


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 **December 31, 2016 FINAL** 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
 December 31, 2016

FINAL

	General Fund	Apparatus Reserve	Repair Reserve	Contingency Reserve	Medical Reserve	Property & Building	Police Capital	Total All Funds
Current Assets:								
Checking M&T	7,797.64	0.00	0.00	0.00	0.00	0.00	0.00	7,797.64
Checking Premier	60,014.99	0.00	0.00	0.00	0.00	0.00	0.00	60,014.99
Money Market ACH @ M&T	100.00	0.00	0.00	0.00	0.00	0.00	0.00	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	488,493.76	125,037.55	52,737.97	20,263.60	6,738.63	43,724.00	0.00	736,995.51
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	50,298.53	0.00	0.00	0.00	0.00	0.00	0.00	50,298.53
Total Cash in Bank	606,704.92	125,037.55	52,737.97	20,263.60	6,738.63	43,724.00	0.00	855,206.67
Petty Cash	50.00							50.00
Exchange Receivable	(2,439.56)							(2,439.56)
Prepaid Expenses	0.00							0.00
Due to/from Apparatus Reserve	(343,648.47)	343,648.47						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	236,768.24	468,686.02	26,007.45	1,263.60	6,738.63	113,353.17	0.00	852,817.11

Highland Fire District
 Balance Sheet
 December 31, 2016

FINAL

General Fund	Apparatus Reserve	Repair Reserve	Contingency Reserve	Medical Reserve	Property & Building	Police Capital	Total All Funds
Liabilities:							
Accounts Payable	73,247.10						73,247.10
Accrued Expenses	73,791.99						73,791.99
Payroll Taxes Payable	2,777.55						2,777.55
BAN's Payable	0.00		0.00			270,000.00	270,000.00
Serial Bonds Payable	0.00						0.00
Retainage Payable	11,883.85		0.00				11,883.85
Total Liabilities	161,700.49	0.00	0.00	0.00	0.00	270,000.00	431,700.49
Net Assets Beginning of Year	16,717.83	501,191.81	1,253.44	6,735.53	367,854.64	(315,000.00)	604,734.27
Transfer of Prior Year							
Fund Balance							
Allocated to LOSAP	(16,717.83)						(16,717.83)
Allocated to Air Compressor	0.00						0.00
Allocated to Reserve Funds	0.00						0.00
Net Assets Available	0.00	501,191.81	1,253.44	6,735.53	367,854.64	(315,000.00)	588,016.44
Revenues	1,149,680.99	75.21	10.16	3.10	21.92	45,000.00	1,194,817.81
Sale of Equipment	0.00						0.00
Donations	0.00						0.00
BAN Payments	0.00						0.00
Expenditures	(812,003.24)						(812,003.24)
Budget Allocations	(262,610.00)	262,610.00					0.00
Permissive Referendums	0.00	(295,191.00)			(254,523.39)		(549,714.39)
Fund Balance Allocated	0.00						0.00
Total Net Assets	75,067.75	468,686.02	1,263.60	6,738.63	113,353.17	(270,000.00)	421,116.62
Total Liabilities and							
Net Assets	236,768.24	468,686.02	1,263.60	6,738.63	113,353.17	0.00	852,817.11

Highland Fire District
 Revenues and Expense Statement
 For the Year Ending December 31, 2016

FINAL

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	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
Administrative Expenses															
Meeting Paid Notices	81	500	419	0	22	0	0	0	0	140	165	0	49	24	19
Printing Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Office Expense	(368)	3,000	3,368	33	951	444	502	167	223	13	217	0	0	36	782
Copier Expense	248	1,500	1,252	0	190	278	99	45	170	70	78	57	73	72	120
Bank Charges	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Research Material	1,248	1,500	252	0	0	0	0	0	29	0	0	183	0	134	(94)
Optimum Online	(378)	4,000	4,378	0	363	726	363	363	0	726	363	363	363	364	384
Association Dues	(50)	700	750	500	100	0	0	150	0	0	0	0	0	119	250
Election Expense	131	500	369	0	0	0	0	0	0	0	0	0	5,992	370	0
Fire Prevention	(862)	5,500	6,362	0	0	0	0	0	0	0	0	0	0	230	0
Office Supplies	(49)	2,000	2,049	69	930	254	48	137	25	76	150	0	230	130	0
Other Travel	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Administrative	1	19,200	19,199	602	2,556	1,702	1,012	862	447	1,025	973	603	6,707	1,249	1,461
Travel Expense															
Conventions	753	1,000	247	0	0	0	0	0	247	0	0	0	0	0	0
Fire Travel	(694)	300	994	0	0	0	0	0	0	0	46	0	103	845	0
Other Travel	(2,522)	400	2,922	0	0	160	100	218	100	0	50	660	842	902	50
Public Drills, Parades etc	(245)	500	745	35	0	0	0	0	250	0	0	0	0	300	0
Commissioner Meetings	220	400	180	0	0	0	0	0	0	0	0	180	0	0	0
Inspection Dinners	50	2,500	2,450	0	0	0	0	0	0	0	0	2,450	0	0	0
Uniforms	300	300	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Travel	(2,138)	5,400	7,538	35	0	160	100	218	597	0	96	3,290	945	2,047	50
Building & Grounds Station 1															
Electric	2,383	12,000	9,617	0	679	1,007	947	301	653	878	1,081	967	1,645	0	1,459
Natural Gas	5,712	9,000	3,288	0	558	599	545	201	139	79	75	73	158	0	861
Diesel fuel generator	500	500	0	0	0	0	0	0	0	0	0	0	0	0	0
Extinguisher maintenance	(424)	0	424	0	0	424	0	0	0	0	0	0	0	0	0
Maintenance	(1,516)	20,000	21,516	690	476	3,257	2,767	1,459	1,940	264	340	1,124	472	998	7,729
Maintenance applied to Salary	(6,870)	(7,200)	(330)	0	0	0	0	0	0	0	0	0	0	0	(330)
Landscape	7,046	9,000	1,954	0	0	0	0	515	287	225	237	0	490	0	200
Generator Repair	(2,829)	2,000	4,829	0	0	3,751	0	0	590	0	0	488	0	0	0
Cleaning Supplies	(128)	500	628	0	0	0	0	243	0	0	150	34	0	20	181
Snow Removal	3,467	5,000	1,533	0	0	0	433	0	0	0	0	0	0	0	1,100
Water & Sewer	(112)	200	312	0	165	0	0	40	0	0	40	0	0	40	27
Telephone	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Telephone Maintenance	2,000	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Major Building Repairs	(10,075)	15,000	25,075	0	0	0	0	0	0	0	0	0	0	25,075	0
Ad Valorem Tax	161	3,100	2,939	2,939	0	0	0	0	0	0	0	0	0	0	0
Total Buildings and Grounds Station 1	(685)	71,100	71,785	3,629	1,878	9,038	4,692	2,759	3,609	1,446	1,923	2,686	2,765	26,133	11,227

Highland Fire District
 Revenues and Expense Statement
 For the Year Ending December 31, 2016

FINAL

Budget Remaining 2016 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 Remaining 2016	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	729	4,500	3,771	0	348	357	263	254	477	137	325	503	481	149	477
Propane	1,661	3,000	1,339	0	503	0	0	317	0	0	0	0	130	0	389
Building Maintenance	1,911	10,000	8,089	425	1,547	2,497	694	222	1,624	0	46	672	80	7	275
Landscap	1	4,000	3,999	0	0	0	0	370	1,015	285	420	758	516	335	300
Generator Repair	1,130	1,500	370	0	0	0	0	0	89	0	16	265	0	0	0
Windows & Floors	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Dry Hydrant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Snow Removal	4,800	6,500	1,700	0	0	0	425	0	0	0	0	0	0	0	1,275
Ansul Testing	500	500	0	0	0	0	0	0	0	0	0	0	0	0	0
Major Building Repairs	9,800	14,000	4,200	0	0	0	0	0	0	0	0	0	4,200	0	0
Telephone	273	600	327	27	27	27	28	27	27	27	27	28	27	27	28
Total Buildings and Grounds Station 2	20,805	44,600	23,795	452	2,425	2,881	1,410	1,190	3,232	449	834	2,226	5,434	518	2,744
Community Room															
Ansul Testing	500	500	0	0	0	0	0	0	0	0	0	0	0	0	0
Repair & Maintenance	(1,537)	2,000	3,537	217	30	464	0	85	558	0	425	179	0	141	1,438
Police Repair & Maintenance	(302)	4,000	4,302	0	6	0	0	0	105	0	1,630	1,900	245	316	100
Snow Removal & Landscape	1,713	2,500	787	0	0	0	217	257	0	113	0	0	0	0	200
Technology Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Roof Repairs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Maintenance Allocation	(330)	0	330	0	0	0	0	0	0	0	0	0	0	0	330
Total Community Room	44	9,000	8,956	217	36	464	217	342	663	113	2,055	2,079	245	457	2,068
Fire Equipment & Alarms															
Access Fees															
Hydrant Rentals	0	12,650	12,650	0	0	0	0	0	0	0	0	12,650	0	0	0
Total Access Fees	0	12,650	12,650	0	0	0	0	0	0	0	0	12,650	0	0	0

Highland Fire District
 Revenues and Expense Statement
 For the Year Ending December 31, 2016

FINAL

	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	(472)	0	472	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2005 Tahoe	(825)	0	825	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2006 Tahoe	(3,352)	0	3,352	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2008 Tahoe	(780)	0	780	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2011 Tahoe	(146)	0	146	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2013 Tahoe	(695)	0	695	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2015 Tahoe	(8,916)	0	8,916	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31-10 (2001 E 1)	(7,065)	0	7,065	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31-20 (1994 E 1)	(20,378)	0	20,378	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31-30 (1996 E 1)	(2,658)	0	2,658	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31-35 (2015 E 1 tanker)	(219)	0	219	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31-40 (2010 Ford)	(8,924)	10,000	18,924	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31-45 (1994 Aerial)	(6,525)	0	6,525	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31-60 (2007 Rescue)	(40)	0	40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31-90 (2009 Palaris)	(250)	0	250	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2010 Haulmark Trailer	(1,206)	0	1,206	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Misc Truck Expens	10,000	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Major Truck Repairs	48,951	50,000	1,049	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General Truck Repair	(3,500)	70,000	73,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Apparatus Repair	9,372	14,000	4,628	668	382	361	466	466	442	442	442	406	406	258	405	228	642	642
Gasoline & Oil	3,253	8,000	4,747	257	379	405	269	269	451	451	451	79	954	371	479	197	653	653
Gasoline																		
Diesel																		
Total Gasoline & Oil	12,625	22,000	9,375	925	761	766	735	735	893	893	893	449	1,360	629	884	425	1,295	1,295
Firematic Equipment	790	1,000	210	0	74	0	0	0	0	0	0	0	0	0	136	0	0	0
Extinguisher Repair	(4,855)	3,000	7,855	0	85	0	85	0	0	0	0	0	0	0	0	0	0	0
Air Supplies	1,375	2,000	625	0	369	239	239	0	0	0	0	17	0	0	0	0	0	0
SCBA Repairs	4,385	4,500	115	0	115	0	0	0	0	0	0	0	0	0	0	0	0	0
SCBA Annual Testing	(1,638)	1,000	2,638	0	1,638	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire Equipment Testing	1,006	3,000	1,994	42	287	942	942	0	236	236	236	0	1,784	32	28	55	(1,418)	(1,418)
Repair and Maintenance	(8,506)	3,000	11,506	0	300	2,533	0	0	339	339	339	577	0	0	0	50	7,707	7,707
Other Firematic Equipment	(7,443)	17,500	24,943	6	1,680	1,145	3,799	0	575	575	575	594	1,784	32	1,164	7,875	6,289	6,289

Highland Fire District
 Revenues and Expense Statement
 For the Year Ending December 31, 2016

FINAL

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 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	(28,909)	0	28,909	0	120	0	0	0	363	363	363	1,030	418	4,866	20,315
Hose and Fittings	(453)	0	453	0	1,280	(5,351)	12,984	4,071	0	0	0	0	0	0	(12,531)
Small Equipment and Tools	(6,592)	0	6,592	0	0	(41,305)	2,399	36,611	44	0	707	52	646	1,818	5,620
Major Equipment	(99)	0	99	0	0	0	994	(30,605)	0	0	0	0	0	0	29,710
Firematic Training	(1,299)	0	1,299	0	510	0	0	156	0	156	0	633	0	0	0
Medical Supplies	(3,777)	0	3,777	0	1,186	123	433	158	235	151	196	389	686	0	220
Extraction Equipment	(1,746)	0	1,746	0	38	72	0	0	346	0	0	0	0	0	1,290
Incentive Programs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance Recoveries	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Equipment	100,000	100,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Equipment	57,125	100,000	42,875	0	3,134	(46,461)	16,810	11,306	798	860	1,899	1,471	1,750	6,684	44,624
Fire Alarm Systems															
Telephone 311-1975 & 911	367	1,200	833	75	75	0	75	75	75	75	75	77	77	77	77
Radio Lines	(2,242)	10,000	12,242	748	747	3,518	1,342	748	747	654	748	747	748	748	747
Cell Phones	1,376	6,500	5,124	0	454	879	419	93	1,490	568	260	0	352	188	421
Wireless Other	(1,082)	0	1,082	0	52	0	0	0	360	0	0	0	0	660	10
Pager Repairs	1,075	1,500	425	0	0	0	0	119	0	0	50	0	0	0	256
Portable Radio Repairs	20	500	480	0	0	0	0	143	199	45	59	0	0	34	0
Truck Radio Repairs	500	500	0	0	0	0	0	0	0	0	0	0	0	0	0
Sprinkler/Alarm Repairs	500	500	0	0	0	0	0	0	0	0	0	0	0	0	0
Alarm Monitor	(830)	1,200	2,030	0	420	0	0	1,295	0	88	0	228	0	0	(1)
Total Alarm Systems	(316)	21,900	22,216	823	1,748	4,397	1,836	2,473	2,871	1,430	1,192	1,052	1,177	1,707	1,510
Insurance															
Liability and Property	4,978	38,000	33,022	0	34,073	0	0	(1,051)	0	0	0	0	0	0	0
Accident and Health Insurance	122	4,500	4,378	4,378	0	0	0	0	0	0	0	0	0	0	0
Self Insurance	500	500	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Insurance	5,600	43,000	37,400	4,378	34,073	0	0	(1,051)	0	0	0	0	0	0	0

Highland Fire District
 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

	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	(137)	5,500	5,637	0	0	0	2,387	0	0	0	0	3,250	0	0	0
Legal Fees	(1,350)	3,000	4,350	0	0	1,075	0	0	0	0	2,400	0	0	0	875
Special Legal Fees	1,000	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Bonding Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Firefighter Assistance Progr	222	1,300	1,078	0	0	0	0	1,078	0	0	0	0	0	0	0
Audit	100	7,300	7,200	0	0	0	0	0	7,200	0	0	0	0	0	0
Total Professional Fees	(165)	18,100	18,265	0	0	1,075	2,387	1,078	7,200	7,200	2,400	3,250	0	0	875
Total Contractual Services	81,953	454,450	372,497	10,395	56,243	(19,394)	49,318	25,349	20,498	15,472	29,922	32,583	25,105	54,231	72,775
Benefit Expenses															
Mandatory Medical Exams	8,047	20,000	11,953	1,078	0	3,113	2,000	(101)	1,035	2,062	1,633	787	26	320	0
Fitness Program	(115)	1,300	1,415	0	839	0	0	316	0	0	0	0	0	0	0
Commissioner Training	340	500	160	0	0	0	0	0	0	160	0	0	0	0	0
Training-Firematic District	(893)	500	1,393	10	0	30	10	80	0	0	45	10	958	250	0
Social Security	905	5,000	4,095	0	0	963	279	613	346	279	279	279	468	139	450
Disability Insurance	6	110	104	153	0	(12)	(4)	(5)	(4)	(4)	(4)	(3)	(6)	(2)	0
Workmens Comp Under \$500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Workmens Compensation	5,067	75,000	69,933	0	67,679	0	0	0	0	0	0	0	0	0	2,254
Fire Fighter Self Medical	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Life Insurance	527	8,500	7,973	0	0	7,973	0	0	0	0	0	0	0	0	0
Service Awards	0	140,000	140,000	0	0	140,000	0	0	0	0	0	0	0	0	0
Service Awards other	(16,718)	0	16,718	0	0	16,718	0	0	0	0	0	0	0	0	0
Transfer from Prior Year Fund	16,718	0	(16,718)	0	0	(16,718)	0	0	0	0	0	0	0	0	0
Balance for Service Awards	13,884	250,910	237,026	1,241	68,518	152,067	2,285	903	1,377	2,497	1,953	1,073	1,706	707	2,699
Total Benefit Expense															
Debt Expense															
Bond Principal - Police	0	45,000	45,000	0	45,000	0	0	0	0	0	0	0	0	0	0
Bond Principal - Roof	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest - Police	(1)	13,163	13,164	0	7,088	0	0	0	0	0	6,076	0	0	0	0
Interest - Roof	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Debt Expense	(1)	58,163	58,164	0	52,088	0	0	0	0	0	6,076	0	0	0	0

