

**Corning Joint Fire District**

**2025 Estimated and Final Year-End Fund Balances**

As of: 10/1/2025

FY 2025 (Est 10/01/2025)			
<b>1) ICS Shadow Account</b>			
Balance as of: 10/1/2025		\$223,155	
+ Expected Interest income thru 12/31/2025:		\$2,250	
- Expected Transfers to RBC LOSAP Acct thru 12/31/2025:		\$0	↘
- Expected Transfers to Reserve Accounts thru 12/31/2025:	↙	\$0	↓
- Expected Transfers to CCTC General Checking thru 12/31/2025:	↓	-\$125,000	↘ ↓
<b>Expected Year-End Balance:</b>	↓	<b>\$100,405</b>	↓ ↓
<b>2) CCTC General Checking Acct (xxx1111)</b>			
Balance as of: 10/1/2025	↓	\$67,094	↓ ↓
+ Expected Operating Income thru 12/31/2025	↓	\$36,000	↓ ↓
+ Expected Interest income thru 12/31/2025:	↓	\$1,000	↓ ↓
+ Transfer in from ICS Shadow Account: Before Year End	↓	\$125,000	↙ ↓
+ Transfer in from Apparatus Reserve: Before Year End	↓	\$25,000	
- Open checks:	↓	\$0	↓
- Estimated operating expenses 10/01/25 thru 12/31/2025:	↓	-\$193,000	↓
<b>Expected Year-End Balance:</b>	↓	<b>\$61,094</b>	↓
<b>3) CCTC Repair Reserve Account (xxxx2222)</b>			
Balance as of: 10/1/2025	↓	\$24,478	↓
+ Expected Interest income thru 12/31/2025:	↓	\$50	↓
+ Transfers to Account by 12/31/2025:	↓ →	\$0	↓
- Withdrawals from Account by 12/31/2025:	↓	\$0	↓
<b>Expected Year-End Balance:</b>	↓	<b>\$24,528</b>	↓
<b>4) CCTC Equipment Repair &amp; Replacement Reserve (xxxx3333)</b>			
Balance as of: 10/1/2025	↓	\$15,770	↓
+ Expected Interest income thru 12/31/2025:	↓	\$40	↓
+ Transfers to Account by 12/31/2025	↓ →	\$0	↓
- Withdrawals from Account by 12/31/2024:	↓	\$0	↓
<b>Expected Year-End Balance:</b>	↓	<b>\$15,810</b>	↓
<b>5) CCTC Capital Improvement Reserve Fund (xxxx4113)</b>			
Balance as of: 10/1/2025	↓	\$50,339	↓
+ Expected Interest income thru 12/31/2025:	↓	\$50	↓
+ Transfers to Account by 12/31/2025:	↓ →	\$0	↓
- Withdrawals from Account by 12/31/2025:	↓	\$0	↓
<b>Expected Year-End Balance:</b>	↓	<b>\$50,389</b>	↓
<b>6) CCTC Apparatus Repair &amp; Replacement Reserve Acct (xxxx4444)</b>			
Balance as of: 10/1/2025	↓	\$159,025	↓
+ Expected Interest income thru 12/31/2025:	↓	\$750	↓
+ Transfers to Account by 12/31/2025:	↓ →	\$0	↓
- Withdrawals from Account by 12/31/2025:		\$25,000	Tx to Checking to pay for
<b>Expected Year-End Balance:</b>		<b>\$134,775</b>	↓
<b>Estimated Year-End Fund Balance (all Accounts):</b>			
ICS & General Checking	42%	\$161,499	↓
Reserve Accounts (4)	58%	\$225,502	↓
<b>Total:</b>		<b>\$387,001</b>	↓
<b>RBC Wealth Management (LOSAP Acct; xxx-xxxx1)</b>			
Balance as of: 8/13/2025		\$68,012	↓
+ Expected Interest income thru 12/31/2025:		\$250	↓
+ Transfers to Account by 12/31/2025:		\$0	↙
- Withdrawals from Account by 12/31/2025:		\$0	
<b>Expected Year-End Balance:</b>		<b>\$68,262</b>	

Adopted by CJFD Board of Fire Commissioners

  
David Shafer, Chairman

Date: 10/01/2025