65,000.00	60.9%
6100 · R & S Apparatus			
6105 · 47-11	10,179.72		
6106 · 47-12	102.71		
6107 · 47-13	170.00		
6110 · 47-32	5,499.40		
6111 · 47-55	7,164.71		
6112 · 47-61	384.81		
6114 · 47-68	20.00		
6115 · 47-71	1,050.00		
6116 · 47-72	76.94		
6117 · 47-88	7.06		
6118 · 47-89	989.99		
6119 · 47-97	1,130.26		
6120 · 47-73	24.38		
6150 · Shop supplies	384.10		
6100 · R & S Apparatus - Other	56,521.28	130,000.00	43.5%
Total 6100 · R & S Apparatus	83,705.36	130,000.00	64.4%
6200 · R & S Equipment			
6202 · Radio Repairs	3,512.99		
6200 · R & S Equipment - Other	20,325.51	20,000.00	101.6%
Total 6200 · R & S Equipment	23,838.50	20,000.00	119.2%
6220 · Gas, Diesel, Oil			
6222 · Unleaded gas	8,166.50		
6220 · Gas, Diesel, Oil - Other	24,429.21	35,000.00	69.8%
Total 6220 · Gas, Diesel, Oil	32,595.71	35,000.00	93.1%
6250 · Telephone			
6252 · Cell Phone	7,693.78		
6256 · Internet Service	6,792.28		
6258 · telephone FH1	1,381.49		
6250 · Telephone - Other	6,168.34	21,000.00	29.4%
Total 6250 · Telephone	22,035.89	21,000.00	104.9%
6310 · Elections Expense	420.00		
6330 · Office Supplies, Postage			
6320 · Other			
6324 · Chargebacks	622.32		
6320 · Other - Other	906.61		
Total 6320 · Other	1,528.93		
6332 · Office Equipment	2,366.95		
6330 · Office Supplies, Postage - Other	5,682.69	15,000.00	37.9%
Total 6330 · Office Supplies, Postage	9,578.57	15,000.00	63.9%
6350 · Association Dues	1,490.00	3,000.00	49.7%
6360 · Uniforms, Badges	20,372.32	15,000.00	135.8%
6380 · Awards	912.00	500.00	182.4%
6400 · Public Events			
6402 · Fire Prevention	21.96		
6404 · Safety Day	6,589.50		
6400 · Public Events - Other	338.72	12,000.00	2.8%
Total 6400 · Public Events	6,950.18	12,000.00	57.9%
6420 · Publications of Notice	324.87	750.00	43.3%
6430 · Maint Fire Alarm Systems	0.00	1,500.00	0.0%

LaGrange Fire District
Profit & Loss Budget vs. Actual

January through December 2021

	Jan - Dec 21	Budget	% of Budget
6500 · Professional Services			
6510 · ADP Payroll Fees	10,801.16	10,750.00	100.5%
6511 · Legal	126,857.86	123,000.00	103.1%
6512 · Audit	0.00	16,000.00	0.0%
Total 6500 · Professional Services	137,659.02	149,750.00	91.9%
6520 · IT Services	23,438.19	35,000.00	67.0%
6540 · Physical exams	19,366.70	35,000.00	55.3%
6560 · Miscellaneous	6,422.09	4,500.00	142.7%
6590 · Records Mgt	0.00		
6600 · Expendable Supplies			
6602 · Expendable Medical Supplies	34,700.31		
6603 · Expendable Medications	332.69		
6606 · Oxygen	1,060.76		
6600 · Expendable Supplies - Other	3,397.67	40,000.00	8.5%
Total 6600 · Expendable Supplies	39,491.43	40,000.00	98.7%
6610 · COVID-19 Expenses	5,167.05		
6700 · Service Charge	121.83	250.00	48.7%
6705 · Late Fees	249.02		
6999 · Uncategorized Expenses	228.90	2,500.00	9.2%
3 · Contractual & Other Expenses - Other	6,471.07		
Total 3 · Contractual & Other Expenses	794,676.60	1,020,750.00	77.9%
4 · Benefits			
6270 · Life Ins.Career	11,203.00	14,000.00	80.0%
6280 · Life Insurance Volunteers	4,102.15	9,000.00	45.6%
7120 · Dental Ins Career	69,450.04	77,000.00	90.2%
7130 · Vision Ins.-Career	12,116.64	12,000.00	101.0%
7140 · Hospitalization	934,152.10	960,000.00	97.3%
7210 · MTA	9,926.71	10,500.00	94.5%
7500 · State Retirement System			
7520 · Retirement	952,478.00		
7500 · State Retirement System - Other	0.00	881,955.00	0.0%
Total 7500 · State Retirement System	952,478.00	881,955.00	108.0%
7600 · Service Awards			
7610 · Service Award Program	185,553.00		
7600 · Service Awards - Other	0.00	105,000.00	0.0%
Total 7600 · Service Awards	185,553.00	105,000.00	176.7%
7700 · Social Security			
7718 · Social Security/Medicare	265,299.71		
7700 · Social Security - Other	0.00	281,123.00	0.0%
Total 7700 · Social Security	265,299.71	281,123.00	94.4%
7800 · Workers Comp/VFBL			
7810 · Workers Compensation	378,007.01		
7800 · Workers Comp/VFBL - Other	0.00	400,000.00	0.0%
Total 7800 · Workers Comp/VFBL	378,007.01	400,000.00	94.5%
4 · Benefits - Other	1,990.30		
Total 4 · Benefits	2,824,278.66	2,750,578.00	102.7%
8000 · Accounts No Longer In Use			
8010 · Comp FUTA	194.51		
Total 8000 · Accounts No Longer In Use	194.51		
Total Expense	7,907,705.44	8,183,641.00	96.6%
Net Ordinary Income	434,467.12	0.00	100.0%
Net Income	434,467.12	0.00	100.0%

Statement of Revenues and Expenditures
FYE December 31, 2021

LaGrange Fire District
Profit & Loss

January through December 2021

	Jan - Dec 21	Jan - Dec 20
Ordinary Income/Expense		
Income		
1001 · Real Property Taxes	8,037,641.00	7,647,799.00
2401 · Interest and Earnings		
3222 · Int - Apparatus Reserve	178.29	368.48
3226 · Int - General Fund MM	6,379.58	16,879.83
3228 · Int - Land & Build Reserve	571.09	2,058.99
3230 · Int - Accrued Benefits Reserve	114.28	403.63
Total 2401 · Interest and Earnings	7,243.24	19,710.93
2665 · Sale of Equipment	350.00	0.00
2680 · Insurance Recoveries	5,308.56	0.00
2705 · Gifts and Donations	275.01	1,125.00
2770 · Unclassified Income		
3420 · Research fees	23.25	35.05
2770 · Unclassified Income - Other	312.00	2,128.40
Total 2770 · Unclassified Income	335.25	2,163.45
3200 · Investment Income		
3210 · Dividends - State Insurance Fd	85,527.91	78,678.74
Total 3200 · Investment Income	85,527.91	78,678.74
3500 · Reimbursement Income		
3510 · Refund Other		
3512 · ref of exp-Buildings/Grounds	193.00	0.00
3510 · Refund Other - Other	0.00	299.00
Total 3510 · Refund Other	193.00	299.00
3514 · Reimbursement - Cablevision Exp	1,168.25	1,994.99
3522 · DOH Training/Cert Reimbursement	1,460.00	0.00
3524 · Personal Services Reimbursement	-21.13	-5,962.35
3570 · EMS Public Training		
Public Training	350.00	0.00
3570 · EMS Public Training - Other	906.40	528.00
Total 3570 · EMS Public Training	1,256.40	528.00
3500 · Reimbursement Income - Other	326.00	500.00
Total 3500 · Reimbursement Income	4,382.52	-2,640.36
3528 · Reimb of Wages	112,467.90	90,027.58
3530 · Reimbursement	2,339.28	12,740.96
3900 · Uncategorized Income	-4.03	0.00
4389 · Federal Aid (Grant)	86,305.92	0.00
Total Income	8,342,172.56	7,849,605.30
Gross Profit	8,342,172.56	7,849,605.30
Expense		
1 · Personal Services		
7310 · Personal Services	5,692.51	38,607.30
7320 · Fed- Employees Federal Tax	0.00	8.73
7322 · Payroll		
7324 · GROSS		
7400 · OT Overtime Payroll	1,053,117.84	866,019.46

LaGrange Fire District
Profit & Loss
January through December 2021

	Jan - Dec 21	Jan - Dec 20
7480 · Fire Fighter Base	2,817,912.15	2,810,568.30
Total 7324 · GROSS	3,871,029.99	3,676,587.76
7322 · Payroll - Other	0.00	2,097.63
Total 7322 · Payroll	3,871,029.99	3,678,685.39
Total 1 · Personal Services	3,876,722.50	3,717,301.42
2 · Capital & Equipment		
7000 · Land & Building		
7010 · Equipment		
7012 · Personal Protective Gear	33,931.45	50,380.16
7014 · PPE Maintenance and Repair	4,712.61	2,815.81
7016 · Radios	8,400.43	1,647.41
7010 · Equipment - Other	142,148.60	63,925.52
Total 7010 · Equipment	189,193.09	118,768.90
7000 · Land & Building - Other	0.00	312.50
Total 7000 · Land & Building	189,193.09	119,081.40
7020 · Apparatus		
7021 · Ambulance	193,190.37	188,758.88
7022 · Engine	0.00	3,000.00
7020 · Apparatus - Other	27,769.59	1,894.39
Total 7020 · Apparatus	220,959.96	193,653.27
2 · Capital & Equipment - Other	1,680.12	6,403.92
Total 2 · Capital & Equipment	411,833.17	319,138.59
3 · Contractual & Other Expenses		
5000 · Blanket Accident Ins.		
5100 · Insurance		
5140 · Blanket Accident/Health	17,556.00	10,332.00
5100 · Insurance - Other	73,790.45	86,167.12
Total 5100 · Insurance	91,346.45	96,499.12
Total 5000 · Blanket Accident Ins.	91,346.45	96,499.12
6000 · Buildings & Ground		
6020 · Fuel		
6022 · Fuel Oil-ST1	3,741.73	0.00
6024 · Fuel Oil-ST3	3,339.58	0.00
6020 · Fuel - Other	0.00	200.69
Total 6020 · Fuel	7,081.31	200.69
6030 · Electricity		
6031 · FH1 Electricity	10,206.08	11,002.04
6032 · FH2 Electricity	15,963.16	17,470.12
6033 · FH3 Electricity	7,637.11	7,501.22
6034 · Mechanics Facility	25.12	1,704.12
6036 · Trailer Electric	3,009.81	1,226.35
6030 · Electricity - Other	3,710.70	7,055.57
Total 6030 · Electricity	40,551.98	45,959.42

LaGrange Fire District
Profit & Loss
January through December 2021

	Jan - Dec 21	Jan - Dec 20
6040 · R & S Buildings and Grounds		
6041 · Garbage Removal	8,882.35	5,852.80
6042 · Generators	110.10	0.00
6044 · Boiler ST1	0.00	5,449.00
6045 · Exterminators	1,275.00	1,275.00
6046 · Cleaning service		
6046a · Cleaning Supplies	119.88	654.40
Total 6046 · Cleaning service	119.88	654.40
6047 · Propane	978.68	3,453.65
6048 · Water-coolers	1,755.00	1,881.00
6050 · Lawn Mowing	806.00	675.00
6051 · Town of Lagrange water	294.15	275.37
6052 · Mechanics Facility	0.00	50,116.80
6054 · Station 1	4,600.42	15,991.11
6055 · Station 2	35,665.72	10,697.22
6056 · Station 3	17,340.29	29,890.79
6040 · R & S Buildings and Grounds - Other	93,974.38	85,882.37
Total 6040 · R & S Buildings and Grounds	165,801.97	212,094.51
6000 · Buildings & Ground - Other	9,468.77	12,556.10
Total 6000 · Buildings & Ground	222,904.03	270,810.72
6010 · Travel and Training		
6011 · Meal Advances	1,716.50	0.00
6012 · Mileage, Tolls	1,036.75	1,180.30
6015 · EMS cert and recert	2,836.95	480.00
6010 · Travel and Training - Other	33,997.22	13,928.42
Total 6010 · Travel and Training	39,587.42	15,588.72
6100 · R & S Apparatus		
6101 · 47-01	0.00	1,530.97
6105 · 47-11	10,179.72	414.42
6106 · 47-12	102.71	1,139.42
6107 · 47-13	170.00	1,154.99
6110 · 47-32	5,499.40	1,783.34
6111 · 47-55	7,164.71	7,681.52
6112 · 47-61	384.81	417.00
6114 · 47-68	20.00	0.00
6115 · 47-71	1,050.00	763.60
6116 · 47-72	76.94	1,373.42
6117 · 47-88	7.06	0.00
6118 · 47-89	989.99	234.66
6119 · 47-97	1,130.26	2,111.93
6120 · 47-73	24.38	68.67
6121 · 47-02	0.00	983.39
6150 · Shop supplies	384.10	2,755.54
6100 · R & S Apparatus - Other	56,521.28	29,620.96
Total 6100 · R & S Apparatus	83,705.36	52,033.83
6200 · R & S Equipment		
6202 · Radio Repairs	3,512.99	0.00
6200 · R & S Equipment - Other	20,325.51	8,977.97
Total 6200 · R & S Equipment	23,838.50	8,977.97

LaGrange Fire District
Profit & Loss

January through December 2021

	Jan - Dec 21	Jan - Dec 20
6220 · Gas, Diesel, Oil		
6222 · Unleaded gas	8,166.50	4,354.21
6220 · Gas, Diesel, Oil - Other	24,429.21	14,717.09
Total 6220 · Gas, Diesel, Oil	32,595.71	19,071.30
6250 · Telephone		
6252 · Cell Phone	7,693.78	9,526.53
6256 · Internet Service	6,792.28	6,440.65
6258 · telephone FH1	1,381.49	1,248.09
6250 · Telephone - Other	6,168.34	7,770.51
Total 6250 · Telephone	22,035.89	24,985.78
6310 · Elections Expense	420.00	400.00
6330 · Office Supplies, Postage		
6320 · Other		
6324 · Chargebacks	622.32	7,118.56
6320 · Other - Other	906.61	206.92
Total 6320 · Other	1,528.93	7,325.48
6332 · Office Equipment	2,366.95	14,121.39
6330 · Office Supplies, Postage - Other	5,682.69	4,864.23
Total 6330 · Office Supplies, Postage	9,578.57	26,311.10
6350 · Association Dues	1,490.00	3,669.00
6360 · Uniforms, Badges	20,372.32	3,646.26
6380 · Awards	912.00	0.00
6400 · Public Events		
6402 · Fire Prevention	21.96	0.00
6404 · Safety Day	6,589.50	0.00
6406 · EMS Public Training	0.00	-678.00
6400 · Public Events - Other	338.72	650.00
Total 6400 · Public Events	6,950.18	-28.00
6420 · Publications of Notice	324.87	200.86
6430 · Maint Fire Alarm Systems	0.00	92.00
6500 · Professional Services		
6510 · ADP Payroll Fees	10,801.16	10,865.00
6511 · Legal	126,857.86	99,472.40
6512 · Audit	0.00	6,850.00
Total 6500 · Professional Services	137,659.02	117,187.40
6520 · IT Services	23,438.19	16,547.31
6540 · Physical exams	19,366.70	29,155.00
6560 · Miscellaneous	6,422.09	2,373.29
6590 · Records Mgt	0.00	150.00
6600 · Expendable Supplies		
6602 · Expendable Medical Supplies	34,700.31	21,334.32
6603 · Expendable Medications	332.69	0.00
6604 · Expendable Supplies-Air	0.00	50.00
6606 · Oxygen	1,060.76	2,145.27
6600 · Expendable Supplies - Other	3,397.67	21,792.95
Total 6600 · Expendable Supplies	39,491.43	45,322.54

LaGrange Fire District
Profit & Loss
 January through December 2021

	Jan - Dec 21	Jan - Dec 20
6610 · COVID-19 Expenses	5,167.05	97,910.26
6700 · Service Charge	121.83	0.00
6705 · Late Fees	249.02	10.00
6999 · Uncategorized Expenses	228.90	4,049.24
3 · Contractual & Other Expenses - Other	6,471.07	16,815.76
Total 3 · Contractual & Other Expenses	794,676.60	851,779.46
4 · Benefits		
6270 · Life Ins.Career	11,203.00	18,358.40
6280 · Life Insurance Volunteers	4,102.15	19,777.76
7120 · Dental Ins Career	69,450.04	72,657.12
7130 · Vision Ins.-Career	12,116.64	10,419.97
7140 · Hospitalization	934,152.10	813,184.93
7210 · MTA	9,926.71	9,454.64
7500 · State Retirement System		
7520 · Retirement	952,478.00	736,780.00
Total 7500 · State Retirement System	952,478.00	736,780.00
7600 · Service Awards		
7610 · Service Award Program	185,553.00	0.00
Total 7600 · Service Awards	185,553.00	0.00
7700 · Social Security		
7718 · Social Security/Medicare	265,299.71	252,241.88
Total 7700 · Social Security	265,299.71	252,241.88
7800 · Workers Comp/VFBL		
7810 · Workers Compensation	378,007.01	390,104.79
Total 7800 · Workers Comp/VFBL	378,007.01	390,104.79
4 · Benefits - Other	1,990.30	1,990.30
Total 4 · Benefits	2,824,278.66	2,324,969.79
8000 · Accounts No Longer In Use		
8010 · Comp FUTA	194.51	0.00
Total 8000 · Accounts No Longer In Use	194.51	0.00
Total Expense	7,907,705.44	7,213,189.26
Net Ordinary Income	434,467.12	636,416.04
Net Income	434,467.12	636,416.04