April 10, 2016

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 March 31, 2016 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

March 31, 2016

	General Fund	Apparatus Reserve	Repair Reserve	Contingency Reserve	Medical Reserve	Property & Building	Police Capital	Total All Funds
Current Assets:								
Checking M&T	3,009.67	0.00	0.00	0.00	0.00	0.00	0.00	3,009.67
Checking Premier	544.48	0.00	0.00	0.00	0.00	0.00	0.00	544.48
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	1,435,710.02	124,974.67	52,715.87	20,255.10	6,735.53	43,705.67	0.00	1,684,096.86
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	50,291.81	0.00	0.00	0.00	0.00	0.00	0.00	50,291.81
Total Cash in Bank	1,489,555.98	124,974.67	52,715.87	20,255.10	6,735.53	43,705.67	0.00	1,737,942.82
Petty Cash	50.00							50.00
Exchange Receivable	329.03							329.03
Prepaid Expenses	0.00							0.00
Due to/from Apparatus Reserve	(638,839.47)	638,839.47						0.00
Due to/from Building Reserve	(224,152.56)					224,152.56		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	572,673.50	763,814.14	25,985.35	1,255.10	6,735.53	367,858.23	0.00	1,738,321.85

Highland Fire District

Balance Sheet

March 31, 2016

	General Fund	Apparatus Reserve	Repair Reserve	Contingency Reserve	Medical Reserve	Property & Building	Police Capital	Total All Funds
Liabilities:								
Accounts Payable	13,429.85							13,429.85
Accrued Expenses	19,500.00							19,500.00
Payroll Taxes Payable	2,604.00							2,604.00
BAN's Payable	0.00					0.00	270,000.00	270,000.00
Serial Bonds Payable	0.00							0.00
Due to Ulster County Self Insurance	0.00			0.00				0.00
Total Liablilities	35,533.85	0.00	0.00	0.00	0.00	0.00	270,000.00	305,533.85
Net Assets Beginning of Year	16,717.83	501,191.81	25,981.02	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
								0.00
Net Assets Available	0.00	501,191.81	25,981.02	1,253.44	6,735.53	367,854.64	(315,000.00)	588,016.44
Revenues	1,141,078.65	12.33	4.33	1.66		3.59	45,000.00	1,186,100.56
Sale of Equipment	0.00							0.00
Donations	0.00							0.00
BAN Payments	0.00							0.00
Expenditures	(341,329.00)							(341,329.00)
Budget Allocations	(262,610.00)	262,610.00						0.00
Permisive Referendums	0.00							0.00
Fund Balance Allocated	0.00							0.00
Total Net Assets	537,139.65	763,814.14	25,985.35	1,255.10	6,735.53	367,858.23	(270,000.00)	1,432,788.00
Total Liabilities and Net Assets	572,673.50	763,814.14	25,985.35	1,255.10	6,735.53	367,858.23	0.00	1,738,321.85

Highland Fire District

Revenues and Expense Statement

For the Year Ending December 31, 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
Revenues															
Real Property Tax	0	1,069,020	1,069,020	100,000	969,020	0									
Interest Income	(1,219)	1,400	181	0	98	83									
Sale of Surplus Equipment	0	0	0	0	0	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	0	12,000	0									
Town of Lloyd - Bond	(10)	58,163	58,153	0	58,153	0									
Verizon Rental	(6,000)	6,000	0			0									
Government Grant s	0	0	0	0	0	0									
Other Miscelaneous	1,725	0	1,725	0	1,725	0									
Transfer from Contingency Fund	0	0	0	0	0	0									
Total Revenue	(5,504)	1,146,583	1,141,079	100,000	#########	83	0	0	0	0	0	0	0	0	0
Expenses															
Personal Services															
Janitor Station 1	10,504	13,650	3,146	380	1,139	1,627									
Janitor Station 2	2,194	2,850	656	350	25	281									
Janitor Community Room	464	600	136	25	25	86									
Maintenance Salary	5,700	7,200	1,500	0	0	1,500									
District Clerk	34,705	40,550	5,845	718	2,105	3,022									
Defered Comp Salary	5,692	7,000	1,308	0	0	1,308									
District Treasurer	17,325	23,100	5,775	1,925	1,925	1,925									
Records Inventory Clerk - Grant	0	0	0	0	0	0									
Total Personal Services	76,584	94,950	18,366	3,398	5,219	9,749	0	0	0	0	0	0	0	0	0
Equipment															
Furniture	(1,195)	500	1,695	0	389	1,306									
Office Equipment	1,000	1,000	0	0	0	0									
Technology	3,892	4,000	108	0	108	0									
Fire Apparatus	0	0	0	0	0	0									
Two Way Radios	20,000	20,000	0	0	0	0									
Permissive Referendums	0	0	0	0	0	0									
Total Equipment	23,697	25,500	1,803	0	497	1,306	0	0	0	0	0	0	0	0	0

Highland Fire District

Revenues and Expense Statement

For the Year Ending December 31, 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
Contractual Services															
Administrative Expenses															
Meeting Paid Notices	478	500	22	0	22	0									
Printing Supplies	0	0	0	0	0	0									
Office Expense	1,572	3,000	1,428	33	951	444									
Copier Expense	1,032	1,500	468	0	190	278									
Bank Charges	0	0	0	0	0	0									
Research Material	1,500	1,500	0	0	0	0									
Optimum Online	2,911	4,000	1,089	0	363	726									
Association Dues	100	700	600	500	100	0									
Election Expense	500	500	0	0	0	0									
Fire Prevention	5,500	5,500	0	0	0	0									
Office Supplies	747	2,000	1,253	69	930	254									
Other Travel	0	0	0	0	0	0									
Total Administrative	14,340	19,200	4,860	602	2,556	1,702	0	0	0	0	0	0	0	0	0
Travel Expense															
Conventions	1,000	1,000	0	0	0	0									
Fire Travel	300	300	0	0	0	0									
Other Travel	400	400	0	0	0	0									
Public Drills, Parades etc	305	500	195	35	0	160									
Commissioner Meetings	400	400	0	0	0	0									
Inspection Dinners	2,500	2,500	0	0	0	0									
Uniforms	300	300	0	0	0	0									
Total Travel	5,205	5,400	195	35	0	160	0	0	0	0	0	0	0	0	0
Building & Grounds Station 1															
Electric	10,314	12,000	1,686	0	679	1,007									
Natural Gas	7,843	9,000	1,157	0	558	599									
Diesel fuel generator	(3,251)	500	3,751	0	0	3,751									
Extinguisher maintenance	(424)	0	424			424									
Maintenance	15,577	20,000	4,423	690	476	3,257									
Maintenance applied to Salary	(7,200)	(7,200)	0			0									
Landscape	9,000	9,000	0	0	0	0									
Generator Repair	2,000	2,000	0	0	0	0									
Cleaning Supplies	500	500	0	0	0	0									
Snow Removal	5,000	5,000	0	0	0	0									
Water & Sewer	35	200	165	0	165	0									
Telephone	0	0	0	0	0	0									
Telephone Maintenance	2,000	2,000	0	0	0	0									
Major Building Repairs	15,000	15,000	0	0	0	0									
Ad Valorem Tax	161	3,100	2,939	2,939	0	0									
Total Buildings and Grounds Station 1	56,555	71,100	14,545	3,629	1,878	9,038	0	0	0	0	0	0	0	0	0

Highland Fire District

Revenues and Expense Statement

For the Year Ending December 31, 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

Highland Fire District

Revenues and Expense Statement

For the Year Ending December 31, 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
Building & Grounds Station 2															
Heating Oil	0	0	0	0	0	0									
Electric	3,795	4,500	705	0	348	357									
Propane	2,497	3,000	503	0	503	0									
Building Maintenance	5,531	10,000	4,469	425	1,547	2,497									
Landscap	4,000	4,000	0	0	0	0									
Generator Repair	1,500	1,500	0	0	0	0									
Windows & Floors	0	0	0	0	0	0									
Dry Hydrant	0	0	0	0	0	0									
Snow Removal	6,500	6,500	0	0	0	0									
Ansul Testing	500	500	0	0	0	0									
Major Building Repairs	14,000	14,000	0	0	0	0									
Telephone	519	600	81	27	27	27									
Total Buildings and Grounds Station 2	38,842	44,600	5,758	452	2,425	2,881	0	0	0	0	0	0	0	0	0
Community Room															
Ansul Testing	500	500	0	0	0	0									
Repair & Maintenance	1,289	2,000	711	217	30	464									
Police Repair & Maintenance	3,994	4,000	6	0	6	0									
Snow Removal	2,500	2,500	0	0	0	0									
Technology Equipment	0	0	0	0	0	0									
Roof Repairs	0	0	0	0	0	0									
Total Community Room	8,283	9,000	717	217	36	464	0	0	0	0	0	0	0	0	0
Fire Equipment & Alarms															
Access Fees															
Hydrant Rentals	12,650	12,650	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, 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
Apparatus Repair															
2005 Tahoe	(472)	0	472	0	472	0									
2006 Tahoe	(804)	0	804	0	804	0									
2008 Tahoe	(277)	0	277	0	277	0									
2011 Tahoe	(726)	0	726	0	726	0									
2013 Tahoe	0	0	0	0	0	0									
2015 Tahoe	(10)	0	10	0	10	0									
31-10 (2001 E 1)	(1,854)	0	1,854	0	1,068	786									
31-20 (1994 E 1)	(1,897)	0	1,897	0	682	1,215									
31-30 (1996 E 1)	(2,773)	0	2,773	0	1,253	1,520									
31-35 (2015 E 1 tanker)	(510)	0	510	0	0	510									
31-40 (2010 Ford)	(20)	0	20	0	20	0									
31-45 (1994 Aerial)	8,296	10,000	1,704	0	1,704	0									
31-50 (1987 Tanker)	0	0	0	0	0	0									
31-60 (2007 Rescue)	(1,883)	0	1,883	0	649	1,234									
31-90 (2009 Palaris)	(40)	0	40	0	40	0									
2010 Haulmark Trailer	0	0	0	0	0	0									
Misc Truck Expens	(262)	0	262	0	83	179									
Major Truck Repairs	10,000	10,000	0	0	0	0									
General Truck Repair	50,000	50,000	0	0	0	0									
Total Apparatus Repair	56,768	70,000	13,232	0	7,788	5,444	0	0	0	0	0	0	0	0	0
Gasoline & Oil															
Gasoline	12,950	14,000	1,050	0	668	382									
Diesel	7,111	8,000	889	253	257	379									
Total Gasoline & Oil	20,061	22,000	1,939	253	925	761	0	0	0	0	0	0	0	0	0
Firematic Equipment															
Extinguisher Repair	926	1,000	74	0	0	74									
Air Supplies	3,000	3,000	0	0	0	0									
SCBA Repairs	1,631	2,000	369	0	0	369									
SCBA Annual Testing	4,385	4,500	115	0	0	115									
Fire Equipment Testing	(638)	1,000	1,638	0	1,638	0									
Repair and Maintenance	2,665	3,000	335	6	42	287									
Other Firematic Equipment	2,700	3,000	300	0	0	300									
Total Firematic Equipment	14,669	17,500	2,831	6	1,680	1,145	0	0	0	0	0	0	0	0	0

Highland Fire District

Revenues and Expense Statement

For the Year Ending December 31, 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	(120)	0	120	0	120	0									
Hose and Fittings	4,071	0	(4,071)	0	1,280	(5,351)									
Small Equipment and Tools	41,305	0	(41,305)	0	0	(41,305)									
Major Equipment	0	0	0	0	0	0									
Firematic Training	(510)	0	510	0	510	0									
Medical Supplies	(1,309)	0	1,309	0	1,186	123									
Extraction Equipment	(110)	0	110	0	38	72									
Incentive Programs	0	0	0	0	0	0									
Insurance Recoveries	0	0	0	0	0	0									
Equipment	100,000	100,000	0	0	0	0									
Total Equipment	143,327	100,000	(43,327)	0	3,134	(46,461)	0	0	0	0	0	0	0	0	0
Fire Alarm Systems															
Telephone 331-1975 & 911	1,050	1,200	150	75	75	0									
Radio Lines	4,987	10,000	5,013	748	747	3,518									
Cell Phones	5,167	6,500	1,333	0	454	879									
Wireless Other	(52)	0	52	0	52	0									
Pager Repairs	1,500	1,500	0	0	0	0									
Portable Radio Repairs	500	500	0	0	0	0									
Truck Radio Repairs	500	500	0	0	0	0									
Sprinkler/alarm Repairs	500	500	0	0	0	0									
Alarm Monitor	780	1,200	420	0	420	0									
Total Alarm Systems	14,932	21,900	6,968	823	1,748	4,397	0	0	0	0	0	0	0	0	0
Insurance															
Liability and Property	3,927	38,000	34,073	0	34,073	0									
Accident and Health Insurance	122	4,500	4,378	4,378	0	0									
Self Insurance	500	500	0	0	0	0									
Total Insurance	4,549	43,000	38,451	4,378	34,073	0	0	0	0	0	0	0	0	0	0

Highland Fire District

Revenues and Expense Statement

For the Year Ending December 31, 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	5,500	5,500	0	0	0	0									
Legal Fees	1,925	3,000	1,075	0	0	1,075									
Special Legal Fees	1,000	1,000	0	0	0	0									
Bonding Fees	0	0	0	0	0	0									
Firefighter Assistantence Progr	1,300	1,300	0	0	0	0									
Audit	7,300	7,300	0	0	0	0									
Total Professional Fees	17,025	18,100	1,075	0	0	1,075	0	0	0	0	0	0	0	0	0
Total Contractual Services	407,206	454,450	47,244	10,395	56,243	(19,394)	0	0	0	0	0	0	0	0	0
Benefit Expenses															
Mandatory Medical Exams	15,809	20,000	4,191	1,078	0	3,113									
Fitness Program	461	1,300	839	0	839	0									
Commissioner Training	500	500	0	0	0	0									
Training-Firematic District	460	500	40	10	0	30									
Social Security	4,037	5,000	963	0	0	963									
Disability Insurance	(31)	110	141	153	0	(12)									
Workmens Comp Under $500	0	0	0	0	0	0									
Workmens Compensation	7,321	75,000	67,679	0	67,679	0									
Fire Fighter Self Medical	0	0	0	0	0	0									
Life Insurance	527	8,500	7,973	0	0	7,973									
Service Awards	0	140,000	140,000	0	0	140,000									
Service Awards other	(16,718)	0	16,718	0	0	16,718									
Transfer from Prior Year Fund Balance for Service Awards	16,718	0	(16,718)	0	0	(16,718)									
Total Benefit Expense	29,084	250,910	221,826	1,241	68,518	152,067	0	0	0	0	0	0	0	0	0
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	6,075	13,163	7,088	0	7,088	0	0	0	0	0			0	0	0
Interest - Roof	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Debt Expense	6,075	58,163	52,088	0	52,088	0	0	0	0	0	0	0	0	0	0

Highland Fire District

Revenues and Expense Statement

For the Year Ending December 31, 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
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	262,610	262,610	262,610	0	0	0	0	.	0	0	0	0	0	0
Total Budget Transfers	0	262,610	262,610	262,610	0	0	0	0	0	0	0	0	0	0	0
Total Operating Expenses	542,646	1,146,583	603,937	277,644	182,565	143,728	0	0	0	0	0	0	0	0	0
Excess of Revenue over Expenses	537,142	0	537,142	(177,644)	858,431	(143,645)	0	0	0	0	0	0	0	0	0

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