

Highland Fire District
 Balance Sheet
 June 30, 2017

	General Fund	Apparatus Reserve	Repair Reserve	Contingency Reserve	Medical Reserve	Property & Building	Police Capital	Total All Funds
Current Assets:								
Checking M&T	5,852.18	0.00	0.00	0.00	0.00	0.00	0.00	5,852.18
Checking Premier	143,029.27	0.00	0.00	0.00	0.00	0.00	0.00	143,029.27
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	1,064,838.86	125,068.59	52,748.88	20,266.93	6,741.43	43,733.04	0.00	1,313,397.73
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	50,303.54	0.00	0.00	0.00	0.00	0.00	0.00	50,303.54
Total Cash in Bank	1,264,123.87	125,068.59	52,748.88	20,266.93	6,741.43	43,733.04	0.00	1,512,682.74
Petty Cash	50.00							50.00
Exchange Receivable	(3,535.30)							(3,535.30)
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)							0.00
Due to/from Building & Repair Reser	0.00		(123,000.00)			44,696.17		0.00
Due to/from Repair Reserve	(73,269.48)		73,269.48			123,000.00		0.00
Due to/from Contingency Reserve	19,000.00			(19,000.00)				0.00
Total Assets	480,524.45	806,217.06	3,018.36	1,266.93	6,741.43	211,429.21	0.00	1,509,197.44

Highland Fire District
Balance Sheet
June 30, 2017

	General Fund	Apparatus Reserve	Repair Reserve	Contingency Reserve	Medical Reserve	Property & Building	Police Capital	Total All Funds
Liabilities:								
Accounts Payable	23,194.27							23,194.27
Accrued Expenses	54,086.59							54,086.59
Payroll Taxes Payable	4,528.04							4,528.04
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	81,808.90	0.00	0.00	0.00	0.00	0.00	220,000.00	301,808.90
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	1,194,814.61	31.04	10.91	3.33	2.80	9.04	50,000.00	1,244,871.73
Sale of Equipment	0.00							0.00
Donations	0.00							0.00
BAN Payments	0.00							0.00
Expenditures	(458,599.81)							(458,599.81)
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	398,715.55	806,217.06	3,018.36	1,266.93	6,741.43	211,429.21	(220,000.00)	1,207,388.54
Total Liabilities and Net Assets	480,524.45	806,217.06	3,018.36	1,266.93	6,741.43	211,429.21	0.00	1,509,197.44

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
Revenues														
Real Property Tax	0	1,114,435	1,114,435	150,000	964,435	0	0	0	0					
Interest Income	(1,072)	1,400	328	28	44	71	69	61	55					
Sale of Surplus Equipment	925	0	925	0	925	0	0	0	0					
Insurance Claims	0	0	0	0	0	0	0	0	0					
FEMA Grants	0	0	0	0	0	0	0	0	0					
Town of Lloyd - Police	0	12,000	12,000	12,000	0	0	0	0	0					
Town of Lloyd - Bond	0	61,025	61,025	61,025	0	0	0	0	0					
Verizon Rental	0	6,000	6,000	0	6,000	0	0	0	0					
Government Grants	0	0	0	0	0	0	0	0	0					
Other Miscellaneous	102	0	102	0	0	102	0	0	0					
Transfer from Contingency Fund	0	0	0	0	0	0	0	0	0					
Total Revenue	(45)	1,194,860	1,194,815	223,053	971,404	173	69	61	55	0	0	0	0	
Expenses														
Personal Services														
Janitor Station 1	6,972	13,925	6,953	771	1,336	1,102	1,070	1,605	1,069					
Janitor Station 2	1,450	2,900	1,450	0	0	669	223	334	224					
Janitor Community Room	300	600	300	0	0	139	46	69	45					
Maintenance Salary	4,725	7,200	2,475	0	0	870	400	0	1,205					
District Clerk	12,932	25,850	12,918	1,441	1,371	3,150	1,987	2,981	1,988					
Defered Comp Salary	2,393	5,200	2,807	0	0	1,268	394	591	554					
District Treasurer	12,150	24,300	12,150	2,025	2,025	2,025	2,025	2,025	2,025					
Records Inventory Clerk - Grant	0	0	0	0	0	0	0	0	0					
Total Personal Services	40,922	79,975	39,053	4,237	4,732	9,223	6,145	7,605	7,111	0	0	0	0	
Equipment														
Furniture	100	500	400	0	0	400	0	0	0					
Office Equipment	1,000	1,000	0	0	0	0	0	0	0					
Technology	2,998	4,000	1,002	0	0	378	0	0	624					
Fire Apparatus	(36,205)	0	36,205	0	0	0	35,577	0	628					
SCBA	0	0	0	0	0	0	0	0	0					
Two Way Radios	19,304	20,000	696	0	0	20,401	(19,705)	0	0					
Station 1 & 2 Improvements	(563)	0	563	0	563	0	0	0	0					
Permissive Referendums	0	0	0	0	0	0	0	0	0					
Total Equipment	(13,366)	25,500	38,866	0	563	21,179	15,872	0	1,252	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	0	0	0					
Printing Supplies	0	0	0	0	0	0	0	0	0	0					
Office Expense	2,148	3,000	852	(67)	419	94	109	36	261						
Copier Expense	1,067	1,500	433	0	0	195	76	89	73						
Bank Charges	0	0	0	0	0	0	0	0	0						
Research Material	1,408	1,500	92	92	87	(87)	0	0	0						
Optimum Online	1,693	4,000	2,307	384	385	384	385	385	384						
Association Dues	(305)	700	1,005	550	405	0	0	50	0						
Election Expense	500	500	0	0	0	0	0	0	0						
Fire Prevention	5,500	5,500	0	0	0	0	0	0	0						
Office Supplies	883	2,000	1,117	128	221	185	223	231	129						
Other Travel	0	0	0	0	0	0	0	0	0						
Total Administrative	13,374	19,200	5,826	1,107	1,517	771	793	791	847	0	0	0	0	0	0
Travel Expense															
Conventions	1,000	1,000	0	0	0	0	0	0	0						
Fire Travel	(1,394)	300	1,694	0	50	0	55	1,589	0						
Other Travel	216	400	184	14	0	0	0	26	144						
Public Drills, Parades etc	321	500	179	0	0	0	0	179	0						
Commissioner Meetings	190	400	230	0	0	0	0	0	210						
Inspection Dinners	0	2,500	2,500	0	0	2,500	0	0	0						
Uniforms	300	300	0	0	0	0	0	0	0						
Total Travel	633	5,400	4,767	14	50	2,500	55	1,794	354	0	0	0	0	0	0
Building & Grounds Station 1															
Electric	8,058	12,000	3,942	319	398	1,252	348	585	1,040						
Natural Gas	6,755	9,000	2,245	239	404	791	358	344	109						
Diesel fuel generator	500	500	0	0	0	0	0	0	0						
Extinguisher maintenance	0	0	0	0	0	0	0	0	0						
Maintenance	14,973	20,000	5,027	791	342	1,704	466	1,285	439						
Maintenance applied to Salary	(7,200)	(7,200)	0	0	0	0	0	0	0						
Landscape	4,089	7,000	2,911	0	0	0	0	917	1,994						
Generator Repair	2,000	2,000	0	0	0	0	0	0	0						
Cleaning Supplies	(21)	500	521	0	0	0	0	289	0						
Snow Removal	967	4,000	3,033	0	1,300	1,300	433	0	0						
Water & Sewer	144	200	56	0	13	0	0	43	0						
Telephone	0	0	0	0	0	0	0	0	0						
Telephone Maintenance	2,000	2,000	0	0	0	0	0	0	0						
Major Building Repairs	15,000	15,000	0	0	0	0	0	0	0						
Ad Valorem Tax	112	3,100	2,988	2,988	0	0	0	0	0						
Total Buildings and Grounds Station 1	47,377	68,100	20,723	4,337	2,457	5,047	1,894	3,174	3,814	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
Building & Grounds Station 2															
Electric	2,981	4,500	1,517	150	273	265	110	325	394						
Propane	2,040	2,500	460	0	0	460	0	0	0						
Building Maintenance	6,314	9,000	2,686	621	0	258	1,418	185	204						
Landscap	(157)	3,000	3,257	0	0	0	0	2,044	1,113						
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	500	500	0	0	0	0	0	0	0						
Snow Removal	1,725	4,000	2,275	0	1,275	750	250	0	0						
Anaul Testing	500	500	0	0	0	0	0	0	0						
Major Building Repairs	9,000	9,000	0	0	0	0	0	0	0						
Telephone	438	600	162	27	27	27	27	27	27						
Total Buildings and Grounds Station 2	24,843	35,100	10,257	798	1,575	1,760	1,805	2,581	1,738	0	0	0	0	0	0
Community Room															
Anaul Testing	370	500	130	0	0	130	0	0	0						
Repair & Maintenance	919	2,000	1,081	0	0	84	0	0	997						
Police Repair & Maintenance	1,875	4,000	2,125	261	0	950	409	505	0						
Snow Removal & Landscape	1,175	2,500	1,325	0	650	0	216	459	0						
Technology Equipment	0	0	0	0	0	0	0	0	0						
Roof Repairs	0	0	0	0	0	0	0	0	0						
Maintenance Allocation	0	0	0	0	0	0	0	0	0						
Total Community Room	4,339	9,000	4,661	261	650	1,164	625	964	997	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

	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	(1,072)	0	1,072	519	538	0	0	0	15						
2011 Tahoe	(1,442)	0	1,442	0	0	150	623	100	569						
2013 Tahoe	(1,204)	0	1,204	0	346	0	175	100	583						
2015 Tahoe	(12,050)	0	12,050	(2,278)	3,473	0	0	0	10,855						
2017 Tahoe	(1,278)	0	1,278						1,278						
31-10 (2001 E 1)	(1,720)	0	1,720	0	0	0	194	831	695						
31-20 (1994 E 1)	(1,607)	0	1,607	0	0	0	774	0	833						
31-30 (1996 E 1)	(607)	0	607	0	55	72	480	0	0						
31-35 (2015 E 1 tanker)	(1,640)	0	1,640	0	995	0	0	645	0						
31-40 (2010 Ford)	(596)	0	596	0	0	0	0	596	0						
31-45 (1994 Aerial)	3,262	10,000	6,738	0	0	79	299	5,757	603						
31-60 (2007 Rescue)	(6,300)	0	6,300	1,777	4,512	0	11	0	0						
31-90 (2009 Palaris)	0	0	0	0	0	0	0	0	0						
2010 Haulmark Trailer	(39)	0	39	0	0	0	0	0	39						
Misc Truck Expans	(1,962)	0	1,962	0	48	181	156	1,447	130						
Major Truck Repairs	10,000	10,000	0	0	0	0	0	0	0						
General Truck Repair	50,000	50,000	0	0	0	0	0	0	0						
Total Apparatus Repair	31,745	70,000	38,255	18	9,967	482	2,712	9,476	15,600	0	0	0	0	0	0
Gasoline & Oil															
Gasoline	11,444	14,000	2,556	413	297	64	806	873	103						
Diesel	5,968	8,000	2,032	0	507	182	324	662	357						
Total Gasoline & Oil	17,412	22,000	4,588	413	804	246	1,130	1,535	460	0	0	0	0	0	0
Firematic Equipment															
Extinguisher Repair	(7)	1,000	1,007	0	74	933	0	0	0						
Air Supplies	2,830	3,000	170	0	170	0	0	0	0						
SCBA Repairs	(575)	2,000	2,575	0	0	505	0	2,070	0						
SCBA Annual Testing	500	500	0	0	0	0	0	0	0						
Fire Equipment Testing	(396)	1,000	1,396	0	0	0	1,396	0	0						
Repair and Maintenance	967	3,000	2,033	0	909	34	1,026	38	26						
Other Firematic Equipment	(2,213)	3,000	5,213	0	594	4,319	300	0	0						
Total Firematic Equipment	1,106	13,500	12,394	0	1,747	5,791	2,722	2,108	26	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
Equipment															
Protective Clothing	(3,391)	0	3,391	687	78	787	836	1,003	0						
Hose and Fittings	0	0	0	0	0	0	0	0	0						
Small Equipment and Tools	(1,694)	0	1,694	804	0	0	759	131	0						
Major Equipment	(9,295)	0	9,295	0	0	0	0	9,295	0						
Firematic Training	(2,411)	0	2,411	0	935	610	866	0	0						
Medical Supplies	(2,334)	0	2,334	0	0	219	220	1,604	291						
Extraction Equipment	0	0	0	0	0	0	0	0	0						
Incentive Programs	(1,046)	0	1,046	88	728	0	0	0	230						
Insurance Recoveries	0	0	0	0	0	0	0	0	0						
Equipment	100,000	100,000	0	0	0	0	0	0	0						
Total Equipment	79,829	100,000	20,171	1,579	1,741	1,616	2,681	12,033	521	0	0	0	0	0	0
Fire Alarm Systems															
Telephone 331-1975 & 911	739	1,200	461	77	77	76	77	77	77						
Radio Lines	8,608	13,000	4,392	748	747	1,402	93	654	748						
Cell Phones	4,048	6,500	2,452	277	329	238	968	403	237						
Wireless Other	0	0	0	0	0	0	0	0	0						
Pager Repairs	(447)	1,500	1,947	21	106	0	1,820	0	0						
Portable Radio Repairs	(2,079)	500	2,579	0	3,065	0	(696)	0	210						
Truck Radio Repairs	214	500	286	0	286	0	0	0	0						
Sprinkler/Alarm Repairs	(3,440)	500	3,940	0	0	1,662	0	2,278	0						
Alarm Monitor	858	1,200	342	0	342	0	0	0	0						
Total Alarm Systems	8,501	24,900	16,399	1,123	4,952	3,378	2,262	3,412	1,272	0	0	0	0	0	0
Insurance															
Liability and Property	3,037	37,000	33,963	33,196	0	262	505	0	0						
Accident and Health Insurance	155	4,500	4,345	4,345	0	0	0	0	0						
Self Insurance	500	500	0	0	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

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
Professional Fees															
Service Award Fees	3,490	5,500	2,010	0	0	0	0	2,010	0						
Legal Fees	3,000	3,000	0	0	0	0	0	0	0						
Special Legal Fees	1,000	1,000	0	0	0	0	0	0	0						
Bonding Fees	0	0	0	0	0	0	0	0	0						
Firefighter Assistence Progr	1,300	1,300	0	0	0	0	0	0	0						
Audit	100	7,300	7,200	0	0	0	0	0	7,200						
Total Professional Fees	8,890	18,100	9,210	0	0	0	0	2,010	7,200	0	0	0	0	0	0
Total Contractual Services	254,391	439,950	185,559	47,191	25,460	23,017	17,184	39,878	32,829	0	0	0	0	0	0
Benefit Expenses															
Mandatory Medical Exams	8,058	20,000	11,942	1,078	0	0	0	10,864	0						
Fitness Program	195	1,300	1,105	0	945	0	0	160	0						
Commissioner Training	375	500	125	0	0	125	0	0	0						
Training-Firematic District	(464)	500	964	200	0	334	192	228	10						
Social Security	2,942	5,000	2,058	0	0	927	285	427	419						
Disability Insurance	(18)	110	128	153	0	(11)	(4)	(5)	(5)						
Workmens Comp Under \$500	0	0	0	0	0	0	0	0	0						
Workmens Compensation	(38,380)	75,000	113,380	28,345	0	0	85,035	0	0						
Fire Fighter Self Medical	0	0	0	0	0	0	0	0	0						
Life Insurance	(841)	8,500	9,341	0	9,341	0	0	0	0						
Service Awards	140,000	140,000	0	0	0	0	0	0	0						
Service Awards other	0	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	0						
Total Benefit Expense	111,867	250,910	139,043	29,776	10,286	1,375	85,508	11,674	424	0	0	0	0	0	0
Debt Expense															
Bond Principal - Police	0	50,000	50,000	0	0	50,000	0	0	0						
Bond Principal - Roof	0	0	0	0	0	0	0	0	0						
Interest - Police	4,950	11,025	6,075	0	0	6,075	0	0	0						
Interest - Roof	0	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

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
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	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	(75,067)	0	75,067	0	0	0	75,067	0	0	0	0	0	0	0	0
	(75,067)	0	75,067	0	0	0	75,067	0	0	0	0	0	0	0	0
Total Operating Expenses	323,697	1,194,860	871,163	81,204	378,541	110,869	199,776	59,157	41,616	0	0	0	0	0	0
Excess of Revenue over Expenses	323,652	0	323,652	141,849	592,863	(110,696)	(199,707)	(59,096)	(41,561)	0	0	0	0	0	0