

July 8, 2013

Memo to: Commissioners
Stephen G. DiLorenzo
Benjamin A. Bragg
Christian Erichsen
John Fraino
Dominick Palladino

Chief Peter Miller
Denise A. Holzberger

From: James F. Passikoff, Treasurer

Attached is the June 30, 2013, financial report for the district.

If you have any questions, please do not hesitate to contact me at the office telephone (454-5550).

Highland Fire District
 Balance Sheet
 June 30, 2013

	General Fund	Apparatus Reserve	Repair Reserve	Contingency Reserve	Medical Reserve	Property & Building	Police Capital	Total All Funds
Current Assets:								
Checking M&T	1,214.60	0.00	0.00	0.00	0.00	0.00	0.00	1,214.60
Checking Premier	34,516.19	0.00	0.00	0.00	0.00	0.00	0.00	34,516.19
Certificates of Deposit at M&T	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Money Market Accounts at M&T	1,087,712.88	113,151.39	52,632.53	20,223.08	6,728.23	43,636.58	0.00	1,324,084.69
Cash 1st Niagara Checking	100.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
Cash 1st Niagara Money Market	50,160.05	0.00	0.00	0.00	0.00	0.00	0.00	50,160.05
Total Cash in Bank	1,173,703.72	113,151.39	52,632.53	20,223.08	6,728.23	43,636.58	0.00	1,410,075.53
Petty Cash	50.00							50.00
Exchange Receivable	1,628.43							1,628.43
Due to/from Apparatus Reserve	(682,620.54)	682,620.54						0.00
Due to/from Building Reserve	(124,152.56)					124,152.56		0.00
Due to/from Building & Repair Reser	0.00		(100,000.00)			100,000.00		0.00
Due to/from Repair Reserve	(73,269.48)		73,269.48					0.00
Due to/from Contingency Reserve	19,000.00			(19,000.00)				0.00
Total Assets	314,339.57	795,771.93	25,902.01	1,223.08	6,728.23	267,789.14	0.00	1,411,753.96

Highland Fire District
Balance Sheet
June 30, 2013

	General Fund	Apparatus Reserve	Repair Reserve	Contingency Reserve	Medical Reserve	Property & Building	Police Capital	Total All Funds
Liabilities:								
Accounts Payable	11,694.82							11,694.82
Accrued Expenses	0.00							0.00
Payroll Taxes Payable	3,390.17							3,390.17
BAN's Payable	0.00			0.00		400,000.00		400,000.00
Serial Bonds Payable	0.00							0.00
Due to Ulster County Self Insurance	0.00		0.00					0.00
Total Liabilities	15,084.99	0.00	0.00	0.00	0.00	400,000.00	400,000.00	415,084.99
Balance Beginning of Year	105,567.06	550,687.79	25,902.01	1,223.08	6,726.56	197,789.14	(440,000.00)	447,895.64
Allocated to LOSAP	(40,000.00)							(40,000.00)
Allocated to Air Compressor	(25,000.00)							(25,000.00)
Allocated to Reserve Funds	(40,000.00)	20,000.00				20,000.00		0.00
Net Assets Available	567.06	570,687.79	25,902.01	1,223.08	6,726.56	217,789.14	(440,000.00)	382,895.64
Transfer of Prior Year								
Fund Balance								
Revenues	1,081,493.61	84.14			1.67			1,081,579.42
Sale of Equipment								0.00
Donations								0.00
BAN Payments	0.00					40,000.00		40,000.00
Expenditures	(572,806.09)							(572,806.09)
Budget Allocations	(275,000.00)	225,000.00				50,000.00		0.00
Permissive Referendums	0.00							0.00
Fund Balance Allocated	65,000.00							65,000.00
Total Net Assets	299,254.58	795,771.93	25,902.01	1,223.08	6,728.23	267,789.14	(400,000.00)	996,668.97
Total Liabilities and								
Net Assets	314,339.57	795,771.93	25,902.01	1,223.08	6,728.23	267,789.14	0.00	1,411,753.96

Highland Fire District
 Revenues and Expense Statement
 For the Year Ending December 31, 2013

Revenues	Budget Remaining	Budget for 2013	Year to Date	2013																	
				January	February	March	April	May	June	July	August	September	October	November	December						
Real Property Tax	0	1,007,105	1,007,105	250,000	757,105	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Interest Income	(675)	1,500	825	68	124	0	180	158	295	0	0	0	0	0	0	0	0	0	0	0	
Sale of Surplus Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Insurance Claims	0	0	0	0	136	(136)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
FEMA Grants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Town of Lloyd - Police	0	12,000	12,000	0	12,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Town of Lloyd - Bond	0	58,900	58,900	0	58,900	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other Miscellaneous	2,083	580	2,663	2,659	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Transfer from Contingency Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Revenue	1,408	1,080,085	1,081,493	252,727	828,269	(136)	180	158	295	0	0	0	0	0	0	0	0	0	0	0	
Expenses																					
Personal Services																					
Janitor Station 1	7,179	13,410	6,231	1,243	837	730	1,344	1,040	1,037	0	0	0	0	0	0	0	0	0	0	0	
Janitor Station 2	900	2,700	1,800	600	400	400	400	200	200	0	0	0	0	0	0	0	0	0	0	0	
District Clerk	11,975	23,900	11,925	2,745	1,836	1,414	2,258	1,836	1,836	0	0	0	0	0	0	0	0	0	0	0	
Deferred Comp Salary	1,511	4,000	2,489	775	343	343	685	343	343	0	0	0	0	0	0	0	0	0	0	0	
District Treasurer	10,950	21,900	10,950	1,825	1,825	1,825	1,825	1,825	1,825	0	0	0	0	0	0	0	0	0	0	0	
Records Inventory Clerk - Grant	(1,939)	0	1,939	0	540	481	614	0	304	0	0	0	0	0	0	0	0	0	0	0	
Total Personal Services	30,576	65,910	35,334	7,188	5,781	4,450	7,126	5,244	5,545	0	0	0	0	0	0	0	0	0	0	0	
Equipment																					
Furniture	(4,363)	0	4,363	0	738	665	0	0	2,960	0	0	0	0	0	0	0	0	0	0	0	
Office Equipment	1,993	2,000	7	0	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Technology	(1,564)	6,800	8,364	3,392	520	(2,956)	6,091	1,101	216	0	0	0	0	0	0	0	0	0	0	0	
Fire Apparatus	(43,507)	0	43,507	0	0	0	0	34,444	9,063	0	0	0	0	0	0	0	0	0	0	0	
Two Way Radios	7,000	7,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Compressor 2013	(29,084)	0	29,084	0	0	0	0	0	29,084	0	0	0	0	0	0	0	0	0	0	0	
Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Epoxy Floor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Roof - 2005	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Police Station	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Roof - 2007	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Permissive Referendums	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Equipment	(69,525)	15,800	85,325	3,392	1,265	(2,291)	6,091	35,545	41,323	0	0	0	0	0	0	0	0	0	0	0	

Highland Fire District
 Revenues and Expense Statement
 For the Year Ending December 31, 2013

Contractual Services	Budget Remaining	Budget for 2013	Year to Date	2013													
				January	February	March	April	May	June	July	August	September	October	November	December		
Administrative Expenses	612	750	138	95	18	0	0	0	0	0	0	25					
Meeting Paid Notices	1,000	1,000	0	0	0	0	0	0	0	0	0	0					
Printing Supplies	839	2,000	1,161	288	28	184	108	0	0	553							
Office Expense	615	1,300	685	0	99	135	181	134	136								
Copier Expense	0	0	0	0	0	0	0	0	0	0							
Bank Charges	0	0	0	0	0	0	0	0	0	0							
Research Material	1,538	1,700	162	154	0	5	3	0	0	0							
Optimum Online	2,105	4,000	1,895	316	316	315	316	316	316								
Association Dues	290	700	410	375	35	0	0	0	0	0							
Election Expense	500	500	0	0	0	0	0	0	0	0							
Fire Prevention	5,500	5,500	0	0	0	0	0	0	0	0							
Office Supplies	(1,027)	0	1,027	206	19	265	241	11	285								
Other Travel	0	0	0	0	0	0	0	0	0	0							
Total Administrative	11,972	17,450	5,478	1,434	515	904	849	461	1,315	0	0	0	0	0	0	0	0
Travel Expense																	
Conventions	1,125	1,000	(125)	0	(125)	0	0	0	0	0							
Fire Travel	95	300	205	0	0	0	100	105	0	0							
Other Travel	(1,467)	400	1,867	0	2	0	0	864	1,001								
Public Drills, Parades etc	440	500	60	0	0	0	0	60	0								
Commissioner Meetings	400	400	0	0	0	0	0	0	0								
Inspection Dinners	2,500	2,500	0	0	0	0	0	0	0								
Uniforms	(133)	300	433	0	0	0	0	0	433								
Total Travel	2,960	5,400	2,440	0	(123)	0	100	1,029	1,434	0	0	0	0	0	0	0	0
Building & Grounds Station 1																	
Gas & Electric	15,563	20,000	4,437	0	1,679	1,340	715	748	(45)								
Natural Gas	(3,147)	0	3,147	0	0	1,038	677	424	1,008								
Diesel fuel generator	500	500	0	0	0	0	0	0	0								
Maintenance	12,165	20,000	7,835	1,092	11,627	1,411	7,145	3,951	(17,391)								
Landscape	2,348	9,000	6,652	0	0	0	0	1,713	4,939								
Generator Repair	750	2,000	1,250	0	0	11	1,250	0	0								
Cleaning Supplies	489	500	11	0	0	11	0	0	0								
Snow Removal	4,116	7,000	2,884	824	0	0	2,060	0	0								
Water & Sewer	0	200	200	125	35	0	0	40	0								
Telephone	(162)	0	162	81	0	0	0	0	81								
Telephone Maintenance	1,670	2,000	330	81	0	86	82	81	0								
Major Building Repairs	4,000	15,000	11,000	0	0	0	0	0	11,000								
Ad Valorem Tax	132	2,400	2,268	0	0	0	0	0	0								
Total Buildings and Grounds Station 1	38,424	78,500	40,176	4,471	13,341	3,886	11,929	6,957	(408)	0	0	0	0	0	0	0	0

Highland Fire District
 Revenues and Expense Statement
 For the Year Ending December 31, 2013

Budget Remaining	Budget for 2013	Year to Date	2013																		
			January	February	March	April	May	June	July	August	September	October	November	December							
Building & Grounds Station 2																					
Heating Oil	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Electric	3,120	4,700	1,580	0	297	610	276	102	295												
Propane	1,185	3,000	1,815	520	0	929	0	366	0												
Building Maintenance	5,748	7,000	1,252	0	0	975	129	148													
Landscap	(1,272)	2,500	3,772	0	0	0	2,117	1,655													
Generator Repair	1,500	1,500	0	0	0	0	0	0	0												
Windows & Floors	0	0	0	0	0	0	0	0	0												
Dry Hydrant	0	0	0	0	0	0	0	0	0												
Snow Removal	5,715	7,500	1,785	510	0	1,275	0	0	0												
Ansul Testing	85	500	415	0	415	0	0	0	0												
Major Building Repairs	14,000	14,000	0	0	0	0	0	0	0												
Telephone	523	600	77	39	0	0	0	38	0												
Total Buildings and Grounds Station 2	30,604	41,300	10,696	1,069	297	1,954	2,526	2,752	2,098	0	0	0	0	0	0	0	0	0	0	0	0
Community Room																					
Ansul Testing	85	500	415	0	0	0	415	0	0												
Repair & Maintenance	(89)	1,000	1,089	0	0	0	975	0	114												
Police Repair & Maintenance	3,444	4,000	556	63	140	149	190	14													
Roof Repairs	0	0	0	0	0	0	0	0	0												
Total Community Room	3,440	5,500	2,060	63	140	149	190	128													
Fire Equipment & Alarms																					
Access Fees																					
Hydrant Rentals	11,600	11,600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Access Fees	11,600	11,600	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Highland Fire District
Revenues and Expense Statement
For the Year Ending December 31, 2013

Budget Remaining	Budget for 2013	Year to Date	January	February	March	April	May	June	July	August	September	October	November	December
Apparatus Repair														
1995 Tahoe	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2001 Tahoe	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2005 Tahoe	(85)	0	85	0	0	0	25	0	0	0	0	0	0	0
2006 Tahoe	(939)	0	939	0	0	0	939	0	0	0	0	0	0	0
2008 Tahoe	(836)	0	836	0	556	0	0	280	0	0	0	0	0	0
2011 Tahoe	(19)	0	19	0	0	0	19	0	0	0	0	0	0	0
2013 Tahoe	(1,244)	0	1,244	0	0	0	0	1,244	0	0	0	0	0	0
31-10 (2001 E I)	(2,165)	0	2,165	0	282	0	115	268	1,500	0	0	0	0	0
31-20 (1994 E I)	(2,845)	0	2,845	0	0	0	2,781	64	0	0	0	0	0	0
31-30 (1996 E I)	24,611	25,000	389	0	262	0	0	127	0	0	0	0	0	0
31-40 (2010 Ford)	(920)	0	920	0	0	0	0	0	0	0	0	0	0	0
31-45 (1994 Aerial)	9,808	10,000	192	0	0	0	192	0	0	0	0	0	0	0
31-50 (1987 Tanker)	(1,111)	0	1,111	0	492	0	619	0	0	0	0	0	0	0
31-60 (2007 Rescue)	(756)	0	756	0	230	0	0	526	0	0	0	0	0	0
31-90 (2009 Palaris)	(330)	0	330	0	0	0	0	0	330	0	0	0	0	0
2010 Haulmark Trailer	(22)	0	22	0	6	0	0	16	0	0	0	0	0	0
Misc Truck Expens	(620)	0	620	253	39	0	18	179	131	0	0	0	0	0
Major Truck Repairs	10,000	10,000	0	0	0	0	0	0	0	0	0	0	0	0
General Truck Repair	49,757	50,000	243	9	0	(6)	20	220	0	0	0	0	0	0
Total Apparatus Repair	82,284	95,000	12,716	1,182	873	1,048	772	5,276	3,565	0	0	0	0	0
Gasoline & Oil														
Gasoline	10,380	17,000	6,620	280	664	964	1,123	907	2,682					
Diesel	3,242	7,000	3,758	742	377	456	337	848	998					
Total Gasoline & Oil	13,622	24,000	10,378	1,022	1,041	1,420	1,460	1,755	3,680	0	0	0	0	0
Firematic Equipment														
Extinguisher Repair	723	1,500	777	0	0	0	777	0	0	0	0	0	0	0
Air Supplies	4,207	5,000	793	0	0	793	0	0	0	0	0	0	0	0
SCBA Repairs	1,925	2,000	75	0	0	0	0	0	75					
SCBA Annual Testing	402	4,000	3,598	0	3,304	0	294	0	0	0	0	0	0	0
Fire Equipment Testing	1,000	1,000	0	0	0	0	0	0	0	0	0	0	0	0
Repair and Maintenance	3,348	4,000	652	0	380	0	380	272	0	0	0	0	0	0
Other Firematic Equipment	3,000	3,000	0	0	0	0	0	0	0	0	0	0	0	0
Total Firematic Equipment	14,605	20,500	5,895	0	3,304	1,173	1,071	272	75	0	0	0	0	0

Highland Fire District
 Revenues and Expense Statement
 For the Year Ending December 31, 2013

Equipment	Budget Remaining	Budget for 2013	Year to Date	2013															
				January	February	March	April	May	June	July	August	September	October	November	December				
Protective Clothing	(1,652)	0	1,652	67	305	58	392	602	228										
Hose and Fittings	0	0	0	0	0	0	0	0	0										
Small Equipment and Tools	(2,678)	0	2,678	0	0	105	287	1,787	499										
Major Equipment	(4,843)	0	4,843	0	4,843	22,057	0	0	(22,057)										
Firematic Training	(6,298)	0	6,298	0	5	1,580	1,951	700	2,062										
Medical Supplies	(2,367)	0	2,367	282	10	462	34	1,225	354										
Extraction Equipment	0	0	0	0	0	0	0	0	0										
Incentive Programs	(1,904)	0	1,904	0	0	0	0	630	1,274										
Insurance Recoveries	0	0	0	0	0	0	0	0	0										
Equipment	60,000	60,000	0	0	0	0	0	0	0										
Total Equipment	40,258	60,000	19,742	349	5,163	24,262	2,664	4,944	(17,640)										
Fire Alarm Systems																			
Telephone 331-1975 & 911	379	800	421	70	70	71	70	70	70										
Radio Lines	(178)	3,000	3,178	430	487	488	486	802	485										
Cell Phones	3,498	6,000	2,502	522	87	518	840	446	89										
Wireless Other	0	0	0	0	0	0	0	0	0										
Pager Repairs	(223)	500	723	0	155	95	0	0	473										
Portable Radio Repairs	60	500	440	0	149	0	291	0	0										
Truck Radio Repairs	500	500	0	0	0	0	0	0	0										
Sprinkler/Alarm Repairs	300	500	200	0	0	0	0	200	0										
Alarm Monitor	(633)	500	1,133	0	180	953	0	0	0										
Total Alarm Systems	3,703	12,300	8,597	1,022	1,128	2,125	1,687	1,518	1,117										
Insurance																			
Liability and Property	10,593	41,000	30,407	0	33,251	(3,175)	0	331	0										
Accident and Health Insurance	295	4,000	3,705	3,705	0	0	0	0	0										
Self Insurance	500	500	0	0	0	0	0	0	0										
Total Insurance	11,388	45,500	34,112	3,705	33,251	(3,175)	0	331	0										

