



# PINNACLE

CONSULTING GROUP, INC.

## Accountant's Compilation Report

BOARD OF DIRECTORS  
EVANS FIRE PROTECTION DISTRICT

I have compiled the accompanying balance sheet of Evans Fire Protection District as of December 31, 2014 and September 30, 2015 and the related statements of revenues and expenditures for the periods then ended and the accompanying supplemental information which is presented only for additional analysis purposes. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position and results of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

I am not independent with respect to Evans Fire Protection District because I am responsible for financial management of the District.

Brendan Campbell, CPA  
October 26, 2015

EVANS FIRE PROTECTION DISTRICT			
BALANCE SHEET			
December 31, 2014 and September 30, 2015			
	Audited	Unaudited	
	Actual	Actual	
	12/31/2014	9/30/2015	
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Investments	\$953,081	\$1,564,603	
Accounts Receivable	82,105	115,339	
Property Tax Receivable	1,600,275	0	
Prepaid Expenses	2,525	0	
Due from County	11,635	24,272	
<b>Total Current Assets</b>	<b>\$2,649,621</b>	<b>\$1,704,214</b>	
<b>Long-Term Assets</b>			
<b>Fixed Assets</b>			
Land	\$10,000	\$10,000	
Buildings	1,605,257	1,605,257	
Equipment	386,689	386,689	
Vehicles	1,769,266	1,769,266	
Less: Accumulated Depreciation	(1,331,733)	(1,331,733)	
<b>Total Fixed Assets</b>	<b>\$2,439,479</b>	<b>\$2,439,479</b>	
<b>Total Assets</b>	<b>\$5,089,100</b>	<b>\$4,143,693</b>	
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts Payable	20,828	28,239	
Payroll Liabilities	24,397	29,393	
Deferred Revenue	1,600,275	0	
<b>Total Current Liabilities</b>	<b>\$1,645,500</b>	<b>\$57,633</b>	
<b>Total Liabilities</b>	<b>\$1,645,500</b>	<b>\$57,633</b>	
<b>Fund Equity</b>			
<b>Fund Balance</b>			
Investment in Fixed Assets	\$2,439,479	\$2,439,479	
TABOR Reserve	67,165	61,668	
Unassigned	936,956	1,584,914	
<b>Total Fund Equity</b>	<b>\$3,443,600</b>	<b>\$4,086,060</b>	
<b>Total Liabilities and Fund Equity</b>	<b>\$5,089,100</b>	<b>\$4,143,693</b>	
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EVANS FIRE PROTECTION DISTRICT						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						
December 31, 2014 Actual, 2015 Amended and Projected Budget						
Year-to-date Actual, Budget and Variance through September 30, 2015						
Modified Accrual Budgetary Basis						
GENERAL FUND	2014	2015	2015	Actual	Budget	Variance
	Audited	Amended	Projected	Through	Through	Through
Revenues	Actual	Budget	Actual	09/30/15	09/30/15	09/30/15
Property Taxes	\$1,603,522	\$1,555,441	\$1,547,997	\$1,532,995	\$1,530,554	\$2,441
Specific Ownership Taxes	133,751	106,405	118,231	88,673	79,804	8,869
City of Evans IGA	448,918	461,358	461,358	346,019	346,019	0
LaSalle IGA	0	6,000	5,651	5,651	4,500	1,151
Service Revenue	0	0	2,700	2,662	0	2,662
Grant Revenue	0	0	3,126	3,126	0	3,126
Other Income	52,603	10,000	80,000	76,459	7,500	68,959
<b>Total Revenues</b>	<b>\$2,238,794</b>	<b>\$2,139,204</b>	<b>\$2,219,063</b>	<b>\$2,055,584</b>	<b>\$1,968,376</b>	<b>\$87,207</b>
Expenditures						
Personnel	\$1,372,851	\$1,535,973	\$1,491,302	\$1,009,865	\$1,085,980	(\$76,115)
Operations	118,426	205,529	165,121	82,704	93,469	(10,765)
Repairs and Maintenance	147,449	79,770	76,143	55,201	59,828	(4,626)
Professional Services	266,274	188,607	196,491	179,965	141,455	38,510
Debt Service	85,035	85,425	85,387	85,387	85,425	(38)
<b>Total Expenditures</b>	<b>\$1,990,035</b>	<b>\$2,095,304</b>	<b>\$2,014,445</b>	<b>\$1,413,122</b>	<b>\$1,466,157</b>	<b>(\$53,034)</b>
Other Sources/(Uses) of Funds:						
Transfer to Capital Fund	(\$132,091)	(\$256,460)	(\$256,460)	\$0	\$0	\$0
<b>Net Other Sources/(Uses) of Funds</b>	<b>(\$132,091)</b>	<b>(\$256,460)</b>	<b>(\$256,460)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Revenues over/(under) Expenditures	\$116,668	(\$212,560)	(\$51,842)	\$642,461	\$502,220	\$140,242
Beginning Fund Balance	737,519	1,047,082	854,187	854,187	1,047,082	(192,895)
Ending Fund Balance	\$854,187	\$834,522	\$802,345	\$1,496,648	\$1,549,302	(\$52,653)
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CAPITAL IMPROVEMENTS FUND	2014	2015	2015	Actual	Budget	Variance
	Audited	Amended	Projected	Through	Through	Through
Revenues	Actual	Budget	Actual	09/30/15	09/30/15	09/30/15
Grant Revenue	\$159,254	\$0	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$159,254</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Expenditures						
Capital Outlay	\$396,762	\$150,000	\$0	\$0	\$0	\$0
Capital Operations	9,764	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$406,526</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Other Sources/(Uses) of Funds:						
Transfer from General Fund	\$132,091	\$256,460	\$256,460	\$0	\$0	\$0
<b>Net Other Sources/(Uses) of Funds</b>	<b>\$132,091</b>	<b>\$256,460</b>	<b>\$256,460</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Revenues over/(under) Expenditures	(\$115,181)	\$106,460	\$256,460	\$0	\$0	\$0
Beginning Fund Balance	265,114	87,015	149,933	149,933	87,015	62,918
Ending Fund Balance	\$149,933	\$193,475	\$406,393	\$149,933	\$87,015	\$62,918
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**EVANS FIRE PROTECTION DISTRICT**  
**DETAIL SCHEDULE OF GENERAL FUND EXPENDITURES WITH BUDGETS**  
**December 31, 2014 Actual, 2015 Amended and Projected Budget**  
**Year-to-date Actual, Budget and Variance through September 30, 2015**

	2014	2015	2015	Actual	Budget	Variance
	Audited	Amended	Projected	Through	Through	Through
	Actual	Budget	Budget	09/30/15	09/30/15	09/30/15
<b>Personnel Expense</b>						
Salaries and Wages	\$956,168	\$1,080,742	\$1,060,742	\$752,945	810,557	(\$57,611)
Overtime	42,878	19,517	31,540	23,655	14,638	9,017
Benefits	285,805	347,714	311,020	233,265	260,786	(27,521)
Volunteer Pension	88,000	88,000	88,000	0	0	0
Total Personnel Expense	\$1,372,851	\$1,535,973	\$1,491,302	\$1,009,865	\$1,085,980	(\$76,115)
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<b>Operations</b>						
Office Supplies	\$3,491	\$1,350	\$2,739	\$2,054	1,013	\$1,041
Printing & Publishing	2,450	650	650	248	488	(239)
Memberships & Subscriptions	2,950	3,880	3,907	3,907	2,910	997
Insurance	500	617	617	67	463	(396)
Utilities	20,766	27,486	23,981	17,986	20,615	(2,629)
Janitorial Services	0	1,250	1,250	609	938	(328)
Clothing	14,678	9,509	9,509	4,361	7,132	(2,771)
Food	7,624	4,200	3,880	2,910	3,150	(240)
Fuel	13,058	16,000	9,001	6,751	12,000	(5,249)
Medical Supplies	6,348	6,000	6,000	4,925	4,500	425
Training	23,601	27,500	27,500	21,318	20,625	693
Health & Fitness	22,878	18,787	18,787	1,640	1,600	40
Emergency Management	82	250	250	0	0	0
Training Facility	0	17,050	17,050	15,050	12,788	2,262
Professional Development	0	3,000	3,000	0	0	0
Miscellaneous Expense	0	7,000	7,000	879	5,250	(4,371)
Asset Management Plan	0	61,000	30,000	0	0	0
Total Operations	\$118,426	\$205,529	\$165,121	\$82,704	\$93,469	(\$10,765)
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<b>Repairs and Maintenance</b>						
Vehicle	\$40,184	\$42,000	\$38,373	\$28,780	\$31,500	(\$2,720)
Building	27,135	9,020	9,020	7,306	6,765	541
Equipment	48,579	9,250	9,250	6,495	6,938	(442)
Personal Protective Equipment	25,732	8,800	8,800	7,075	6,600	475
SCBA Supplies	5,819	10,700	10,700	5,545	8,025	(2,480)
Total Repairs and Maintenance	\$147,449	\$79,770	\$76,143	\$55,201	\$59,828	(\$4,626)
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<b>Professional Services</b>						
Contract Services	\$104,050	\$13,215	\$13,215	\$12,535	\$9,911	\$2,624
Legal Services	130,255	20,000	26,199	26,199	15,000	11,199
Election Services	989	0	0	0	0	0
Financial Services	29,875	34,220	34,220	30,480	25,665	4,815
Administrative Services	0	114,857	114,857	103,607	86,143	17,465
IT Services	1,105	6,315	8,000	7,143	4,736	2,407
Total Professional Services	\$266,274	\$188,607	\$196,491	\$179,965	\$141,455	\$38,510
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<b>Debt Service</b>						
Lease Payment	\$85,035	\$85,425	\$85,387	\$85,387	85,425	(\$38)
Total Debt Service	\$85,035	\$85,425	\$85,387	\$85,387	\$85,425	(\$38)
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<b>Total Expenditures</b>	<b>\$1,990,035</b>	<b>\$2,095,304</b>	<b>\$2,014,445</b>	<b>\$1,413,122</b>	<b>\$1,466,157</b>	<b>(\$53,034)</b>
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