March 13, 2017

Memo to: Commissioners
Stephen G. DiLorenzo
Alan Barone
Benjamin A. Bragg
Christian Erichsen
John Fraino

Chief Peter Miller
Denise A. Holzberger

From: James F. Passikoff, Treasurer

Attached is the February 28, 2017 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

February 28, 2017

	General Fund	Apparatus Reserve	Repair Reserve	Contingency Reserve	Medical Reserve	Property & Building	Police Capital	Total All Funds
Current Assets:								
Checking M&T	7,468.96	0.00	0.00	0.00	0.00	0.00	0.00	7,468.96
Checking Premier	144,483.43	0.00	0.00	0.00	0.00	0.00	0.00	144,483.43
Money Market ACH @ M&T	6,100.00	0.00	0.00	0.00	0.00	0.00	0.00	6,100.00
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	1,389,397.24	125,049.67	52,742.23	20,265.23	6,739.17	43,727.53	0.00	1,637,921.07
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	50,300.24	0.00	0.00	0.00	0.00	0.00	0.00	50,300.24
Total Cash in Bank	1,597,749.87	125,049.67	52,742.23	20,265.23	6,739.17	43,727.53	0.00	1,846,273.70
Petty Cash	50.00							50.00
Exchange Receivable	(1,831.56)							(1,831.56)
Prepaid Expenses	0.00							0.00
Due to/from Apparatus Reserve	(681,148.47)	681,148.47						0.00
Due to/from Building Reserve	30,370.83					(30,370.83)		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	890,921.19	806,198.14	26,011.71	1,265.23	6,739.17	113,356.70	0.00	1,844,492.14

Highland Fire District

Balance Sheet

February 28, 2017

	General Fund	Apparatus Reserve	Repair Reserve	Contingency Reserve	Medical Reserve	Property & Building	Police Capital	Total All Funds
Liabilities:								
Accounts Payable	28,586.45							28,586.45
Accrued Expenses	54,086.59							54,086.59
Payroll Taxes Payable	(1,529.68)							(1,529.68)
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 Liablilities	81,143.36	0.00	0.00	0.00	0.00	0.00	220,000.00	301,143.36
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
								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	1,194,457.37	12.12	4.26	1.63	0.54	3.53	50,000.00	1,244,479.45
Sale of Equipment	0.00							0.00
Donations	0.00							0.00
BAN Payments	0.00							0.00
Expenditures	(122,247.29)							(122,247.29)
Budget Allocations	(337,500.00)	337,500.00						0.00
Permisive Referendums	0.00							0.00
Fund Balance Allocated	0.00							0.00
Total Net Assets	809,777.83	806,198.14	26,011.71	1,265.23	6,739.17	113,356.70	(220,000.00)	1,543,348.78
Total Liabilities and Net Assets	890,921.19	806,198.14	26,011.71	1,265.23	6,739.17	113,356.70	0.00	1,844,492.14

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

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
Interest Income	(1,328)	1,400	72	28	44										0
Sale of Surplus Equipment	925	0	925	0	925										0
Insurance Claims	0	0	0	0	0										0
FEMA Grants	0	0	0	0	0										0
Town of Lloyd - Police	0	12,000	12,000	12,000	0										0
Town of Lloyd - Bond	0	61,025	61,025	61,025	0										0
Verizon Rental	0	6,000	6,000	0	6,000										0
Government Grant s	0	0	0	0	0										0
Other Miscelaneous	0	0	0	0	0										0
Transfer from Contingency Fund	0	0	0	0	0										0
Total Revenue	(403)	1,194,860	1,194,457	223,053	971,404	0	0	0	0	0	0	0	0	0	0
Expenses															
Personal Services															
Janitor Station 1	11,818	13,925	2,107	771	1,336										
Janitor Station 2	2,900	2,900	0	0	0										
Janitor Community Room	600	600	0	0	0										
Maintenance Salary	7,200	7,200	0	0	0										
District Clerk	23,038	25,850	2,812	1,441	1,371										
Defered Comp Salary	5,200	5,200	0	0	0										
District Treasurer	20,250	24,300	4,050	2,025	2,025										
Records Inventory Clerk - Grant	0	0	0	0	0										
Total Personal Services	71,006	79,975	8,969	4,237	4,732	0	0	0	0	0	0	0	0	0	0
Equipment															
Furniture	500	500	0	0	0										
Office Equipment	1,000	1,000	0	0	0										
Technology	4,000	4,000	0	0	0										
Fire Apparatus	0	0	0	0	0										
SCBA	0	0	0	0	0										
Two Way Radios	20,000	20,000	0	0	0										
Station 1 & 2 Improvements	(563)	0	563	0	563										
Permissive Referendums	0	0	0	0	0										
Total Equipment	24,937	25,500	563	0	563	0	0	0	0	0	0	0	0	0	0

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

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										
Printing Supplies	0	0	0	0	0										
Office Expense	2,648	3,000	352	(67)	419										
Copier Expense	1,500	1,500	0	0	0										
Bank Charges	0	0	0	0	0										
Research Material	1,321	1,500	179	92	87										
Optimum Online	3,231	4,000	769	384	385										
Association Dues	(255)	700	955	550	405										
Election Expense	500	500	0	0	0										
Fire Prevention	5,500	5,500	0	0	0										
Office Supplies	1,651	2,000	349	128	221										
Other Travel	0	0	0	0	0										
Total Administrative	16,576	19,200	2,624	1,107	1,517	0	0	0	0	0	0	0	0	0	0
Travel Expense															
Conventions	1,000	1,000	0	0	0										
Fire Travel	250	300	50	0	50										
Other Travel	386	400	14	14	0										
Public Drills, Parades etc	500	500	0	0	0										
Commissioner Meetings	400	400	0	0	0										
Inspection Dinners	2,500	2,500	0	0	0										
Uniforms	300	300	0	0	0										
Total Travel	5,336	5,400	64	14	50	0	0	0	0	0	0	0	0	0	0
Building & Grounds Station 1															
Electric	11,283	12,000	717	319	398										
Natural Gas	8,357	9,000	643	239	404										
Diesel fuel generator	500	500	0	0	0										
Extinguisher maintenance	0	0	0	0	0										
Maintenance	18,867	20,000	1,133	791	342										
Maintenance applied to Salary	(7,200)	(7,200)	0	0	0										
Landscape	7,000	7,000	0	0	0										
Generator Repair	2,000	2,000	0	0	0										
Cleaning Supplies	500	500	0	0	0										
Snow Removal	2,700	4,000	1,300	0	1,300										
Water & Sewer	187	200	13	0	13										
Telephone	0	0	0	0	0										
Telephone Maintenance	2,000	2,000	0	0	0										
Major Building Repairs	15,000	15,000	0	0	0										
Ad Valorem Tax	112	3,100	2,988	2,988	0										
Total Buildings and Grounds Station 1	61,306	68,100	6,794	4,337	2,457	0	0	0	0	0	0	0	0	0	0

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

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	4,077	4,500	423	150	273										
Propane	2,500	2,500	0	0	0										
Building Maintenance	8,379	9,000	621	621	0										
Landscap	3,000	3,000	0	0	0										
Generator Repair	1,500	1,500	0	0	0										
Windows & Floors	0	0	0	0	0										
Dry Hydrant	500	500	0	0	0										
Snow Removal	2,725	4,000	1,275	0	1,275										
Ansul Testing	500	500	0	0	0										
Major Building Repairs	9,000	9,000	0	0	0										
Telephone	546	600	54	27	27										
Total Buildings and Grounds Station 2	32,727	35,100	2,373	798	1,575	0	0	0	0	0	0	0	0	0	0
Community Room															
Ansul Testing	500	500	0	0	0										
Repair & Maintenance	2,000	2,000	0	0	0										
Police Repair & Maintenance	3,739	4,000	261	261	0										
Snow Removal & Landscape	1,850	2,500	650	0	650										
Technology Equipment	0	0	0	0	0										
Roof Repairs	0	0	0	0	0										
Maintenance Allocation	0	0	0	0	0										
Total Community Room	8,089	9,000	911	261	650	0	0	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

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

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
Apparatus Repair															
2005 Tahoe	0	0	0	0	0										
2006 Tahoe	0	0	0	0	0										
2008 Tahoe	(1,057)	0	1,057	519	538										
2011 Tahoe	0	0	0	0	0										
2013 Tahoe	(346)	0	346	0	346										
2015 Tahoe	(1,195)	0	1,195	(2,278)	3,473										
31-10 (2001 E 1)	0	0	0	0	0										
31-20 (1994 E 1)	0	0	0	0	0										
31-30 (1996 E 1)	(55)	0	55	0	55										
31-35 (2015 E 1 tanker)	(995)	0	995	0	995										
31-40 (2010 Ford)	0	0	0	0	0										
31-45 (1994 Aerial)	10,000	10,000	0	0	0										
31-60 (2007 Rescue)	(6,289)	0	6,289	1,777	4,512										
31-90 (2009 Palaris)	0	0	0	0	0										
2010 Haulmark Trailer	0	0	0	0	0										
Misc Truck Expens	(48)	0	48	0	48										
Major Truck Repairs	10,000	10,000	0	0	0										
General Truck Repair	50,000	50,000	0	0	0										
Total Apparatus Repair	60,015	70,000	9,985	18	9,967	0	0	0	0	0	0	0	0	0	0
Gasoline & Oil															
Gasoline	13,290	14,000	710	413	297										
Diesel	7,493	8,000	507	0	507										
Total Gasoline & Oil	20,783	22,000	1,217	413	804	0	0	0	0	0	0	0	0	0	0
Firematic Equipment															
Extinguisher Repair	926	1,000	74	0	74										
Air Supplies	2,830	3,000	170	0	170										
SCBA Repairs	2,000	2,000	0	0	0										
SCBA Annual Testing	500	500	0	0	0										
Fire Equipment Testing	1,000	1,000	0	0	0										
Repair and Maintenance	2,091	3,000	909	0	909										
Other Firematic Equipment	2,406	3,000	594	0	594										
Total Firematic Equipment	11,753	13,500	1,747	0	1,747	0	0	0	0	0	0	0	0	0	0

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

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
Equipment															
Protective Clothing	(765)	0	765	687	78										
Hose and Fittings	0	0	0	0	0										
Small Equipment and Tools	(804)	0	804	804	0										
Major Equipment	0	0	0	0	0										
Firematic Training	(935)	0	935	0	935										
Medical Supplies	0	0	0	0	0										
Extraction Equipment	0	0	0	0	0										
Incentive Programs	(816)	0	816	88	728										
Insurance Recoveries	0	0	0	0	0										
Equipment	100,000	100,000	0	0	0										
Total Equipment	96,680	100,000	3,320	1,579	1,741	0	0	0	0	0	0	0	0	0	0
Fire Alarm Systems															
Telephone 331-1975 & 911	1,046	1,200	154	77	77										
Radio Lines	11,505	13,000	1,495	748	747										
Cell Phones	5,894	6,500	606	277	329										
Wireless Other	0	0	0	0	0										
Pager Repairs	1,373	1,500	127	21	106										
Portable Radio Repairs	(2,565)	500	3,065	0	3,065										
Truck Radio Repairs	214	500	286	0	286										
Sprinkler/alarm Repairs	500	500	0	0	0										
Alarm Monitor	858	1,200	342	0	342										
Total Alarm Systems	18,825	24,900	6,075	1,123	4,952	0	0	0	0	0	0	0	0	0	0
Insurance															
Liability and Property	3,804	37,000	33,196	33,196	0										
Accident and Health Insurance	155	4,500	4,345	4,345	0										
Self Insurance	500	500	0	0	0										
Total Insurance	4,459	42,000	37,541	37,541	0	0	0	0	0	0	0	0	0	0	0

Highland Fire District

Revenues and Expense Statement

For the Year Ending December 31, 2017

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
Professional Fees															
Service Award Fees	5,500	5,500	0	0	0										
Legal Fees	3,000	3,000	0	0	0										
Special Legal Fees	1,000	1,000	0	0	0										
Bonding Fees	0	0	0	0	0										
Firefighter Assistantence Progr	1,300	1,300	0	0	0										
Audit	7,300	7,300	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	367,299	439,950	72,651	47,191	25,460	0	0	0	0	0	0	0	0	0	0
Benefit Expenses															
Mandatory Medical Exams	18,922	20,000	1,078	1,078	0										
Fitness Program	355	1,300	945	0	945										
Commissioner Training	500	500	0	0	0										
Training-Firematic District	300	500	200	200	0										
Social Security	5,000	5,000	0	0	0										
Disability Insurance	(43)	110	153	153	0										
Workmens Comp Under $500	0	0	0	0	0										
Workmens Compensation	46,655	75,000	28,345	28,345	0										
Fire Fighter Self Medical	0	0	0	0	0										
Life Insurance	(841)	8,500	9,341	0	9,341										
Service Awards	140,000	140,000	0	0	0										
Service Awards other	0	0	0	0	0										
Transfer from Prior Year Fund Balance for Service Awards	0	0	0	0	0										
Total Benefit Expense	210,848	250,910	40,062	29,776	10,286	0	0	0	0	0	0	0	0	0	0
Debt Expense															
Bond Principal - Police	50,000	50,000	0	0	0							0	0	0	0
Bond Principal - Roof	0	0	0	0	0							0	0	0	0
Interest - Police	11,025	11,025	0	0	0							0	0	0	0
Interest - Roof	0	0	0	0	0							0	0	0	0
Total Debt Expense	61,025	61,025	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, 2017

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
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
Total Operating Expenses	735,115	1,194,860	459,745	81,204	378,541	0	0	0	0	0	0	0	0	0	0
Excess of Revenue over Expenses	734,712	0	734,712	141,849	592,863	0	0	0	0	0	0	0	0	0	0

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