

THE ONE HUNDRED THIRTY-EIGHTH  
**ANNUAL REPORT**  
*of the*  
**ADAMS FIRE DISTRICT**  
ADAMS, MASSACHUSETTS



FOR THE YEAR ENDING  
**December 31, 2014**



**THE ONE HUNDRED THIRTY-EIGHTH  
ANNUAL REPORT  
OF THE  
ADAMS FIRE DISTRICT**

**Adams, Massachusetts**



**FOR THE YEAR ENDING**

**December 31, 2014**



## 2014 Annual Report Dedication

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**Richard W. Tarsa, Jr.**  
**“Rick”**

*The Adams Fire District and the Prudential Committee dedicate the 2014 Annual Report to Richard “Rick” W. Tarsa, Jr. He served on the Prudential Committee for 12 years as a Member and Chairman, starting May 13, 2002 and ending May 13, 2014. The Adams Fire District and the Prudential Committee thank Rick for his hard work and dedication through these years.*

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# Adams Fire District Officers

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## PRUDENTIAL COMMITTEE

Joseph P. Bettis, Jr., Chairman	Term Expires 2015
William J. Cyrulik, Vice-Chairman	Term Expires 2017
Allen J. Mendel, Member	Term Expires 2016

## CLERK AND TREASURER

Richard G. Kleiner	Term Expires 2015
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## CHIEF ENGINEER

Paul J. Goyette	Term Expires 2017
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## FIRST ASSISTANT ENGINEER

John M. Pansecchi	Term Expires 2017
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## SECOND ASSISTANT ENGINEER

Timothy C. Ziemba	Term Expires 2017
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## THIRD ASSISTANT ENGINEER

David J. Lennon	Term Expires 2017
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## FOURTH ASSISTANT ENGINEER

Edward B. Capeless	Term Expires 2017
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# Adams Fire District Personnel - 2014

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## OFFICE

Richard G. Kleiner  
Date of Hire: April 23, 1990

Bookkeeper  
Clerk & Treasurer

Kathleen A. Fletcher  
Date of Hire: October 18, 2010

Assistant Clerk/Treasurer

Victoria A. Lassonde  
Date of Hire: February 28, 2011

Administrative Assistant

## WATER DEPARTMENT

\*#William D. Cyrulik  
Date of Hire: January 5, 2003

Superintendent

\*#John C. Barrett  
Date of Hire: February 11, 2013

Assistant Superintendent

\*#Travis W. Delratez  
Date of Hire: February 7, 2011

Maintenance Person/Operator II

\*#Nicholas A. Johnson  
Date of Hire: February 4, 2013

Maintenance Person/Operator II

\*Certified Drinking Water Operator  
#Backflow Tester/Surveyor



# 2014 Prudential Committee Report

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At the 2014 election in May, William J. Cyrulik was elected to a 3 year term on the Prudential Committee. Bill was a former employee of the Fire District Water Department. Bill has over 36 years in the drinking water industry. His knowledge and experience will benefit the Fire District on many levels.

The Adams Fire District has begun the long awaited Rt. 8 water main replacement project. The project is 99% complete and the contractor (Borges Construction), will be working to finish the final punch list pertaining to the project. This project replaced a very old transmission main as well as a few mains on some of the area side streets. New copper services were installed to the curb line for each Fire District customer, doing away with old galvanized services in the road which will help prevent possible future leaks and provides the Water Department with new valves for each service. Old mains were taken out of service that were serious concerns for the District. One main ran under the Hoosac River and another had a house built on top of it.

The Adams Fire District Prudential Committee continually strives to provide the best possible service to the rate payers. This is done by continually upgrading the distribution system to provide the best drinking water possible. The condition of the distribution system is constantly monitored and future projects are identified and prioritized. This is done with the rate payers in mind. The Prudential Committee strives to provide the best possible service while keeping the rates at an acceptable level. This is a constant balancing act as a water system is continually aging. Future projects the Fire District are planning, include a pump station rehabilitation and replacing water meters which are currently past their life expectancy.

The Prudential Committee would like to thank Fire Chief Paul Goyette, his Engineers and the Alert Hose Company for their hard work and unselfish dedication of time. The District recognizes the amount of time these volunteers give to the District and the Town of Adams. The professionalism and integrity of the Adams Fire Department is appreciated and applauded. Thank You.

The members would also like to thank all Fire District employees for their dedication and hard work throughout the year. Bookkeeper/ Clerk & Treasurer Richard Kleiner, Assistant Clerk & Treasurer Kathy Fletcher, Administrative Assistant Victoria Lassonde, Water Department Superintendent William Cyrulik, Water Department Assistant Superintendent John Barrett, Water Department Operator Travis Delratez, and Water Department Operator Nick Johnson. Your efforts are very much appreciated. The District is lucky to be blessed with such outstanding employees.

The Fire District would also like to thank Rick Tarsa for all his years of service. Rick was a dedicated member of the Prudential Committee for 12 years. Rick was vigilant in providing quality service to the rate payers while always striving to keep rates at an affordable level. Thank you for your many years of service.

# Management's Discussion and Analysis

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June 30, 2014

As management of the Adams Fire District, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2014. We encourage readers to consider the information presented here, as well as the District's basic financial statements that follow this section.

## Financial Highlights

The assets of the Adams Fire District exceeded its liabilities at the close of the most recent fiscal year by \$4,369,974 (net position). Of this amount, \$2,299,174 (unrestricted net position) may be used to meet the District's ongoing obligations to citizens and creditors.

As of the close of the current fiscal year, the Adams Fire District's governmental funds reported combined ending fund balances of \$1,517,037. As of the close of the current fiscal year, the Adams Fire District's proprietary fund reported net position of \$1,452,935.

The District's total debt was \$4,029,835 at the end of the current fiscal year.

## Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's financial statements are comprised of four components: (1) government-wide financial statements, (2) fund financial statements, (3) proprietary fund financial statements and (4) notes to financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

## Government-Wide Financial Statements

These basic financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of the net position presents information on all of the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the District's net position changed during

the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods such as unused vacation leave.

Both of the basic financial statements distinguish functions of the District that are principally supported by water rates and other charges from other functions that are intended to recover all or a significant portion of their costs through user fees and charges. The total governmental activities of the District include the water department, fire department and street lighting. The government-wide financial statements can be found on pages 6-7 of this report.

## Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Adams Fire District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District are reported into two categories: governmental funds and proprietary fund.

### *Governmental Funds*

Governmental funds are used to account for essentially the same functions reported as governmental activities in the basic financial statements. However, unlike the basic financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the basic financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the basic financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund

balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District adopts an annual budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 8-9 of this report. The budget and actual comparison statement can be found on page 11 of this report.

in the government-wide, fund, and proprietary fund financial statements. The notes to the financial statements can be found on pages 15-27 of this report.

The notes to this report also contain certain information concerning the District's progress in funding its obligation to provide benefits to its employees.

### Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$4,369,974 at the close of the most recent fiscal year.

<b>NET POSITION</b>				
<b>June 30, 2014</b>				
	<b>Primary Government</b>			<b>Comparative 2013</b>
	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total 2014</b>	
Current and other assets	\$ 1,520,830	\$ 1,121,493	\$ 2,642,323	\$ 1,506,418
Capital assets, net	1,730,042	4,370,593	6,100,635	5,493,793
<b>Total Assets</b>	<b>3,250,872</b>	<b>5,492,086</b>	<b>8,742,958</b>	<b>7,000,211</b>
Current liabilities	35,793	2,122,809	2,158,602	566,329
Long-term liabilities	298,040	1,916,342	2,214,382	2,338,978
<b>Total Liabilities</b>	<b>333,833</b>	<b>4,039,151</b>	<b>4,372,984</b>	<b>2,905,307</b>
Net Position				
Invested in Capital Assets, Net of related debt	1,602,042	468,758	2,070,800	2,914,353
Unrestricted	1,314,997	984,177	2,299,174	1,180,551
<b>Total Net Position</b>	<b>\$ 2,917,039</b>	<b>\$ 1,452,935</b>	<b>\$ 4,369,974</b>	<b>\$ 4,094,904</b>

### Proprietary Fund

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The District maintains one proprietary fund for water department operations. Since this area of activity is supported by user fees, the fund is accounted for as a business-type activity. The District adopts an annual budget for its proprietary fund. The proprietary fund financial statements for the water fund can be found on pages 12-14 of this report.

### Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided

By far the largest portion of the District's net position (47%) reflects its investment in capital assets (e.g. land, buildings, machinery and equipment), less any related debt used to acquire those assets that are still outstanding. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The remaining balance of unrestricted net position of \$2,299,174 may be used to meet the District's ongoing obligations to citizens and creditors.

A summary of changes in net position for the years ended June 30, 2014 and 2013 follows:

<b>ADAMS FIRE DISTRICT CHANGES IN NET POSITIONS</b>				
<b>Primary Government</b>				
	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total 2014</b>	<b>Comparative 2013</b>
<b>Program Revenues:</b>				
Charges for Services	\$ 511,603	\$ 1,092,482	\$ 1,604,085	\$ 1,572,240
Capital Grants	40,850		40,850	
<b>General Revenues:</b>				
Earnings on Investments	3,541		3,541	2,600
Miscellaneous Revenues	4,000		4,000	3,023
Transfers	(61,108)	61,108		
<b>Total Revenues</b>	<b>498,886</b>	<b>1,153,590</b>	<b>1,652,476</b>	<b>1,577,863</b>
<b>Expenses</b>				
Water Department		957,909	957,909	993,357
Fire Department	197,059		197,059	136,801
Street Lighting	125,578		125,578	129,539
Employee Benefits	48,576		48,576	74,190
Interest and Fiscal Charges	3,920	44,364	48,284	48,209
<b>Total Expenses</b>	<b>375,133</b>	<b>1,002,273</b>	<b>1,377,406</b>	<b>1,382,096</b>
<b>Change in Net Position</b>	<b>123,753</b>	<b>151,317</b>	<b>275,070</b>	<b>195,767</b>
Net Position, Beginning	2,793,286	1,301,618	4,094,904	3,899,137
Net Position, Ending	<u>\$ 2,917,039</u>	<u>\$ 1,452,935</u>	<u>\$ 4,369,974</u>	<u>\$ 4,094,904</u>

### Major Revenue Factors Included:

Program revenue increased by \$31,845 or 2.0% from fiscal year 2013 to fiscal year 2014 resulting from a combination of water consumption and connection fees.

During fiscal year 2014 the District received a \$40,850 grant from the U.S. Department of Homeland Security for the purchase and installation of the new breathing air compressor and fill station system.

### Financial Analysis of the Government's Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

### Total Governmental-wide Funds

The focus of the District's governmental funds is to provide information on near-term inflows, outflows

and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. As of the end of the current fiscal year, the District's total net position was \$4,369,974.

### General Funds

As of the end of the current fiscal year, the District's general funds reported combined ending fund balances of \$1,517,037. Approximately 92% of this total amount (\$1,403,718) constitutes unassigned fund balance, which is available for spending at the District's discretion. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has already been committed to liquidate contracts and purchase orders of the prior period (\$113,319).

## Proprietary Fund – Water Enterprise Fund

As of the end of the current fiscal year, the District’s proprietary fund reported net position was \$1,452,935. During fiscal year 2014, the District’s change in net position was \$151,317.

## General Fund Budgetary Highlights

Actual charges for services of \$511,603 were higher than the budget by \$70,806. Actual expenditures of \$358,024 were lower than budget by \$37,019.

## Enterprise Fund Budgetary Highlights

Actual charges for services of \$1,092,482 were higher than the budget by \$160,928 due to the increase in water usage rates and a combination of water consumption and connection fees. Actual expenditures of \$957,909 were higher than budget by \$37,523, mainly due to unbudgeted depreciation expense of \$158,355 and an increase in the other postemployment benefits liability of \$17,562.

## Capital Asset and Debt Administration

The District’s investment in capital assets as of June 30, 2014 is \$6,100,635 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, pumping and water storage, machinery and equipment. During fiscal year 2014, the District purchased a 2013 Toyota Truck for the Water Department at a cost of \$25,885, Fire Department machinery at a cost of \$43,000 with the use of Federal grant funds, computer equipment at a cost of \$16,218, and radio transmitters at a cost of \$3,480. The capital asset detail by fund is disclosed in Note 4C. Capital Assets on Page 22 of this report.

## Long-term Debt

At the end of the current fiscal year, the District had total debt outstanding of \$4,029,835.

### ADAMS FIRE DISTRICT OUTSTANDING DEBT

	2014	Comparative 2013
Governmental		
Activities Debt	\$ 128,000	\$ 160,000
Business-type		
Activities Debt	3,901,835	2,419,440
<b>Total</b>	<b>\$ 4,029,835</b>	<b>\$ 2,579,440</b>

During fiscal year 2014, the District issued a \$1,599,000 short-term note payable for the water system improvement project which is expected to be completed in fiscal year 2015. Subsequent to fiscal year end, the District issued additional notes payable for this project which can be found on page 23 of this report.

The District utilizes a budget model to project the revenue consequences associated with funding the annual budget projections and capital expenditures over a 2-5 year period. The model enables District administration and the general public to view various scenarios for projecting the impact of operating expenditures and capital projects by utilizing various budgetary assumptions which include debt service, projected annual growth in operating revenues and expenditures, use of undesignated fund balance.

## Economic Factors and Next Year’s Budgets and Rates

Water main replacement project: The contract was awarded to Borges Construction Company of Ludlow, MA and began in the spring of 2014. The project is approximately 99% complete and is expected to be fully complete in the spring of 2015.

The District has authorized the fiscal 2015 budget as follows:

Enterprise Fund	\$ 1,023,575
General Fund	215,970
Street Lighting	134,000
<b>Total</b>	<b>\$ 1,373,545</b>

## Requests for Information

This financial report is designed to provide a general overview of the District’s finances for all those with an interest in the government’s finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the District Treasurer, 3 Columbia Street, Adams, MA 01220.

**ADAMS FIRE DISTRICT**  
**STATEMENT OF NET POSITION**

**June 30, 2014**

	Primary Government		
	Governmental Activities	Business-type Activities	Totals
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 2,100,632		\$ 2,100,632
Accounts Receivable	273,341	\$ 254,925	528,266
Inventory		13,425	13,425
Interfund Receivable (Payable)	(853,143)	853,143	
Capital Assets, Net	1,730,042	4,370,593	6,100,635
<b>TOTAL ASSETS</b>	<b>3,250,872</b>	<b>5,492,086</b>	<b>8,742,958</b>
<b>LIABILITIES</b>			
Accounts Payable and Other Current Liabilities	3,793	4,849	8,642
Current Portion of Long-term Debt	32,000	2,117,960	2,149,960
Noncurrent Liabilities:			
Long-term Debt	96,000	1,783,875	1,879,875
Postemployment Benefits Other Than Pensions	157,011	104,674	261,685
Accumulated Unused Compensated Absences	45,029	27,793	72,822
<b>TOTAL LIABILITIES</b>	<b>333,833</b>	<b>4,039,151</b>	<b>4,372,984</b>
<b>NET POSITION</b>			
Invested in Capital Assets, Net of Related Debt	1,602,042	468,758	2,070,800
Unrestricted	1,314,997	984,177	2,299,174
<b>TOTAL NET POSITION</b>	<b>\$ 2,917,039</b>	<b>\$ 1,452,935</b>	<b>\$ 4,369,974</b>

**ADAMS FIRE DISTRICT**  
**STATEMENT OF ACTIVITIES**

For the Year Ended June 30, 2014

	Program Revenues				Primary Government			Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-type Activities	Total		
<b>FUNCTIONS/PROGRAMS</b>								
<b>Governmental Activities</b>								
Fire Department	\$ 197,059	\$ 363,627	\$ 40,850	\$ 207,418	---	---	\$ 207,418	
Street Lighting	125,578	147,976	---	22,398	---	---	22,398	
Employee Benefits	48,576	---	---	(48,576)	---	---	(48,576)	
Interest and Fiscal Charges	3,920	---	---	(3,920)	---	---	(3,920)	
<b>Total Governmental Activities</b>	<b>375,133</b>	<b>511,603</b>	<b>40,850</b>	<b>177,320</b>	<b>---</b>	<b>---</b>	<b>177,320</b>	
<b>Business-type Activities</b>								
Water Department	1,002,273	1,092,482	---	---	90,209	---	90,209	
<b>TOTAL GOVERNMENT</b>	<b>\$ 1,377,406</b>	<b>\$ 1,604,085</b>	<b>\$ 40,850</b>	<b>\$ 177,320</b>	<b>\$ 90,209</b>	<b>\$ 90,209</b>	<b>\$ 267,529</b>	
<b>General Revenues</b>								
Earnings on Investments				3,541	---	---	3,541	
Miscellaneous Revenues				4,000	---	---	4,000	
Transfers				(61,108)	61,108	---	---	
<b>Total General Revenues and Transfers</b>				<b>(53,567)</b>	<b>61,108</b>	<b>---</b>	<b>7,541</b>	
<b>CHANGE IN NET POSITION</b>								
Net Position, Beginning as Restated (Note 4e)				123,753	151,317	---	275,070	
				2,793,286	1,301,618	---	4,094,904	
<b>NET POSITION, ENDING</b>				<b>\$ 2,917,039</b>	<b>\$ 1,452,935</b>	<b>\$ 4,369,974</b>		

**ADAMS FIRE DISTRICT**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**

June 30, 2014

	General	Total Governmental Funds
<b>ASSETS</b>		
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 2,100,632	\$ 2,100,632
Accounts Receivable	273,341	273,341
<b>TOTAL ASSETS</b>	<b>\$ 2,373,973</b>	<b>\$ 2,373,973</b>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 3,793	\$ 3,793
Interfund Payables	853,143	853,143
<b>Total Liabilities</b>	<b>856,936</b>	<b>856,936</b>
<b>FUND BALANCES</b>		
Committed	113,319	113,319
Unassigned	1,403,718	1,403,718
<b>Total Fund Balances</b>	<b>1,517,037</b>	<b>1,517,037</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 2,373,973</b>	
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		1,730,042
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		(173,029)
Post-employment benefits other than pensions		(157,011)
<b>NET POSITION OF GOVERNMENTAL ACTIVITIES</b>		<b>\$ 2,917,039</b>



**ADAMS FIRE DISTRICT**

**STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS**

For the Year Ended June 30, 2014

	General	Total Governmental Funds
<b>REVENUES</b>		
Charges for Services	\$ 511,603	\$ 511,603
Earnings on Investments	3,541	3,541
Grant Income	40,850	40,850
Miscellaneous Revenues	4,000	4,000
<b>TOTAL REVENUES</b>	<b>559,994</b>	<b>559,994</b>
<b>EXPENDITURES</b>		
Fire Department	208,192	208,192
Street Lighting	125,578	125,578
Employee Benefits	21,117	21,117
Debt Service:		
Principal Retirement	32,000	32,000
Interest and Fiscal Charges	3,920	3,920
<b>TOTAL EXPENDITURES</b>	<b>390,807</b>	<b>390,807</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>169,187</b>	<b>169,187</b>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers Out	(61,108)	(61,108)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(61,108)</b>	<b>(61,108)</b>
Net Change in Fund Balances	108,079	108,079
Fund Balances, Beginning	1,408,958	1,408,958
<b>FUND BALANCES, ENDING</b>	<b>\$ 1,517,037</b>	<b>\$ 1,517,037</b>

**ADAMS FIRE DISTRICT**

**RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES  
OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES**

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For the fiscal year ended June 30, 2014

**NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS** \$ 108,079

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:

Add capital assets purchases capitalized	47,845
Less depreciation expense	(36,712)

Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position:

Add principal payments	32,000
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Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:

Less increase in postemployment benefits other than pensions	(26,343)
Less increase in accrued compensated absence	(1,116)

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**CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES** \$ 123,753

**ADAMS FIRE DISTRICT**

**STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL (NON-GAAP BASIS) - GENERAL FUNDS**

For the Year Ended June 30, 2014

	General Fund			
	Budget		Actual Budgetary Basis	Variance - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for Services	\$ 440,797	\$ 440,797	\$ 511,603	\$ 70,806
Earnings on Investments	---	---	2,464	2,464
Grant Income	40,850	40,850	40,850	---
Miscellaneous Revenues	4,000	4,000	4,000	---
<b>TOTAL REVENUES</b>	<b>485,647</b>	<b>485,647</b>	<b>558,917</b>	<b>73,270</b>
<b>EXPENDITURES</b>				
Fire Department	201,810	201,810	175,409	26,401
Street Lighting	134,000	134,000	125,578	8,422
Employee Benefits	23,313	23,313	21,117	2,196
Debt Service:				
Principal Retirement	32,000	32,000	32,000	---
Interest and Fiscal Charges	3,920	3,920	3,920	---
<b>TOTAL EXPENDITURES</b>	<b>395,043</b>	<b>395,043</b>	<b>358,024</b>	<b>37,019</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>90,604</b>	<b>90,604</b>	<b>200,893</b>	<b>110,289</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in from Reserve Fund	5,700	5,700	5,700	---
Resources Used from Compensated Absence Fund	(21,623)	(21,623)	(21,623)	---
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(15,923)</b>	<b>(15,923)</b>	<b>(15,923)</b>	<b>---</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES</b>	<b>\$ 74,681</b>	<b>\$ 74,681</b>	<b>\$ 184,970</b>	<b>\$ 110,289</b>

**ADAMS FIRE DISTRICT**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUND**

June 30, 2014

	Business-Type Activities Enterprise Fund
	Water Fund
<b>ASSETS</b>	
Accounts Receivable	\$ 254,925
Inventory	13,425
Interfund Receivable	853,143
Total Current Assets	1,121,493
Capital Assets, Net	4,370,593
<b>TOTAL ASSETS</b>	<b>5,492,086</b>
 <b>LIABILITIES</b>	
Warrants and Other Payables	4,849
Long-term Debt	3,901,835
Postemployment Benefits Other Than Pensions	104,674
Compensated Absences	27,793
<b>TOTAL LIABILITIES</b>	<b>4,039,151</b>
 <b>NET POSITION</b>	
Invested in Capital Assets, Net of Related Debt	468,758
Unrestricted	984,177
<b>TOTAL NET POSITION</b>	<b>\$ 1,452,935</b>

**ADAMS FIRE DISTRICT**

**STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND NET POSITION  
PROPRIETARY FUND**

For the Year Ended June 30, 2014

	Business-Type Activities -- Enterprise Fund Water Fund		Variance - Positive (Negative)
	Original and Final Budget	Actual	
<b>OPERATING REVENUES</b>			
Charges for Services	\$ 931,554	\$ 1,092,482	\$ 160,928
<b>TOTAL OPERATING REVENUES</b>	<b>931,554</b>	<b>1,092,482</b>	<b>160,928</b>
<b>OPERATING EXPENSES</b>			
Cost of Sales and Services	377,136	345,526	31,610
Employee Benefits	181,945	190,967	(9,022)
Professional Fees	37,323	18,621	18,702
Office Expense	36,295	24,440	11,855
Building Expense	39,897	23,176	16,721
Communications	8,520	4,427	4,093
Insurance	28,253	26,238	2,015
Water System and Pumping Station Expenses	197,415	152,557	44,858
Road Machinery Expense	13,602	13,602	---
Depreciation	---	158,355	(158,355)
<b>TOTAL OPERATING EXPENSES</b>	<b>920,386</b>	<b>957,909</b>	<b>(37,523)</b>
<b>OPERATING INCOME (LOSS)</b>	<b>11,168</b>	<b>134,573</b>	<b>123,405</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Interest Expense	(44,364)	(44,364)	---
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>(33,196)</b>	<b>90,209</b>	<b>123,405</b>
Transfers in	61,108	61,108	---
<b>CHANGE IN NET POSITION</b>	<b>\$ 27,912</b>	<b>151,317</b>	<b>\$ 123,405</b>
Net position, beginning as restated (Note 4E)		1,301,618	
<b>NET POSITION, ENDING</b>		<b>\$ 1,452,935</b>	

**ADAMS FIRE DISTRICT**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUND**

For the Fiscal Year Ended June 30, 2014

	Business-Type Activities Enterprise Fund
	Water Fund
<b>Cash Flows from Operating Activities</b>	
Receipts from Customers	\$ 1,081,816
Payments to Suppliers	(440,438)
Payments to Employees	(367,149)
	<b>274,229</b>
<b>Cash Flows from Noncapital Financing Activities</b>	
Operating Transfers In	61,108
Increase in Interfund Receivable	(1,019,304)
	<b>(958,196)</b>
<b>Cash Flows From Capital and Related Financing Activities</b>	
Purchases of Capital Assets	(754,064)
Principal Paid on Capital Debt	(116,605)
Borrowing Proceeds	1,599,000
Interest Paid on Capital Debt	(44,364)
	<b>683,967</b>
<b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>---</b>
Cash and Equivalents, Beginning	---
<b>CASH AND EQUIVALENTS, ENDING</b>	<b>\$ ---</b>
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities	
<b>Operating Income (Loss)</b>	<b>\$ 134,573</b>
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:	
<b>Depreciation</b>	<b>158,355</b>
(Increase) Decrease in Operating Assets:	
Accounts Receivables, Net	(10,666)
Inventory	(7,119)
Increase (Decrease) in Operating Liabilities:	
Warrants and Other Payables	181
Postemployment Benefits Other than Pensions	17,562
Compensated Absences	(18,657)
	<b>\$ 274,229</b>

**ADAMS FIRE DISTRICT  
RECONCILIATION OF TREASURER'S CASH**

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On June 30, 2014

As of June 30, 2014 Cash consisted of the following Balances:

Cash in Savings, Checking Accounts and Short-Term Investment Accounts:

TD Bank	\$ 108,221
People's United Bank	246,194
Adams Community Bank	69,929
Unibank	<u>1,676,288</u>

<b>Total cash and short-term investments</b>	<b><u><u>\$ 2,100,632</u></u></b>
--	-----------------------------------

Cash and time deposits are presented in the financial statements as follows:

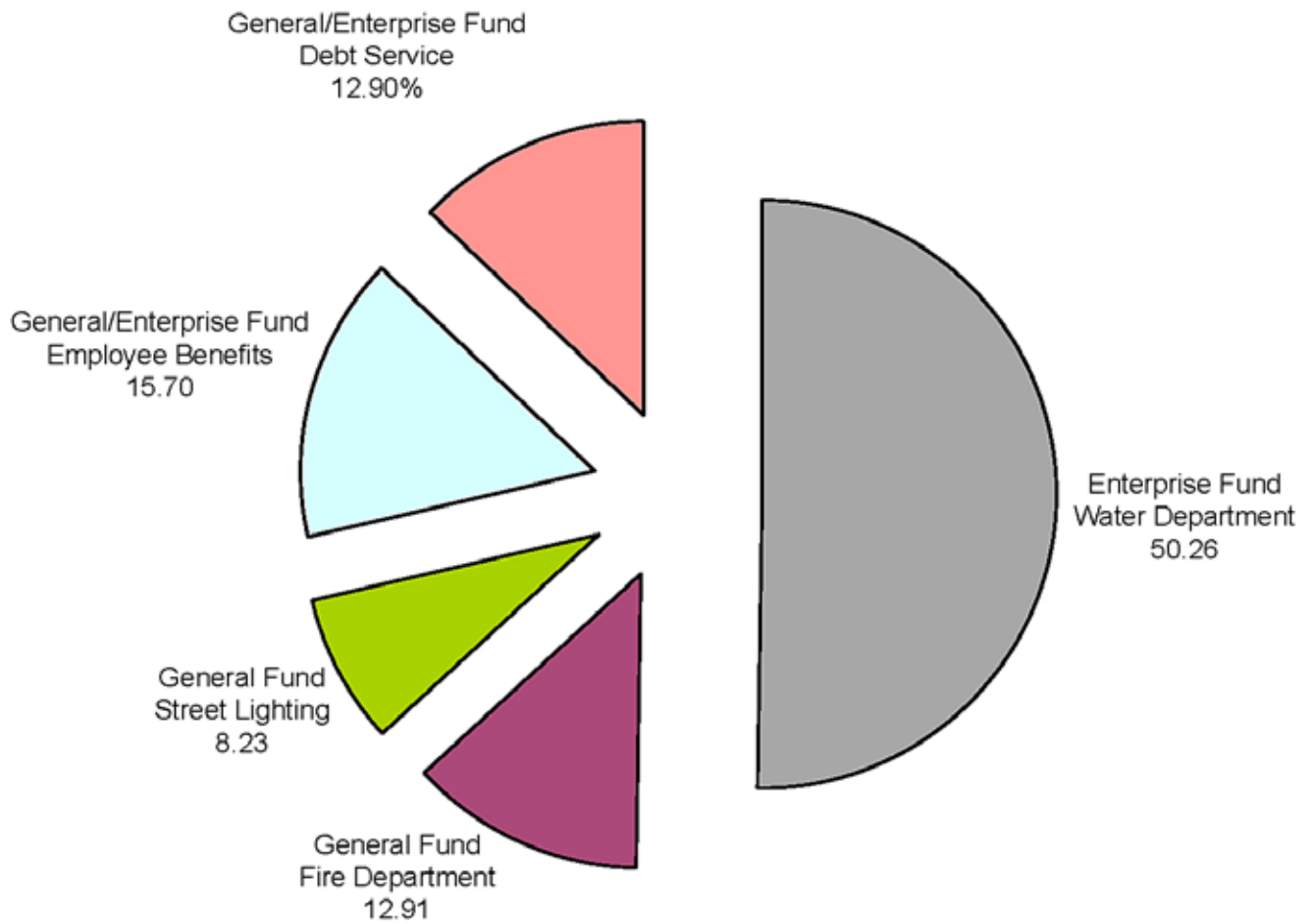
General fund	\$ 2,100,632
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# Fiscal 2014 Expenditures

## FISCAL 2014 EXPENDITURES



### ADAMS FIRE DISTRICT FISCAL 2014 EXPENDITURES \$1,526,011.00

		TOTAL EXPENDITURES	
Enterprise Fund Water Department	766,942.00	\$1,526,011.00	50.30%
General Fund Fire Department	197,059.00	\$1,526,011.00	12.91%
General Fund Street Lighting	125,578.00	\$1,526,011.00	8.23%
General/Enterprise Employee Benefits	239,543.00	\$1,526,011.00	15.70%
General/Enterprise Fund Debt Service	196,889.00	\$1,526,011.00	12.90%
	<b>1,526,011.00</b>		<b>100.00%</b>



# LONG TERM DEBT

	Interest Rate	Principal Amount	Date Issued	Date of Maturity	Principal Outstanding June 30, 2014	Interest Outstanding June 30, 2014
Fire Truck	2.45%	\$ 160,000.00	9/4/12	FY2017	\$ 128,000.00	\$ 4,704.00
Hale's Hill Project MA Water Pollution Abatement Trust	2%	\$ 2,133,736.00	12/18/07	FY2028	\$ 1,902,835.00	\$ 278,749.56
Water Main Project	0.55%	\$ 400,000.00	11/1/2012	FY2014	\$ 400,000.00	\$ ---
Water Main Project	0.55%	\$ 1,599,000.00	8/2/2013	FY2014	\$ 1,599,000.00	\$ ---
<b>Total Indebtedness</b>		<b>\$ 4,292,736.00</b>			<b>\$ 4,029,835.00</b>	<b>\$283,453.56</b>

## 3 YEAR BUDGET COMPARISON

Category	FY2012 7/1/11 - 6/30/12	FY2013 7/1/12 - 6/30/13	FY2014 7/1/13 - 6/30/14
Total Recurring Items	\$ 1,417,237.00	\$ 1,361,514.00	\$ 1,372,352.00
Total Warrant Articles	\$ 60,000.00	\$ 242,000.00	\$ 86,185.00
<b>BUDGET TOTALS</b>	<b>\$ 1,477,237.00</b>	<b>\$ 1,603,514.00</b>	<b>\$ 1,458,537.00</b>

# 2014 Chief Engineer's Report

The Adams Fire Department responded to a total of 294 calls for assistance in the year 2014. A partial list of some of the calls as reported to the Massachusetts Fire Reporting System is as follows:

- Structure Fires ..... 13
- Motor Vehicle Accidents  
    With/Without Injuries ..... 25
- Alarm Systems  
    Smoke/Co/Sprinkler ..... 106
- Rescue/EMS. .... 52
- Mutual Aid Extended ..... 8

Two of our fire calls impacted more than this community, and its residents. On May 9th, an explosion and fire at the National Grid Zylonite Sub Station plunged all of Northern Berkshire County, parts of Central Berkshire County, and some Southern Vermont communities into almost 8 hours of total loss of electrical service. This type of situation occurred again on July 7th with far less impact on surrounding towns, and lasted 4 hours.



*Water Street*

A structure fire early on the morning of August 17, 2014 on Water Street was brought under control by a combination of aggressive and coordinated, exterior and interior fire attack, with mutual aid assistance from Cheshire, North Adams, and Clarksburg fire units. And as always, members of the Adams and North Adams Ambulance Services gave personnel on scene aid and comfort.

A lighting strike on the afternoon of September 9, 2014 is believed to be the cause of a fire at a home on East Rd. A very quick response by Adams Fire Department personnel and equipment, aided in identifying the location of the fire in the attic, as well as extinguishment of the fire. As a result, damage was kept to a minimum.

We were again called upon by neighboring departments for assistance for emergencies in 2014. Responses were made to North Adams, Savoy, Clarksburg, and Cheshire. Also, the Cities of Pittsfield and North Adams placed us on standby status when their respective ladder trucks were out of service for repairs.

The training of the Fire Department and Alert Hose Company personnel continues to be in line with the issues and emergencies that face firefighters on a daily basis in this town, county, state and country. Assistant Chiefs John Pansecchi, Tim Ziemba, David Lennon, Edward Capeless and I developed and implement drills that demonstrated knowledge and passion for correct and safe firefighting techniques and strategies.

The Adams Fire Department is also very fortunate to have a good working relationship with all of the personnel of the Adams Fire District. The members of the Prudential Committee, and all the employees of the District are an integral part of maintaining a well equipped and fully functioning fire department and water delivery system.

I would like to extend a special thank you to the Adams Police Department and Dispatchers and, the Department of Public Works.

The Engineers of the Adams Fire District and the Members of the Alert Hose Company #1, continue to uphold the tradition of excellence in the Adams Fire District and the Town of Adams, as their forefathers did 138 years ago. I am humbled and honored to be their Chief.

Respectfully submitted,  
Paul J. Goyette  
Chief Engineer  
Adams Fire District

# Alert Hose Company No. 1

## ENGINEERS OF THE ADAMS FIRE DEPARTMENT

Name		Years Of Service
Paul J. Goyette,	Chief Engineer	31
John M. Pansecchi	First Assistant Engineer	27
Timothy C. Ziemba,	Second Assistant Engineer	20
David J. Lennon,	Third Assistant Engineer	15
Edward Capeless	Fourth Assistant Engineer	14

## OFFICERS OF THE ALERT HOSE COMPANY

Michael Therrien,	Foreman	7
Jason Leja,	First Asst. Foreman	16
Anthony Piscionari Jr.,	Second Asst. Foreman (Past Foreman)	24
Jason Godfrey,	Secretary	5
Andrew Gigliotti,	Treasurer	16
Father David Raymond	Chaplain	4



Above: Water Street

Right: Restored 19th-century hose cart on display next to the Fire Station



# *Alert Hose Company No. 1*

## MEMBERS OF THE ALERT HOSE COMPANY

Cory Adelt	14
Andrew Brown (Past Foreman)	18
Mike Daigneault	14
Andrea Fitzgerald	1
Scott Frye (Past Foreman)	12
Joseph William A. Gero (Past Foreman)	42
Dylan Grimes	2
Joseph P. Koscinski (Past Foreman)	41
Robert Kryzanik	12
Dana Labbee	17
Eric LaPine	12
Julie Lech	2
Eric Mallet	3
Fred Meczywor Jr.	11
Steven Meczywor	26
Michael Mullany	8
Richard P. Ouellette	57
Wilfred Parmenter, Jr.	22
Anthony J. Piscioneri	41
Thomas A. Romaniak (Past Foreman)	30
David Shears	21
Joshua Sworzen	1
Brian Tatro	8
Mark J. Therrien	28
Mark J. Therrien Jr.	4



# Fire District Superintendent's Report

I have the pleasure of submitting my third Annual Report as Superintendent of the Adams Fire District.

## PUMPING

### Water Pumped from the District's well field:

January	31,794,000
February	27,046,000
March	30,009,000
April	31,969,000
May	34,345,000
June	30,345,000
July	28,257,000
August	27,617,000
September	25,782,000
October	25,112,000
November	24,763,000
December	26,093,000
<b>Total</b>	<b>343,132,000</b>

## WATER MAIN BREAKS/WATER SYSTEM REPAIRS

Date	Location	Line Size	Repair Time
03/27/14	North Summer Street	8"	10.5 Hours
06/16/14	East Hoosac Street	6"	4 Hours
06/17/14	Ruel Street	1"	2 Hours
07/18/14	Ruel Street	1"	4 Hours
08/7/14	East Road	¾"	2 Hours
08/8/14	Crandall Street	4"	6 Hours
09/5/14	Columbia Street	¾"	8 Hours
10-6-14	Murray Street	¾"	7 Hours
10-6-14	North Summer Street	4"	6 Hours
11-12-14	Friend Street	6"	6 Hours
11-13-14	Randall Street	6"	10 Hours
11-20-14	Albert Street	6"	4 Hours
12-8-14	Fisk Road	8"	7 Hours
12-15-14	Leonard Street	4"	10 Hours
12-18-14	West Road	8"	6 Hours
12-22-14	West Road	8"	5 Hours



*Caption*

## Water System Update

The Adams Fire District had completed the first of three phases in the replacement of both a 12 and 16 inch cast iron water main transmission line, installed in the early 1900's, which went beneath houses and business. The pipes on Route 8 were replaced with 1,480 feet of 20-inch water main, 1,060 feet of 16-inch water main, 1160 feet of 8-inch water main on Back Row, Temple and Pearl Streets. Also, 440 feet of 6-inch water main on Marsh Lane and 9 new fire hydrants were installed throughout the project.

## Water Quality Testing

The Adams Fire District has conducted multiple tests for contaminants throughout the year required by the Massachusetts Department of Environmental Protection, all were below the allowable limits. Copies of this year's contaminants and results that were tested for are in our Annual Drinking Water Quality Report which may be picked up in July at the District Office, Library, Town Hall and Visitors Center.

## Recommendation

I would like to see the District continue to pursue the installation of the 20 inch Ductile iron water main up Route 8 to the Well field to replace the 12 and 16 inch cast iron mains that were installed in the early 1900's. In addition to the pipe line, I would recommend to rehab Well #4 Pumping Station, our



*Caption*

main water producer, which was built in the mid to late 1970's. I would also like to see a new water meter replacement program to replace meters that are past their life expectancy.

## Conclusion

I would like to take this opportunity to thank the Prudential Committee, Chairman Joseph Bettis Jr, Vice Chairman William J. Cyrulik, and Allen Mendel for their confidence in me and for their support. Also, I would like to thank Clerk/Treasurer Richard Kleiner, Assistant Clerk/Treasurer Kathy Fletcher and Administrative Assistant Victoria Lassonde for all the help extended to me.

I would like to thank Water Department employees, Assistant Superintendent John C. Barrett, Water Operators Travis Delratez, and Nick Johnson and retired Assistant Superintendent William J. Cyrulik. Their hard work and dedication is greatly appreciated.

Respectfully submitted,

William D. Cyrulik,  
Fire District Superintendent



*Caption*

# Record Of Annual Fire District Meeting May 13, 2014

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Pursuant to the foregoing warrant, the inhabitants of the Town of Adams qualified to vote in elections and Fire District affairs, met at the time and place therein mentioned.

Richard G. Kleiner, Clerk of the Adams Fire District, called the meeting to order at twelve o'clock noon.

**ARTICLE 1.** To choose a Moderator to preside at said Meeting and all District Meetings until the next Annual Meeting.

The name of Philip H. Grandchamp was placed in nomination for the office of Moderator and duly seconded.

A motion to cease nominations was offered and seconded.

VOTE THEREON BEING UNANIMOUS.

On a voice vote, the seven (8) voters present unanimously elected Philip H. Grandchamp Moderator.

Philip H. Grandchamp was declared elected Moderator to preside at this meeting and all District meetings until the next Annual Meeting and was duly sworn to this office by the Clerk of the Adams Fire District.

**ARTICLE 2.** To choose by ballot the following officers:

One Prudential Committeeman for a term of three years

One Chief Engineer for a term of three years

One First Assistant Engineer for a term of three years

One Second Assistant Engineer for a term of three years

One Third Assistant Engineer for a term of three years

One Fourth Assistant Engineer for a term of three years

The Clerk of the Adams Fire District officially opened the polls at 12:00 Noon and balloting commenced.

The elections officers having been duly appointed and sworn by the Fire District Clerk were as follows:

**CHECKERS:**

<p><b>IN</b> Marion Czarnik Frances Bulsa Irene Belch</p>	<p><b>OUT</b> Norma Klein Carol Graves Frances Bassi</p>
---	--

**COUNTERS/TABULATORS:**

Barbra Bennett

The ballot boxes were examined by the Moderator and Fire District Clerk and found to be in readiness. The keys to the ballot box were delivered to the Fire District Clerk.

At 6:00 p.m., the Fire District Clerk declared the polls closed and the ballots were removed from the ballot box for counting.

The ballots cast for the offices were sorted, counted and recorded. The Moderator announced the results of the voting at 7:00 p.m.

	VOTES CAST	VOTERS	ELIGIBLE VOTERS
Precinct 1	23	1,004	1,004
Precinct 2	34	1,120	1,085
Precinct 3	14	1,126	1,020
Precinct 4	24	1,024	989
Precinct 5	30	1,211	1,100
<b>TOTALS</b>	<b>125</b>	<b>5,485</b>	<b>5,198</b>

**Prudential Committee for Three Years**

	<i>Total Votes Cast</i>
Blanks	0
Richard W. Tarsa, Jr.	58
Write-Ins	0
Blanks	1
William J. Cyrulik	66
Write-Ins	0
	<b>125</b>

The Moderator declared William J. Cyrulik elected to the Prudential Committee for a three-year term expiring in 2017. He was sworn to this office by the Fire District Clerk.

Chief Engineer for a term of three years

	Total Votes Cast
Blanks	15
Paul J. Goyette	103
Write-Ins John Pansecchi	7
	125

The Moderator declared Paul J. Goyette elected Chief Engineer for a three-year term expiring in 2017. He was sworn to this office by the Fire District Clerk.

First Assistant Engineer for a term of three years

	Total Votes Cast
Blanks	15
John M. Pansecchi	109
Write-Ins Joseph Koscinski	1
	125

The Moderator declared John M. Pansecchi elected First Assistant Engineer for a three-year term expiring in 2017. He was sworn to this office by the Fire District Clerk.

Second Assistant Engineer for a term of three years

	Total Votes Cast
Blanks	12
Timothy C. Ziemba	113
Write-Ins	0
	125

The Moderator declared Timothy C. Ziemba elected Second Assistant Engineer for a three-year term expiring in 2017. He was sworn to this office by the Fire District Clerk.

Third Assistant Engineer for a term of three years

	Total Votes Cast
Blanks	14
David J. Lennon	111
Write-Ins	0
	125

The Moderator declared David J. Lennon elected Third Assistant Engineer for a three-year term expiring in 2017. He was sworn to this office by the Fire District Clerk.

Fourth Assistant Engineer for a term of three years

	Total Votes Cast
Blanks	15
Edward B. Capeless	110
Write-Ins	0
	125

The Moderator declared Edward B. Capeless elected Fourth Assistant Engineer for a three-year term expiring in 2017. He was sworn to this office by the Fire District Clerk.

Pursuant to the foregoing warrant, the inhabitants of the Town of Adams, qualified to vote in Fire District affairs, met at the time and place therein mentioned on Tuesday, the thirteenth day of May 2014, to act upon the following articles.

The Moderator called the business meeting to order at 7:00 p.m., with thirtyfour (34) Fire District voters present.

**ARTICLE 3.** To hear the report of the Prudential Committee and act thereon.

**RECOMMENDATION** We recommend that the Fire District vote the Annual Report for the year 2013 as printed and distributed be accepted as the report of the Prudential Committee and Officers and placed on file.

**VOTE** Upon motion made and duly seconded, the Fire District voters present unanimously voted that the Annual Fire District Report for the year 2013, as printed and distributed, be accepted as the report of the Prudential Committee and Officers, and placed on file.

**ARTICLE 4.** To hear the report of any special committees and act thereon.

**RECOMMENDATION** We recommend that the Fire District vote to table this article as there are no special committee reports.

**VOTE** Upon motion made and duly seconded the Fire District voters present unanimously voted to table this article, as there were no special committee reports to be made.



**ARTICLE 5.** To see if the Fire District will vote to fix the salary and compensation of all elective officers of the Fire District, as provided by Section 108 of Chapter 41 of the General Laws, as amended, and if any of said salary and compensation shall be increased:

Prudential Committee  
 Clerk and Treasurer  
 Chief Engineer

or take any other action in relation thereto.

**RECOMMENDATION** We recommend that the Fire District vote to fix the annual salaries and/or compensation of its elected officials as hereinafter listed, effective July 1, 2014.

**Prudential Committee:**

Chairman	\$	750.00
Member		500.00
Member		500.00
Clerk and Treasurer		1,652.16
Chief Engineer		14,220.19

**VOTE** Upon motion made and duly seconded, the Fire District voters present, unanimously voted to fix the salary and compensation of all elective officers of the Fire District, as provided by Section 108 of Chapter 41 of the General Laws, as amended:

**ARTICLE 6.** To see if the Fire District will vote to raise and appropriate, and/or appropriate from available funds in the treasury, such sum or sums of money as may be necessary to defray the ordinary expenses of the Fire District for the fiscal year beginning July 1, 2014 through June 30, 2015, and to pay interest and loans maturing during this period, or take any other action in relation thereto.

**RECOMMENDATION** We recommend that the Fire District vote to raise and appropriate the sum of \$1,373,544.32 and that the sum of \$60,000.00 be appropriated from Surplus Revenue for the several specific purposes hereinafter designated and that the same be expended only for such purposes, under the direction of the respective officers and committees of the District, as follows:

**GENERAL FUND**

**Administration**

Prudential Committee Salaries	\$ 525.00
Clerk and Treasurer's Salary	495.65
Bookkeeper's Salary	20,231.83
Fire District Office Wages	26,010.33
Fire District Office Wages - Overtime	600.00
Fire District Office Expense	13,200.00
Legal Services & Claims	3,300.00
Audit of District Accounts	9,075.00
Fire District Building Expense	8,730.00
Actuarial Valuation Services	750.00
Communications	1,680.00
	<hr/>
	<b>\$84,597.81</b>

**Fire Department**

Chief Engineer's Salary	\$14,220.19
Chief Engineer's Expense	1,975.00
Fire Department Expense	23,050.00
Stipends Volunteer Fireman	2,400.00
Certifications and Inspections	4,500.00
Maturing Debt	32,000.00
Interest on Maturing Debt	3,136.00
Grants	5,000.00
	<hr/>
	<b>\$86,281.19</b>

**Fire Alarm**

Fire Alarm System Expense	<b>\$400.00</b>
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**Street Lighting**

Street Lighting	<b>\$134,000.00</b>
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**Employees Benefits**

Employees Group Insurance	\$13,754.09
Unemployment Compensation Insurance	360.00
Contributory Retirement System	9,886.58
	<hr/>
	<b>\$24,000.67</b>

**Insurance**

Insurance	<b>\$20,689.84</b>
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**ENTERPRISE FUND**

**Administration**

Prudential Committee Salaries	\$1,225.00
Clerk and Treasurer's Salary	1,156.51
Bookkeeper's Salary	47,207.59
Fire District Office Wages	60,690.79
Fire District Office Wages - Overtime	1,400.00

Fire District Office Expense	30,800.00
Legal Services & Claims	7,700.00
Audit of District Accounts	21,175.00
Fire District Building Expense	20,530.00
Actuarial Valuations Services	1,750.00
Communications	8,520.00
	<hr/>
	\$202,154.89

**Water Department**

Superintendent's Salary	\$65,105.04
Superintendent's Expense	2,800.00
Water Department Wages	136,836.96
Water Department Wages - Overtime	18,760.44
Water System Expense	70,850.00
Pumping Stations Expense	107,972.00
Road Machinery Expense	14,500.00
Water Department Clothing Allowance	1,600.00
Engineering Services	12,000.00
Maturing Debt	118,960.02
Interest on Maturing Debt	54,920.20
	<hr/>
	\$604,304.66

**Employees Benefits**

Employees Group Insurance	\$119,646.71
Unemployment Compensation Insurance	840.00
Contributory Retirement System	67,004.42
	<hr/>
	\$187,491.13

**Insurance**

Insurance	\$29,624.13
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**VOTE** Upon motion made and duly seconded, the Fire District voters present unanimously voted to raise and appropriate the sum of \$1,373,544.32 and that the sum of \$60,000.00 be appropriated from Surplus Revenue for the several specific purposes designated in Article 6 and that the same be expended only for such purposes, under the direction of the respective officers and committees of the District.

**ARTICLE 7.** To see if the Fire District will vote to raise and appropriate, and/or appropriate from available funds in the treasury, a sum of money to provide for extraordinary or unforeseen expenditures, to be known as the Reserve Fund, from which transfers may be made from time to time by vote of the Prudential Committee, or take any other action in relation thereto.

**RECOMMENDATION** We recommend that the Fire District vote to appropriate from Surplus Revenue, the sum of \$40,000 for the Reserve Fund.

**VOTE** Upon motion made and duly seconded, the Fire District voters present unanimously voted to appropriate from Surplus Revenue, the sum of \$40,000 for the Reserve Fund.

**ARTICLE 8.** To see if the Fire District will vote to raise and appropriate and/or appropriate from available funds in the treasury, a sum of money to be added to the Compensated Absence Fund, for the purpose of reducing any potential unfunded liability of the District's employee benefits, or take any other action in relation thereto.

**RECOMMENDATION** We recommend that the Fire District vote to appropriate from Surplus Revenue, the sum of \$20,000 for the Compensated Absence Fund.

**VOTE** Upon motion made and duly seconded, the Fire District voters present unanimously voted to appropriate from Surplus Revenue, the sum of \$20,000 for the Compensated Fund.

**ARTICLE 9.** To see if the Fire District will vote to authorize the Prudential Committee to sell timber, from time to time, upon such terms and conditions as the Prudential Committee deems advisable, or take any other action in relation thereto.

**RECOMMENDATION** We recommend that the Fire District vote to approve this article, which will enable the Prudential Committee to continue with timber sales as designated in the "Forest Management Plan for the Adams Watershed".

**VOTE** Upon motion made and duly seconded, the Fire District voters present unanimously voted to authorize the Prudential Committee to sell timber, from time to time, upon such terms and conditions as the Prudential Committee deems advisable.

**ARTICLE 10.** To transact any other business that may legally come before said meeting.

**VOTE** There being no further business to come before said meeting, and upon motion made and duly seconded, it was unanimously voted that the meeting be dissolved, the time being 7:10 p.m.

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(Summary of Voted Appropriations is on the following page.)

SUMMARY OF VOTED APPROPRIATIONS  
SUMMARY OF RECOMMENDED APPROPRIATIONS

	To be raised by Water Revenue	Surplus Revenue	To be raised by Borrowing	Stabilization Fund
Article 6	\$ 1,373,544.32			
Article 7		\$ 40,000.00		
Article 8		\$ 20,000.00		
<b>TOTALS</b>	<b>\$ 1,373,544.32</b>	<b>\$ 60,000.00</b>		

Total Voted Fiscal Year 2015 Budget:

\$ 1,433,544.32

A true record:  
Attest Richard M. Kleiner  
Richard G. Kleiner  
Fire District Clerk

Commonwealth of Massachusetts

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**OFFICIAL BALLOT**

**FOR THE**

**ADAMS FIRE DISTRICT**

**TUESDAY, MAY 13, 2014**



**CLERK OF ADAMS FIRE DISTRICT**

SPECIMEN BALLOT FOR THE ADAMS FIRE DISTRICT  
TUESDAY, MAY 13, 2014

**To Vote, Mark a Cross  in Space at right**

Prudential Committee for Three Years	Vote for One
<b>RICHARD W. TARSA, JR.</b> Candidate for Re-Election 54 Valley Street	<input type="checkbox"/>
<b>WILLIAM J. CYRULIK</b> Candidate for Election 14 Dubis Street	<input type="checkbox"/>
<b>Chief Engineer for Three Years</b>	<b>Vote for One</b>
<b>PAUL J. GOYETTE</b> Candidate for Election 170 Friend Street	<input type="checkbox"/>
<b>First Assistant Engineer for Three Years</b>	<b>Vote for One</b>
<b>JOHN M. PANSECCHI</b> Candidate for Election 47 Temple Street	<input type="checkbox"/>
<b>Second Assistant Engineer for Three Years</b>	<b>Vote for One</b>
<b>TIMOTHY C. ZIEMBA</b> Candidate for Election 112 East Hoosac Street	<input type="checkbox"/>
<b>Third Assistant Engineer for Three Years</b>	<b>Vote for One</b>
<b>DAVID J. LENNON, JR.</b> Candidate for Election 53 Highland Avenue	<input type="checkbox"/>
<b>Fourth Assistant Engineer for Three Years</b>	<b>Vote for One</b>
<b>EDWARD B. CAPELESS</b> Candidate for Election 3 Donald Avenue	<input type="checkbox"/>





