

Highland Fire District
 Balance Sheet
 April 30, 2017

	General Fund	Apparatus Reserve	Repair Reserve	Contingency Reserve	Medical Reserve	Property & Building	Police Capital	Total All Funds
Current Assets:								
Checking M&T	6,091.03	0.00	0.00	0.00	0.00	0.00	0.00	6,091.03
Checking Premier	138,138.78	0.00	0.00	0.00	0.00	0.00	0.00	138,138.78
Money Market ACH @ M&T	100.02	0.00	0.00	0.00	0.00	0.00	0.00	100.02
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	1,148,526.69	125,056.05	52,744.47	20,266.09	6,739.46	43,729.39	0.00	1,397,062.15
Cash 1st Niagara Checking	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash 1st Niagara Money Market	50,301.86	0.00	0.00	0.00	0.00	0.00	0.00	50,301.86
Total Cash in Bank	1,343,158.38	125,056.05	52,744.47	20,266.09	6,739.46	43,729.39	0.00	1,591,693.84
Petty Cash	50.00							50.00
Exchange Receivable	(453.39)							(453.39)
Prepaid Expenses	0.00							0.00
Due to/from Apparatus Reserve	(681,148.47)	681,148.47						0.00
Due to/from Building Reserve	(44,696.17)					44,696.17		0.00
Due to/from Building & Repair Reserve	0.00		(123,000.00)			123,000.00		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	562,640.87	806,204.52	3,013.95	1,266.09	6,739.46	211,425.56	0.00	1,591,290.45

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 Balance Sheet
 April 30, 2017

	General Fund	Apparatus Reserve	Repair Reserve	Contingency Reserve	Medical Reserve	Property & Building	Police Capital	Total All Funds
Liabilities:								
Accounts Payable	9,060.60							9,060.60
Accrued Expenses	54,086.59							54,086.59
Payroll Taxes Payable	119.87							119.87
BAN's Payable	0.00					0.00	220,000.00	220,000.00
Serial Bonds Payable	0.00							0.00
Retainage Payable	0.00			0.00				0.00
Total Liabilities	63,267.06	0.00	0.00	0.00	0.00	0.00	220,000.00	283,267.06
Net Assets Beginning of Year	75,067.75	468,686.02	26,007.45	1,263.60	6,738.63	113,353.17	(270,000.00)	421,116.62
Transfer of Prior Year								
Fund Balance								
Allocated to LOSAP	0.00							0.00
Allocated to Air Compressor	0.00							0.00
Allocated to Reserve Funds	0.00							0.00
Net Assets Available	75,067.75	468,686.02	26,007.45	1,263.60	6,738.63	113,353.17	(270,000.00)	421,116.62
Revenues	1,194,698.52	18.50	6.50	2.49	0.83	5.39	50,000.00	1,244,732.23
Sale of Equipment	0.00							0.00
Donations	0.00							0.00
BAN Payments	0.00							0.00
Expenditures	(357,825.46)							(357,825.46)
Budget Allocations	(337,500.00)	337,500.00	(23,000.00)			23,000.00		0.00
Permissive Referendums	0.00							0.00
Fund Balance Allocated	(75,067.00)					75,067.00		0.00
Total Net Assets	499,373.81	806,204.52	3,013.95	1,266.09	6,739.46	211,425.56	(220,000.00)	1,308,023.39
Total Liabilities and								
Net Assets	562,640.87	806,204.52	3,013.95	1,266.09	6,739.46	211,425.56	0.00	1,591,290.45

Highland Fire District
 Revenues and Expense Statement
 For the Year Ending December 31, 2017

	Budget Remaining	Budget for 2016	Year to Date	January 2016	February 2016	March 2016	April 2016	May 2016	June 2016	July 2016	August 2016	September 2016	October 2016	November 2016	December 2016
Revenues															
Real Property Tax	0	1,114,435	1,114,435	150,000	964,435	0	0								0
Interest Income	(1,188)	1,400	212	28	44	71	69								0
Sale of Surplus Equipment	925	0	925	0	925	0	0								0
Insurance Claims	0	0	0	0	0	0	0								0
FEMA Grants	0	0	0	0	0	0	0								0
Town of Lloyd - Police	0	12,000	12,000	12,000	0	0	0								0
Town of Lloyd - Bond	0	61,025	61,025	61,025	0	0	0								0
Verizon Rental	0	6,000	6,000	0	6,000	0	0								0
Government Grants	0	0	0	0	0	0	0								0
Other Miscellaneous	102	0	102	0	0	102	0								0
Transfer from Contingency Fund	0	0	0	0	0	0	0								0
Total Revenue	(161)	1,194,860	1,194,699	223,053	971,404	173	69	0	0	0	0	0	0	0	0
Expenses															
Personal Services															
Janitor Station 1	9,646	13,925	4,279	771	1,336	1,102	1,070								0
Janitor Station 2	2,008	2,900	892	0	0	669	223								0
Janitor Community Room	415	600	185	0	0	139	46								0
Maintenance Salary	5,930	7,200	1,270	0	0	870	400								0
District Clerk	17,901	25,850	7,949	1,441	1,371	3,150	1,987								0
Defered Comp Salary	3,538	5,200	1,662	0	0	1,268	394								0
District Treasurer	16,200	24,300	8,100	2,025	2,025	2,025	2,025								0
Records Inventory Clerk - Grant	0	0	0	0	0	0	0								0
Total Personal Services	55,638	79,975	24,337	4,237	4,732	9,223	6,145	0	0	0	0	0	0	0	0
Equipment															
Furniture	100	500	400	0	0	400	0								0
Office Equipment	1,000	1,000	0	0	0	0	0								0
Technology	3,622	4,000	378	0	0	378	0								0
Fire Apparatus	(35,577)	0	35,577	0	0	0	35,577								0
SCBA	0	0	0	0	0	0	0								0
Two Way Radios	19,304	20,000	696	0	0	20,401	(19,705)								0
Station 1 & 2 Improvements	(563)	0	563	0	563	0	0								0
Permissive Referendums	0	0	0	0	0	0	0								0
Total Equipment	(12,114)	25,500	37,614	0	563	21,179	15,872	0	0	0	0	0	0	0	0

Highland Fire District
 Revenues and Expense Statement
 For the Year Ending December 31, 2017

	Budget Remaining	Budget for 2016	Year to Date	January 2016	February 2016	March 2016	April 2016	May 2016	June 2016	July 2016	August 2016	September 2016	October 2016	November 2016	December 2016
Contractual Services															
Administrative Expenses															
Meeting Paid Notices	480	500	20	20	0	0	0								
Printing Supplies	0	0	0	0	0	0	0								
Office Expense	2,445	3,000	555	(67)	419	94	109								
Copier Expense	1,229	1,500	271	0	0	195	76								
Bank Charges	0	0	0	0	0	0	0								
Research Material	1,408	1,500	92	92	87	(87)	0								
Optimum Online	2,462	4,000	1,538	384	385	384	385								
Association Dues	(255)	700	955	550	405	0	0								
Election Expense	500	500	0	0	0	0	0								
Fire Prevention	5,500	5,500	0	0	0	0	0								
Office Supplies	1,243	2,000	757	128	221	185	223								
Other Travel	0	0	0	0	0	0	0								
Total Administrative	15,012	19,200	4,188	1,107	1,517	771	793	0	0	0	0	0	0	0	0
Travel Expense															
Conventions	1,000	1,000	0	0	0	0	0								
Fire Travel	195	300	105	0	50	0	55								
Other Travel	386	400	14	14	0	0	0								
Public Drills, Parades etc	500	500	0	0	0	0	0								
Commissioner Meetings	400	400	0	0	0	0	0								
Inspection Dinners	0	2,500	2,500	0	0	2,500	0								
Uniforms	300	300	0	0	0	0	0								
Total Travel	2,781	5,400	2,619	14	50	2,500	55	0	0	0	0	0	0	0	0
Building & Grounds Station 1															
Electric	9,683	12,000	2,317	319	398	1,252	348								
Natural Gas	7,208	9,000	1,792	239	404	791	358								
Diesel fuel generator	500	500	0	0	0	0	0								
Extinguisher maintenance	0	0	0	0	0	0	0								
Maintenance	16,697	20,000	3,303	791	342	1,704	465								
Maintenance applied to Salary	(7,200)	(7,200)	0	0	0	0	0								
Landscape	7,000	7,000	0	0	0	0	0								
Generator Repair	2,000	2,000	0	0	0	0	0								
Cleaning Supplies	211	500	289	0	0	0	289								
Snow Removal	967	4,000	3,033	0	1,300	1,300	433								
Water & Sewer	187	200	13	0	13	0	0								
Telephone	0	0	0	0	0	0	0								
Telephone Maintenance	2,000	2,000	0	0	0	0	0								
Major Building Repairs	15,000	15,000	0	0	0	0	0								
Ad Valorem Tax	112	3,100	2,988	2,988	0	0	0								
Total Buildings and Grounds Station 1	54,365	68,100	13,735	4,337	2,457	5,047	1,894	0	0	0	0	0	0	0	0

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Highland Fire District
 Revenues and Expense Statement
 For the Year Ending December 31, 2017

	Budget Remaining	Budget for 2016	Year to Date	January 2016	February 2016	March 2016	April 2016	May 2016	June 2016	July 2016	August 2016	September 2016	October 2016	November 2016	December 2016
Building & Grounds Station 2															
Electric	3,702	4,500	798	150	273	265	110								
Propane	2,040	2,500	460	0	0	460	0								
Building Maintenance	6,703	9,000	2,297	621	0	258	1,418								
Landscap	3,000	3,000	0	0	0	0	0								
Generator Repair	1,500	1,500	0	0	0	0	0								
Windows & Floors	0	0	0	0	0	0	0								
Dry Hydrant	500	500	0	0	0	0	0								
Snow Removal	1,725	4,000	2,275	0	1,275	750	250								
Ansul Testing	500	500	0	0	0	0	0								
Major Building Repairs	9,000	9,000	0	0	0	0	0								
Telephone	492	600	108	27	27	27	27								
Total Buildings and Grounds Station 2	29,162	35,100	5,938	798	1,575	1,760	1,805	0	0	0	0	0	0	0	0
Community Room															
Ansul Testing	370	500	130	0	0	130	0								
Repair & Maintenance	1,916	2,000	84	0	0	84	0								
Police Repair & Maintenance	2,380	4,000	1,620	261	0	950	409								
Snow Removal & Landscape	1,634	2,500	866	0	650	0	216								
Technology Equipment	0	0	0	0	0	0	0								
Roof Repairs	0	0	0	0	0	0	0								
Maintenance Allocation	0	0	0	0	0	0	0								
Total Community Room	6,300	9,000	2,700	261	650	1,164	625	0	0	0	0	0	0	0	0
Fire Equipment & Alarms															
Access Fees															
Hydrant Rentals	12,650	12,650	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Access Fees	12,650	12,650	0	0	0	0	0	0	0	0	0	0	0	0	0

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	Budget Remaining	Budget for 2016	Year to Date	January 2016	February 2016	March 2016	April 2016	May 2016	June 2016	July 2016	August 2016	September 2016	October 2016	November 2016	December 2016
Apparatus Repair															
2008 Tahoe	(1,057)	0	1,057	519	538	0	0								
2011 Tahoe	(773)	0	773	0	0	150	623								
2013 Tahoe	(521)	0	521	0	346	0	175								
2015 Tahoe	(1,195)	0	1,195	(2,278)	3,473	0	0								
31-10 (2001 E 1)	(194)	0	194	0	0	0	194								
31-20 (1994 E 1)	(774)	0	774	0	0	0	774								
31-30 (1996 E 1)	(607)	0	607	0	55	72	480								
31-35 (2015 E 1 tanker)	(995)	0	995	0	995	0	0								
31-40 (2010 Ford)	0	0	0	0	0	0	0								
31-45 (1994 Aerial)	9,622	10,000	378	0	0	79	299								
31-60 (2007 Rescue)	(6,300)	0	6,300	1,777	4,512	0	11								
31-90 (2009 Palaris)	0	0	0	0	0	0	0								
2010 Haulmark Trailer	0	0	0	0	0	0	0								
Misc Truck Expens	(385)	0	385	0	48	181	156								
Major Truck Repairs	10,000	10,000	0	0	0	0	0								
General Truck Repair	50,000	50,000	0	0	0	0	0								
Total Apparatus Repair	56,821	70,000	13,179	18	9,967	482	2,712	0	0	0	0	0	0	0	0
Gasoline & Oil															
Gasoline	12,420	14,000	1,580	413	297	64	806								
Diesel	6,987	8,000	1,013	0	507	182	324								
Total Gasoline & Oil	19,407	22,000	2,593	413	804	246	1,130	0	0	0	0	0	0	0	0
Firematic Equipment															
Extinguisher Repair	(7)	1,000	1,007	0	74	933	0								
Air Supplies	2,830	3,000	170	0	170	0	0								
SCBA Repairs	1,495	2,000	505	0	0	505	0								
SCBA Annual Testing	500	500	0	0	0	0	0								
Fire Equipment Testing	(396)	1,000	1,396	0	0	0	1,396								
Repair and Maintenance	1,031	3,000	1,969	0	909	34	1,026								
Other Firematic Equipment	(2,213)	3,000	5,213	0	594	4,319	300								
Total Firematic Equipment	3,240	13,500	10,260	0	1,747	5,791	2,722	0	0	0	0	0	0	0	0

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	Budget Remaining	Budget for 2016	Year to Date	January 2016	February 2016	March 2016	April 2016	May 2016	June 2016	July 2016	August 2016	September 2016	October 2016	November 2016	December 2016
Equipment															
Protective Clothing	(2,388)	0	2,388	687	78	787	836								
Hose and Fittings	0	0	0	0	0	0	0								
Small Equipment and Tools	(1,563)	0	1,563	804	0	0	759								
Major Equipment	0	0	0	0	0	0	0								
Firematic Training	(2,411)	0	2,411	0	935	610	866								
Medical Supplies	(439)	0	439	0	0	219	220								
Extraction Equipment	0	0	0	0	0	0	0								
Incentive Programs	(816)	0	816	88	728	0	0								
Insurance Recoveries	0	0	0	0	0	0	0								
Equipment	100,000	100,000	0	0	0	0	0								
Total Equipment	92,383	100,000	7,617	1,579	1,741	1,616	2,681	0	0	0	0	0	0	0	0
Fire Alarm Systems															
Telephone 331-1975 & 911	893	1,200	307	77	77	76	77								
Radio Lines	10,010	13,000	2,990	748	747	1,402	93								
Cell Phones	4,688	6,500	1,812	277	329	238	968								
Wireless Other	0	0	0	0	0	0	0								
Pager Repairs	(447)	1,500	1,947	21	106	0	1,820								
Portable Radio Repairs	(1,869)	500	2,369	0	3,065	0	(696)								
Truck Radio Repairs	214	500	286	0	286	0	0								
Sprinkler/alarm Repairs	(1,162)	500	1,662	0	0	1,662	0								
Alarm Monitor	858	1,200	342	0	342	0	0								
Total Alarm Systems	13,185	24,900	11,715	1,123	4,952	3,378	2,262	0	0	0	0	0	0	0	0
Insurance															
Liability and Property	3,037	37,000	33,963	33,196	0	262	505								
Accident and Health Insurance	155	4,500	4,345	4,345	0	0	0								
Self Insurance	500	500	0	0	0	0	0								
Total Insurance	3,692	42,000	38,308	37,541	0	262	505	0	0	0	0	0	0	0	0

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 Revenues and Expense Statement
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	Budget Remaining	Budget for 2016	Year to Date	January 2016	February 2016	March 2016	April 2016	May 2016	June 2016	July 2016	August 2016	September 2016	October 2016	November 2016	December 2016
Professional Fees															
Service Award Fees	5,500	5,500	0	0	0	0	0	0							
Legal Fees	3,000	3,000	0	0	0	0	0	0							
Special Legal Fees	1,000	1,000	0	0	0	0	0	0							
Bonding Fees	0	0	0	0	0	0	0	0							
Firefighter Assistence Progr	1,300	1,300	0	0	0	0	0	0							
Audit	7,300	7,300	0	0	0	0	0	0							
Total Professional Fees	18,100	18,100	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Contractual Services	327,098	439,950	112,852	47,191	25,460	23,017	17,184	0	0	0	0	0	0	0	0
Benefit Expenses															
Mandatory Medical Exams	18,922	20,000	1,078	1,078	0	0	0	0							
Fitness Program	355	1,300	945	0	945	0	0	0							
Commissioner Training	375	500	125	0	0	125	0	0							
Training-Firematic District	(226)	500	726	200	0	334	192	0							
Social Security	3,788	5,000	1,212	0	0	927	285	0							
Disability Insurance	(28)	110	138	153	0	(11)	(4)	0							
Workmens Comp Under \$500	0	0	0	0	0	0	0	0							
Workmens Compensation	(38,380)	75,000	113,380	28,345	0	0	85,035	0							
Fire Fighter Self Medical	0	0	0	0	0	0	0	0							
Life Insurance	(841)	8,500	9,341	0	9,341	0	0	0							
Service Awards	140,000	140,000	0	0	0	0	0	0							
Service Awards other	0	0	0	0	0	0	0	0							
Transfer from Prior Year Fund Balance for Service Awards	0	0	0	0	0	0	0	0							
Total Benefit Expense	123,965	250,910	126,945	29,776	10,286	1,375	85,508	0	0	0	0	0	0	0	0
Debt Expense															
Bond Principal - Police	0	50,000	50,000	0	0	50,000	0	0							
Bond Principal - Roof	0	0	0	0	0	0	0	0							
Interest - Police	4,950	11,025	6,075	0	0	6,075	0	0							
Interest - Roof	0	0	0	0	0	0	0	0							
Total Debt Expense	4,950	61,025	56,075	0	0	56,075	0	0	0	0	0	0	0	0	0

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	Budget Remaining	Budget for 2016	Year to Date	January 2016	February 2016	March 2016	April 2016	May 2016	June 2016	July 2016	August 2016	September 2016	October 2016	November 2016	December 2016
Budget Transfers															
Repair Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property and Building	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Apparatus Reserve	0	337,500	337,500	0	337,500	0	0	0	0	0	0	0	0	0	0
Total Budget Transfers	0	337,500	337,500	0	337,500	0	0	0	0	0	0	0	0	0	0
Transfer of Prior Year Fund Balance															
Repair Reserve	0	0	0	0	0	0	0	0							
Property and Building	0	0	0	0	0	0	0	0							
Apparatus Reserve	(75,067)	0	75,067	0	0	0	75,067								
	(75,067)	0	75,067	0	0	0	75,067	0	0	0	0	0	0	0	0
Total Operating Expenses	424,470	1,194,860	770,390	81,204	378,541	110,869	199,776	0	0	0	0	0	0	0	0
Excess of Revenue over Expenses	424,309	0	424,309	141,849	592,863	(110,696)	(199,707)	0	0	0	0	0	0	0	0