

FIRE DISTRICT NO. 2 OF THE TOWNSHIP OF MIDDLE
Statement of Activities
For the year ended December 31, 2014

	December 31, <u>2014</u>
Revenues:	
Miscellaneous anticipated revenue:	\$ 21,166
Miscellaneous revenues offset with appropriations:	<u>52,733</u>
Total revenues	<u>73,899</u>
Amount raised by taxation to support district budget	<u>536,800</u>
Total anticipated revenues	<u>610,699</u>
Expenditures:	
Operating appropriations:	
Administration:	
Salaries and wages	14,000
Other expenditures	<u>18,733</u>
Total administration	<u>32,733</u>
Cost of operations and maintenance:	
Other expenditures	<u>272,485</u>
Total cost of operations and maintenance	<u>272,485</u>
Operating appropriations offset with revenues:	
Salaries and wages	53,805
Fringe benefits	<u>4,302</u>
Total operating appropriations offset with revenues	<u>58,107</u>
Length of service award program	<u>26,400</u>
Capital appropriations	<u>68,789</u>
Total operating appropriations	<u>95,189</u>
Total governmental expenditures	<u>458,514</u>
Excess of revenues over expenditures	<u>152,185</u>
Fund balance, January 1	<u>1,006,946</u>
Fund balance, December 31	<u><u>\$ 1,159,131</u></u>

For the year ended December 31, 2014 there were the following recommendations:

2014-1: The District does not maintain a fixed asset listing.

2014-2: The District does not maintain accurate records for accounts payable at year end.

The above synopsis was prepared from the report of the audit of the Fire District No. 2 of the Township of Middle as of December 31, 2014.

This report of audit, submitted by Holman Frenia Allison, P.C., Certified Public Accountants, is on file at the office of the Fire District No. 2 of the Township of Middle, 1120 Route 47 South, Rio Grande, New Jersey and may be inspected by any interested person.