



Cumberland Fire Department

Financial Report

Period Ending: October 31, 2018

Presented: November 27, 2018

Diane Karolyshyn, Finance Director

**CUMBERLAND FIRE DISTRICT
3502 MENDON RD
CUMBERLAND RI 02864
TAX COLLECTOR'S REPORT
OCTOBER 2018**

Month Ending October 2018	Beginning Balance 10/01/2018	New Receivables	Total Balance Due	Total Collected	Abatements and Adjustments	Refunds	Returned Checks	Payment Transfers	Total Payments, Adjustments and Transfers	Ending Balance 10/31/2018	% of Total Outstanding Collected
2017 & prior	\$ 87,869.37	\$ -	\$ 87,869.37	\$ 17,422.72	\$ 408.78				\$ 17,831.50	\$ 70,037.87	20.29%
			\$ -						\$ -	\$ -	
2018	\$ 2,959,647.52	\$ 610.21	\$ 2,960,257.73	\$ 810,136.38	\$ 25.00		\$ (1,627.67)	\$ 538.20	\$ 809,071.91	\$ 2,151,185.82	27.33%
			\$ -						\$ -	\$ -	
Total	\$ 3,047,516.89	\$ 610.21	\$ 3,048,127.10	\$ 827,559.10	\$ 433.78	\$ -		\$ 538.20	\$ 828,531.08	\$ 2,221,223.69	

TOTAL COLLECTED AS OF
10/31/2018 72%

Cumberland Fire District
Balance Sheet
As of October 31, 2018

Oct 31, 18

ASSETS

Current Assets

Checking/Savings

1001 · Navigant GF Operating	279,658.23
1002 · FNB HRA Checking	6,060.20
1004 · FNB Fire Prevention	22,062.91
1005 · Navigant Savings MM	1,652,229.36
1007 · FNB Retiree HealthCare Fund	208,757.51
1008 · FNB Truck Fund	40.03
1009 · FNB FP Savings	62,964.18
1010 · Navigant Fire Alarm Maint	1,299.48
1011 · Navigant CD	107,028.81
1012 · Webster Bank	100,111.55
1013 · Navigant Fire Alarm Maint MM	120,236.41

Total Checking/Savings 2,560,448.67

Other Current Assets

1210 · Tax Receivable Prior Years	70,037.87
1216 · Tax Receivable 2018	2,151,185.82
1300 · Collection/Returned CK Fees	135.00
1305 · Tax Sale Fees	4,027.06
1310 · Radio Box Fees	3,500.00
1311 · FF Detail Receivable	877.60
1312 · Fire Prevention Fees	75.00
1313 · Misc Fire Prevention Receivable	171.00
1315 · Misc. Accounts Receivable	456.48

Total Other Current Assets 2,230,465.83

Total Current Assets 4,790,914.50

Fixed Assets

1400 · Land	779,800.00
1500 · Buildings & Improvements	1,541,935.09
1505 · Vehicles & Equipment	2,776,066.18
1506 · Radio Equipment	76,354.12
1510 · Fire Prevention Equipment	551,383.84
1515 · Office Equipment	10,081.93
1520 · Furniture and Fixtures	17,022.90
1600 · Accumulated Depreciation	-4,189,239.00

Total Fixed Assets 1,563,405.06

Other Assets

1050 · Petty Cash-Tax Collector	750.00
1055 · Petty Cash Fire Chief	500.00

Total Other Assets 1,250.00

TOTAL ASSETS 6,355,569.56

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

2011 · Payroll Tax FED W/H	-34.54
2013 · Payroll Tax SDI WH	230.74
2026 · AFLAC	721.51
2028 · P & F Insurance Assoc.	91.27
2252 · Deferred Tax Revenue 2017-2018	63,441.14
2253 · Deferred Tax Revenue 2018-2019	2,152,514.13
2280 · Misc Other Deferred Revenue	415.00
2281 · Deferred Tax Sale Fee Income	1,925.69
2285 · Deferred Radio Box Income	587.29
2286 · Deferred Radio Box Income 2019	2,200.00
2500.1 · Note Payable-Nat'l Grid LED S-1	15,382.50
2500.2 · Note Payable-Nat'l Grid LED S-4	23,409.50
2510 · Notes Payable - L-1 Truck Loan	77,590.46

Total Other Current Liabilities 2,338,474.69

Total Current Liabilities 2,338,474.69

Total Liabilities 2,338,474.69

Equity

3200 · Unrestricted Net Assets	-525,953.89
3300 · Fund Balance transfer from Old	1,722,932.47
Net Income	2,820,116.29

Total Equity 4,017,094.87

TOTAL LIABILITIES & EQUITY 6,355,569.56

Cumberland Fire District Income & Expense Budget vs. Actual July 2018 through Oct 2018

Ordinary Income/Expense	TOTAL				
	Oct 18	Jul '18 - Oct 18	Budget	\$ Over Budget	% of Budget
Income					
4000.03 · Tax Revenue 2018	810,069.31	5,546,208.33	7,722,487.00	(2,176,278.67)	71.82%
4001 · Tax Revenue Prior Years	17,422.72	136,599.19	150,000.00	(13,400.81)	91.07%
4007 · NSF Fee Reimbursement Income	0.00	0.00	200.00	(200.00)	0.0%
4010 · Interest Income- Past Due Taxes	10,677.12	27,773.25	50,000.00	(22,226.75)	55.55%
4015 · Fire Prevention/Plan Review	2,145.00	17,120.00	50,000.00	(32,880.00)	34.24%
4050 · Interest Income General Fund	924.99	4,096.54	8,000.00	(3,903.46)	51.21%
4060 · Interest Income Truck Fund	0.00	0.00	50.00	(50.00)	0.0%
4065 · Interest Income Fire Prevention	13.66	47.42	50.00	(2.58)	94.84%
4070 · Interest Income-Retiremt Health	45.29	167.80	400.00	(232.20)	41.95%
4075 · Interest Income FireAlarm Maint	236.41	236.41	0.00	236.41	100.0%
4080 · Interest Income Navigant CD	112.42	445.36	1,000.00	(554.64)	44.54%
4103 · Grant Income	0.00	0.00	0.00	0.00	0.0%
4105 · Reimbursed Ins.-Former Employee	5,461.02	20,240.27	38,594.00	(18,353.73)	52.44%
4110 · Miscellaneous Other Income	840.16	1,854.16	5,000.00	(3,145.84)	37.08%
4110.1 · Revenue Rescue Income	585.00	5,896.80	12,000.00	(6,103.20)	49.14%
4110.2 · Insurance Reimbursement	0.00	0.00	0.00	0.00	0.0%
4110.3 · Detail Reimbursement	554.40	9,663.60	43,000.00	(33,336.40)	22.47%
4110.4 · IOD Ins. Reimbursement	11,041.97	35,683.84	150,000.00	(114,316.16)	23.79%
4110.6 · MLC Fees	2,850.00	10,975.00	25,000.00	(14,025.00)	43.9%
4110.7 · RB Battery Reimbursement	0.00	0.00	0.00	0.00	0.0%
4111 · Income Radio Box 2018	200.00	36,400.00	38,200.00	(1,800.00)	95.29%
4114 · Income Radio Box Prior Years	0.00	0.00	500.00	(500.00)	0.0%
4115 · Tax Sale Fee Income	400.00	3,898.00	30,000.00	(26,102.00)	12.99%
4115.01 · Tax Sale Fee Income Prior Years	0.00	0.00	0.00	0.00	0.0%
4200 · Sale of Assets	0.00	0.00	0.00	0.00	0.0%
4300 · Transfer from Surplus (Cap Exp)	0.00	0.00	0.00	0.00	0.0%
4400 · Appropriation from 1007 RH Fund	0.00	0.00	100,028.00	(100,028.00)	0.0%
Total Income	863,579.47	5,857,305.97	8,424,509.00	(2,567,203.03)	69.53%
Gross Profit	863,579.47	5,857,305.97	8,424,509.00	(2,567,203.03)	69.53%
Expense					
6100 · Vehicle Gas & Oil	3,828.66	15,774.65	40,000.00	(24,225.35)	39.44%
6101 · Vehicle Repair & Maintenance	15,410.93	40,771.73	85,000.00	(44,228.27)	47.97%
6110 · Equipment Purchase & Upgrading	111.28	1,418.25	20,000.00	(18,581.75)	7.09%
6110.01 · Turnout Gear	0.00	0.00	20,000.00	(20,000.00)	0.0%
6112 · Equipment Supplies & Repairs	396.36	924.52	7,000.00	(6,075.48)	13.21%
6113 · Equip Testing & Certification	0.00	2,900.00	7,000.00	(4,100.00)	41.43%
6120 · Radio Equip Upgrades & Maint	0.00	0.00	3,000.00	(3,000.00)	0.0%
6125 · First Aid Equip & Supplies	570.65	1,246.68	8,000.00	(6,753.32)	15.58%
6130 · Air Cascade Maintenance	0.00	731.52	2,500.00	(1,768.48)	29.26%
6140 · Communications Upgrades	0.00	0.00	0.00	0.00	0.0%
6145 · Shared Communications	3,106.43	4,889.11	7,000.00	(2,110.89)	69.84%
6150 · Fire Alarm Testing	0.00	324.00	1,500.00	(1,176.00)	21.6%
6200 · Electricity	2,970.85	13,028.05	36,000.00	(22,971.95)	36.19%
6201 · Gas & Hot Water	465.49	1,671.25	15,000.00	(13,328.75)	11.14%
6202.01 · Telephone	1,014.06	3,837.12	12,000.00	(8,162.88)	31.98%
6202.02 · Air Cards	480.14	1,920.56	5,500.00	(3,579.44)	34.92%
6210 · Sewer Assessment & Usage	236.60	938.30	4,000.00	(3,061.70)	23.46%
6211 · Water Usage Fees	361.46	539.07	4,000.00	(3,460.93)	13.48%
6215.01 · Hydrant Fees - Cumberland	0.00	224,070.00	225,070.00	(1,000.00)	99.56%
6215.02 · Hydrant Fees - Pawtucket	11,353.63	46,171.44	138,000.00	(91,828.56)	33.46%
6301 · Building Supplies & Maint.	3,871.00	11,157.11	25,000.00	(13,842.89)	44.63%
6305 · Furnishings	0.00	0.00	0.00	0.00	0.0%
6400.01 · Firefighters Salaries	209,798.70	852,015.60	2,920,500.00	(2,068,484.40)	29.17%
6400.02 · EMT Incentive	6,561.36	26,085.84	86,600.00	(60,514.16)	30.12%
6400.03 · OT Wages	86,492.75	334,921.75	1,055,014.00	(720,092.25)	31.75%
6400.08 · Holiday Stipend	13,773.87	55,534.29	168,490.00	(112,955.71)	32.96%
6400.09 · Longevity Pay	10,483.17	38,008.13	161,176.00	(123,167.87)	23.58%
6400.10 · Acting Officer Pay	36.90	598.60	2,000.00	(1,401.40)	29.93%
6400.11 · Detail Pay	2,478.00	7,098.00	15,000.00	(7,902.00)	47.32%
6400.12 · Other Salaries	0.00	0.00	2,000.00	(2,000.00)	0.0%
6400.13 · Injured on Duty Salaries	10,610.50	43,503.05	0.00	43,503.05	100.0%
6400.14 · Clothing Allowance	0.00	43,038.00	46,800.00	(3,762.00)	91.96%
6400.15 · Education Incentive	0.00	6,000.00	6,000.00	0.00	100.0%
6401 · Payroll Tax Expense	24,357.36	101,394.04	342,229.00	(240,834.96)	29.63%

Cumberland Fire District Income & Expense Budget vs. Actual July 2018 through Oct 2018

	TOTAL				
	Oct 18	Jul '18 - Oct 18	Budget	\$ Over Budget	% of Budget
6402 · Pension Expense	60,516.69	242,615.54	802,638.00	(560,022.46)	30.23%
6410.01 · Healthcare Insurance	72,954.48	291,998.28	893,479.00	(601,480.72)	32.68%
6410.02 · Healthcare Co-Pays	(10,687.48)	(43,072.41)	(142,195.00)	99,122.59	30.29%
6410.03 · Healthcare Reimb. (HRA) -FF	2,290.27	15,994.27	40,000.00	(24,005.73)	39.99%
6410.04 · Healthcare -Dental	6,258.01	25,301.74	77,315.00	(52,013.26)	32.73%
6410.05 · Healthcare -Vision	0.00	5,000.00	5,100.00	(100.00)	98.04%
6420 · Life Insurance	0.00	7,500.00	10,350.00	(2,850.00)	72.46%
6430 · Education Tuition Cost	0.00	843.98	2,000.00	(1,156.02)	42.2%
6510.01 · Healthcare Insurance -Retirees	11,565.96	50,037.08	141,299.00	(91,261.92)	35.41%
6510.03 · Healthcare Reimb. (HRA)-Retiree	2,583.35	8,440.62	10,000.00	(1,559.38)	84.41%
6510.04 · Healthcare -Dental -Retirees	614.68	2,323.87	6,988.00	(4,664.13)	33.26%
6520 · COLA - Retirees	0.00	11,934.47	11,935.00	(0.53)	100.0%
6600 · Administrative Salaries	22,959.02	94,207.91	310,284.00	(216,076.09)	30.36%
6605 · District Commissioner Stipends	0.00	3,783.36	22,700.00	(18,916.64)	16.67%
6610.01 · Healthcare Insurance -Admin	7,991.63	31,307.67	67,004.00	(35,696.33)	46.73%
6610.02 · Healthcare Co-Pays -Admin	(801.36)	(3,424.41)	(8,300.00)	4,875.59	41.26%
6610.03 · Healthcare Reimb. (HRA)-Admin	234.36	2,752.36	8,700.00	(5,947.64)	31.64%
6610.04 · Healthcare -Dental -Admin	1,014.72	2,989.10	7,112.00	(4,122.90)	42.03%
6615 · Payroll Tax Expense -Admin	1,669.08	6,913.48	22,970.00	(16,056.52)	30.1%
6701 · Insurances	5,120.00	284,095.00	352,800.00	(68,705.00)	80.53%
6703.01 · Legal	1,775.00	2,975.00	20,000.00	(17,025.00)	14.88%
6703.02 · Legal - CBA	1,106.25	4,331.25	30,000.00	(25,668.75)	14.44%
6705 · Office Supplies & Expenses	270.99	4,557.89	9,500.00	(4,942.11)	47.98%
6706 · Printing & Postage	493.32	1,392.24	5,000.00	(3,607.76)	27.85%
6707 · Newspaper Advertisements	0.00	0.00	1,500.00	(1,500.00)	0.0%
6708 · Computer Development Program	112.00	1,048.50	2,500.00	(1,451.50)	41.94%
6709 · Computerized Tax Bills	8,592.00	14,262.00	15,000.00	(738.00)	95.08%
6710 · External Accounting Fees	0.00	450.00	20,000.00	(19,550.00)	2.25%
6711 · Fire Chief Expenses	20.37	81.48	750.00	(668.52)	10.86%
6712 · Fire Prevention Offset	0.00	0.00	1,000.00	(1,000.00)	0.0%
6713 · Grants - Matching Funds	0.00	0.00	5,000.00	(5,000.00)	0.0%
6714 · Payroll Processing Fees	570.81	2,222.17	7,000.00	(4,777.83)	31.75%
6715 · Professional Fees	0.00	0.00	2,000.00	(2,000.00)	0.0%
6716 · Videographer	180.00	720.00	3,000.00	(2,280.00)	24.0%
6720 · Abatements	433.78	993.58	500.00	493.58	198.72%
6725 · Tax Sale Fee	0.00	0.00	30,000.00	(30,000.00)	0.0%
6730 · Bank Service Fee	45.00	245.00	200.00	45.00	122.5%
6735 · IRS HRA Fee	0.00	142.38	0.00	142.38	100.0%
6800 · Affiliated Fire Associations	0.00	288.95	750.00	(461.05)	38.53%
6905.01 · Drills & Training	1,717.70	1,952.70	2,500.00	(547.30)	78.11%
6905.02 · FP & EMS Training	6,250.00	6,250.00	2,500.00	3,750.00	250.0%
6906 · Medical Examinations	0.00	0.00	3,000.00	(3,000.00)	0.0%
6907 · Employee Support Health&Welfare	0.00	197.48	3,800.00	(3,602.52)	5.2%
6908 · Professional Development	0.00	0.00	300.00	(300.00)	0.0%
7010 · Contingency	0.00	7,209.00	9,000.00	(1,791.00)	80.1%
7020 · Sick Time Payout	0.00	6,395.83	8,000.00	(1,604.17)	79.95%
7030 · Spec. Fund Radio Box Alarm	6,106.72	7,195.47	5,000.00	2,195.47	143.91%
7040 · Spec. Fund Fire Prevention Exp	3,425.53	7,108.35	18,000.00	(10,891.65)	39.49%
7050 · Tax - Legal & Collection Fees	0.00	577.90	1,000.00	(422.10)	57.79%
7080 · Interest Expense-L-1 Truck Loan	362.72	1,517.94	5,000.00	(3,482.06)	30.36%
7085.01 · TANS Interest Expense	0.00	0.00	4,200.00	(4,200.00)	0.0%
7085.02 · TANS Bank Attorney Fee	0.00	0.00	2,500.00	(2,500.00)	0.0%
7085.03 · TANS Bond Counsel	0.00	0.00	4,000.00	(4,000.00)	0.0%
7085.04 · TANS Financial Advisor	0.00	0.00	3,300.00	(3,300.00)	0.0%
7305 · Capital Expenditures	0.00	0.00	0.00	0.00	0.0%
7310 · Capital Improvements	43,022.00	43,022.00	25,000.00	18,022.00	172.09%
8000 · General Reserves Account	0.00	0.00	0.00	0.00	0.0%
8001 · Deficit Reduction Account	0.00	0.00	60,151.00	(60,151.00)	0.0%
8010 · Station Building Fund	0.00	0.00	0.00	0.00	0.0%
8100 · Actuarial Study of Retiree HC	0.00	0.00	0.00	0.00	0.0%
Total Expense	667,537.75	3,037,189.68	8,424,509.00	(5,387,319.32)	36.05%
Net Ordinary Income	196,041.72	2,820,116.29	0.00	2,820,116.29	100.0%
Net Income	196,041.72	2,820,116.29	0.00	2,820,116.29	100.0%

**Cumberland Fire District
Commissioner's Report
October 2018**

Type	Num	Date	Name	Account	Paid Amount
Check		10/12/2018	London Health CDH	1002 - FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF	<u>-4.00</u>
TOTAL					-4.00
Check		10/25/2018	Norel Service Company, Inc.	1010 - Navigant Fire Alarm Maint 7030 - Spec. Fund Radio Box Alarm	<u>-740.00</u>
TOTAL					-740.00
Check	EFT	10/09/2018	London Health CDH	1002 - FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF 6510.03 · Healthcare Reimb. (HRA)-R...	<u>-567.89</u> <u>-209.76</u>
TOTAL					-777.65
Check	EFT	10/09/2018		1001 - Navigant GF Operating 1216 - Tax Receivable 2018 4010 - Interest Income- Past Due Taxes 6730 - Bank Service Fee	<u>-129.88</u> <u>-20.12</u> <u>-15.00</u>
TOTAL					-165.00
Check	EFT	10/15/2018	London Health CDH	1002 - FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF 6510.03 · Healthcare Reimb. (HRA)-R... 6610.03 · Healthcare Reimb. (HRA)-A...	<u>-1,029.49</u> <u>-373.59</u> <u>-234.36</u>
TOTAL					-1,637.44
Check	EFT	10/15/2018		1001 - Navigant GF Operating 1216 - Tax Receivable 2018 6730 - Bank Service Fee	<u>-1,497.79</u> <u>-15.00</u>
TOTAL					-1,512.79
Check	EFT	10/19/2018	Navigant Credit Union	1001 - Navigant GF Operating 2510 - Notes Payable - L-1 Truck Loan 7080 - Interest Expense-L-1 Truck Loan	<u>-1,547.73</u> <u>-362.72</u>
TOTAL					-1,910.45
Check	EFT	10/19/2018		1001 - Navigant GF Operating 6730 - Bank Service Fee	<u>-15.00</u>
TOTAL					-15.00
Check	EFT	10/23/2018	London Health CDH	1002 - FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF	<u>-546.23</u>
TOTAL					-546.23
Check	EFT	10/29/2018	London Health CDH	1002 - FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF 6510.03 · Healthcare Reimb. (HRA)-R... 6410.03 · Healthcare Reimb. (HRA) -FF	<u>-121.29</u> <u>-2,000.00</u> <u>-21.37</u>
TOTAL					-2,142.66
Check	POS	10/01/2018	Lowe's	1001 - Navigant GF Operating 6905.01 · Drills & Training	<u>-43.70</u>
TOTAL					-43.70
Check	POS	10/02/2018	BackBlaze	1001 - Navigant GF Operating 6708 · Computer Development Program	<u>-7.50</u>
TOTAL					-7.50
Check	POS	10/02/2018	Amazon.com	1001 - Navigant GF Operating 6125 · First Aid Equip & Supplies	<u>-83.99</u>
TOTAL					-83.99

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Type	Num	Date	Name	Account	Paid Amount
Check	POS	10/03/2018	New England Inflatables	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-255.00
TOTAL					-255.00
Check	POS	10/03/2018	Church Small Engine LLC	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	-185.04
TOTAL					-185.04
Check	POS	10/04/2018	Sears	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	-151.78
TOTAL					-151.78
Check	POS	10/06/2018	Miradore Ltd	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	-16.00
TOTAL					-16.00
Check	POS	10/10/2018	IAAI	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	-235.00
TOTAL					-235.00
Check	POS	10/11/2018	Sirius XM	1001 · Navigant GF Operating 6711 · Fire Chief Expenses	-20.37
TOTAL					-20.37
Check	POS	10/12/2018	Amazon.com	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	-29.70
TOTAL					-29.70
Check	POS	10/16/2018	Amazon.com	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	-15.99
TOTAL					-15.99
Check	POS	10/17/2018	Amazon.com	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	-349.98
TOTAL					-349.98
Check	POS	10/23/2018	Adobe Systems Inc.	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	-64.16
TOTAL					-64.16
Check	POS	10/24/2018	Amazon.com	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	-149.99
TOTAL					-149.99
Check	POS	10/25/2018	Amazon.com	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	-53.98
TOTAL					-53.98
Check	POS	10/31/2018	The Home Depot	1001 · Navigant GF Operating 6110 · Equipment Purchase & Upgrad...	-111.28
TOTAL					-111.28
Check	1015	10/04/2018	Target Solutions Learning, LLC	1010 · Navigant Fire Alarm Maint 7030 · Spec. Fund Radio Box Alarm	-5,366.72
TOTAL					-5,366.72

**Cumberland Fire District
Commissioner's Report
October 2018**

Type	Num	Date	Name	Account	Paid Amount
Check	1081	10/01/2018	TriTech Software Systems	1004 · FNB Fire Prevention	
				7040 · Spec. Fund Fire Prevention Exp	-3,160.63
TOTAL					-3,160.63
Check	4631	10/01/2018	Blue Cross Blue Shield -MCA	1001 · Navigant GF Operating	
				6510.01 · Healthcare Insurance -Retir...	-924.00
TOTAL					-924.00
Check	4632	10/01/2018	Blue Cross & Blue Shield	1001 · Navigant GF Operating	
				6410.01 · Healthcare Insurance	-72,954.48
				6510.01 · Healthcare Insurance -Retir...	-10,584.77
				6610.01 · Healthcare Insurance -Admin	-7,991.63
TOTAL					-91,530.88
Check	4635	10/04/2018	Kenneth Finlay	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-500.00
TOTAL					-500.00
Check	4636	10/04/2018	AFLAC	1001 · Navigant GF Operating	
				2026 · AFLAC	-1,139.94
TOTAL					-1,139.94
Check	4637	10/04/2018	Apex Technology Group	1001 · Navigant GF Operating	
				6708 · Computer Development Program	-104.50
TOTAL					-104.50
Check	4638	10/04/2018	Belmont Springs	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-114.85
				6301 · Building Supplies & Maint.	-63.18
				6301 · Building Supplies & Maint.	-39.90
				6301 · Building Supplies & Maint.	-53.74
TOTAL					-271.67
Check	4639	10/04/2018	Cumberland, RI - Water Sta 2	1001 · Navigant GF Operating	
				6211 · Water Usage Fees	-117.48
TOTAL					-117.48
Check	4640	10/04/2018	Cumberland, RI - Water Sta 4	1001 · Navigant GF Operating	
				6211 · Water Usage Fees	-29.43
TOTAL					-29.43
Check	4641	10/04/2018	Cumberland, RI - Water Sta 5	1001 · Navigant GF Operating	
				6211 · Water Usage Fees	-169.07
TOTAL					-169.07
Check	4642	10/04/2018	Depault Ace Hardware	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-53.68
				6112 · Equipment Supplies & Repairs	-9.99
				6112 · Equipment Supplies & Repairs	-6.68
				6112 · Equipment Supplies & Repairs	4.94
TOTAL					-65.41
Check	4643	10/04/2018	Delta Dental	1001 · Navigant GF Operating	
				6410.04 · Healthcare -Dental	-6,258.01
				6510.04 · Healthcare -Dental -Retirees	-614.68
				6610.04 · Healthcare -Dental -Admin	-1,014.72
TOTAL					-7,887.41
Check	4644	10/04/2018	NAPA Auto Parts	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-18.27
TOTAL					-18.27

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Type	Num	Date	Name	Account	Paid Amount
Check	4645	10/04/2018	National Grid Elec Sta5L	1001 · Navigant GF Operating 6200 · Electricity	-22.43
TOTAL					-22.43
Check	4646	10/04/2018	National Grid Elec Sta4L	1001 · Navigant GF Operating 6200 · Electricity	-22.43
TOTAL					-22.43
Check	4647	10/04/2018	Tire Doctor LLC	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance	-179.50 -196.50
TOTAL					-376.00
Check	4648	10/04/2018	TH Malloy & Sons, Inc	1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil 6301 · Building Supplies & Maint.	-2,820.01 -102.50
TOTAL					-2,922.51
Check	4649	10/04/2018	Video Artistry	1001 · Navigant GF Operating 6716 · Videographer	-180.00
TOTAL					-180.00
Check	4650	10/04/2018	Verizon	1001 · Navigant GF Operating 6202.01 · Telephone	-149.99
TOTAL					-149.99
Check	4651	10/09/2018	Santoro, Paul W.	1001 · Navigant GF Operating 6605 · District Commissioner Stipends	-800.00
TOTAL					-800.00
Check	4652	10/11/2018	C & S Specialty, Inc.	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-3,446.23
TOTAL					-3,446.23
Check	4653	10/11/2018	Janitech	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	-116.69 -120.10
TOTAL					-236.79
Check	4654	10/11/2018	Police & Firemen's Insurance Assoc.	1001 · Navigant GF Operating 2028 · P & F Insurance Assoc.	-632.10
TOTAL					-632.10
Check	4655	10/11/2018	Mickey G's	1001 · Navigant GF Operating 6905.01 · Drills & Training	-1,674.00
TOTAL					-1,674.00
Check	4656	10/11/2018	Kelley Nickson Morris	1001 · Navigant GF Operating 6703.01 · Legal 6703.02 · Legal - CBA	-862.50 -312.50
TOTAL					-1,175.00
Check	4657	10/11/2018	Minuteman Trucks, Inc	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-1,008.98
TOTAL					-1,008.98

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Type	Num	Date	Name	Account	Paid Amount
Check	4658	10/11/2018	Purchase Power	1001 · Navigant GF Operating	
				6706 · Printing & Postage	-400.00
				6706 · Printing & Postage	-79.29
TOTAL					-479.29
Check	4659	10/11/2018	Ralco Equipment Co., Inc	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-882.40
				6101 · Vehicle Repair & Maintenance	-310.50
				6101 · Vehicle Repair & Maintenance	-1,210.58
TOTAL					-2,403.48
Check	4660	10/11/2018	Staples Credit	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-84.54
TOTAL					-84.54
Check	4661	10/11/2018	S&D Road Service	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-107.46
TOTAL					-107.46
Check	4662	10/11/2018	Simon's Supply	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-1,180.63
				6301 · Building Supplies & Maint.	786.74
TOTAL					-393.89
Check	4663	10/11/2018	Tap Auto Service	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-15.00
TOTAL					-15.00
Check	4664	10/11/2018	W.B. Mason Co., Inc	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-82.80
TOTAL					-82.80
Check	4665	10/18/2018	Allied Auto Parts	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-21.87
				6101 · Vehicle Repair & Maintenance	-41.50
TOTAL					-63.37
Check	4666	10/18/2018	Bellingham Electric	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-549.00
TOTAL					-549.00
Check	4667	10/18/2018	Timothy M. Bliss, Attorney at Law	1001 · Navigant GF Operating	
				6703.02 · Legal - CBA	-393.75
TOTAL					-393.75
Check	4668	10/18/2018	B & M Printing	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-23.50
TOTAL					-23.50
Check	4669	10/18/2018	Cumberland Pest Control, LLC	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-25.00
				6301 · Building Supplies & Maint.	-30.00
				6301 · Building Supplies & Maint.	-25.00
TOTAL					-80.00
Check	4670	10/18/2018	Emergency Reporting	1001 · Navigant GF Operating	
				6145 · Shared Communications	-445.67
TOTAL					-445.67

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Type	Num	Date	Name	Account	Paid Amount
Check	4671	10/18/2018	Messier Electrical Services, LLC	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	<u>-626.00</u>
TOTAL					-626.00
Check	4672	10/18/2018	Moore Medical LLC	1001 · Navigant GF Operating 6125 · First Aid Equip & Supplies 6125 · First Aid Equip & Supplies	<u>-305.63</u> <u>-170.77</u>
TOTAL					-476.40
Check	4673	10/18/2018	Kelley Nickson Morris	1001 · Navigant GF Operating 6703.01 · Legal 6703.02 · Legal - CBA	<u>-912.50</u> <u>-400.00</u>
TOTAL					-1,312.50
Check	4674	10/18/2018	National Grid Elec Sta1	1001 · Navigant GF Operating 6200 · Electricity	<u>-788.94</u>
TOTAL					-788.94
Check	4675	10/18/2018	National Grid Elec Sta2	1001 · Navigant GF Operating 6200 · Electricity	<u>-494.78</u>
TOTAL					-494.78
Check	4676	10/18/2018	National Grid Elec Sta4	1001 · Navigant GF Operating 6200 · Electricity	<u>-1,047.59</u>
TOTAL					-1,047.59
Check	4677	10/18/2018	National Grid Elec Sta5A	1001 · Navigant GF Operating 6200 · Electricity	<u>-14.79</u>
TOTAL					-14.79
Check	4678	10/18/2018	National Grid Elec Sta5	1001 · Navigant GF Operating 6200 · Electricity	<u>-579.89</u>
TOTAL					-579.89
Check	4679	10/18/2018	National Grid Gas Sta1	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-202.45</u>
TOTAL					-202.45
Check	4680	10/18/2018	National Grid Gas Sta2	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-37.46</u>
TOTAL					-37.46
Check	4681	10/18/2018	National Grid Gas Sta4	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-58.07</u>
TOTAL					-58.07
Check	4682	10/18/2018	National Grid Gas Sta5	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-67.51</u>
TOTAL					-67.51
Check	4683	10/18/2018	National Grid Gas Sta5A	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-100.00</u>
TOTAL					-100.00
Check	4688	10/18/2018	Roger's Ace Hardware Inc	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6112 · Equipment Supplies & Repairs	<u>-41.59</u> <u>-97.94</u>
TOTAL					-139.53

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Type	Num	Date	Name	Account	Paid Amount
Check	4689	10/18/2018	Tire Doctor LLC	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-1,315.00</u>
TOTAL					-1,315.00
Check	4690	10/18/2018	Vision Government Solutions, Inc.	1001 · Navigant GF Operating 6709 · Computerized Tax Bills 6709 · Computerized Tax Bills	<u>-8,292.00</u>
TOTAL					-8,592.00
Check	4691	10/18/2018	VFIS	1001 · Navigant GF Operating 6701 · Insurances	<u>-5,120.00</u>
TOTAL					-5,120.00
Check	4692	10/18/2018	Verizon Wireless	1001 · Navigant GF Operating 6202.02 · Air Cards 6202.02 · Air Cards	<u>-320.08</u>
TOTAL					-480.14
Check	4693	10/18/2018	Robert Shields	1001 · Navigant GF Operating 6905.02 · FP & EMS Training	<u>-1,562.50</u>
TOTAL					-1,562.50
Check	4695	10/18/2018	Robert Shields	1001 · Navigant GF Operating 6905.02 · FP & EMS Training	<u>-1,562.50</u>
TOTAL					-1,562.50
Check	4696	10/18/2018	Robert Shields	1001 · Navigant GF Operating 6905.02 · FP & EMS Training	<u>-1,562.50</u>
TOTAL					-1,562.50
Check	4697	10/18/2018	Robert Shields	1001 · Navigant GF Operating 6905.02 · FP & EMS Training	<u>-1,562.50</u>
TOTAL					-1,562.50
Check	4698	10/25/2018	Belmont Springs	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	<u>-69.58</u>
TOTAL					-220.58
Check	4699	10/25/2018	Cox Communications	1001 · Navigant GF Operating 6202.01 · Telephone	<u>-864.07</u>
TOTAL					-864.07
Check	4700	10/25/2018	CallBack Staffing Solutions	1001 · Navigant GF Operating 6145 · Shared Communications	<u>-2,660.76</u>
TOTAL					-2,660.76
Check	4701	10/25/2018	Kevin Clarke	1001 · Navigant GF Operating 6510.01 · Healthcare Insurance -Retir...	<u>-57.19</u>
TOTAL					-57.19
Check	4702	10/25/2018	Janitech	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	<u>-146.55</u>
TOTAL					-146.55

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Type	Num	Date	Name	Account	Paid Amount
Check	4703	10/25/2018	Narragansett Bay Comm Sta1	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	-116.36
TOTAL					-116.36
Check	4704	10/25/2018	Narragansett Bay Comm Sta2	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	-75.48
TOTAL					-75.48
Check	4705	10/25/2018	Narragansett Bay Comm Sta4	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	-44.76
TOTAL					-44.76
Check	4706	10/25/2018	Pawtucket Water Supply -Hydrants	1001 · Navigant GF Operating 6215.02 · Hydrant Fees - Pawtucket	-11,353.63
TOTAL					-11,353.63
Check	4707	10/25/2018	Pawtucket Water Supply Board	1001 · Navigant GF Operating 6211 · Water Usage Fees	-45.48
TOTAL					-45.48
Check	4708	10/25/2018	Ralco Equipment Co., Inc	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-1,035.67
TOTAL					-1,035.67
Check	4709	10/25/2018	S&D Road Service	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-5,352.03
TOTAL					-5,352.03
Check	4710	10/25/2018	Shell Fleet Plus	1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil	-1,008.65
TOTAL					-1,008.65
Check	4711	10/25/2018	RISE Engineering	1001 · Navigant GF Operating 7310 · Capital Improvements	-1,091.00
TOTAL					-1,091.00
Check	4712	10/25/2018	RISE Engineering	1001 · Navigant GF Operating 7310 · Capital Improvements	-3,139.00
TOTAL					-3,139.00
Check	4713	10/25/2018	Petty Cash	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6101 · Vehicle Repair & Maintenance 6125 · First Aid Equip & Supplies 6706 · Printing & Postage	-188.24 -32.71 -10.26 -14.03
TOTAL					-245.24

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Trial Balance
As of October 31, 2018

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	<u>Debit</u>	<u>Credit</u>
1001 · Navigant GF Operating	279,658.23	
1002 · FNB HRA Checking	6,060.20	
1003 · FNB HRA Savings	0.00	
1004 · FNB Fire Prevention	22,062.91	
1005 · Navigant Savings MM	1,652,229.36	
1007 · FNB Retiree HealthCare Fund	208,757.51	
1008 · FNB Truck Fund	40.03	
1009 · FNB FP Savings	62,964.18	
1010 · Navigant Fire Alarm Maint	1,299.48	
1011 · Navigant CD	107,028.81	
1012 · Webster Bank	100,111.55	
1013 · Navigant Fire Alarm Maint MM	120,236.41	
1020 · CMEFCU - Comm/Training Acct	0.00	
1025 · CFD Checking/Savings	0.00	
1026 · CHFD Checking/Savings	0.00	
1027 · NCFD Checking/Savings	0.00	
1028 · VFFD Checking/Savings	0.00	
1140 · Tax Receivable 2004 & prior	0.00	
1170 · Tax Receivable 2008 & prior	0.00	
1175 · Tax Receivable 2009	0.00	
1180 · Tax Receivable 2010	0.00	
1185 · Tax Receivable 2011	0.00	
1190 · Tax Receivable 2012	0.00	
1195 · Tax Receivable 2013	0.00	
1200 · Tax Receivable 2014	0.00	
1205 · Tax Receivable 2015 & Prior	0.00	
1210 · Tax Receivable Prior Years	70,037.87	
1215 · Tax Receivable 2017	0.00	
1216 · Tax Receivable 2018	2,151,185.82	
1300 · Collection/Returned CK Fees	135.00	
1305 · Tax Sale Fees	4,027.06	
1310 · Radio Box Fees	3,500.00	
1311 · FF Detail Receivable	877.60	
1312 · Fire Prevention Fees	75.00	
1313 · Misc Fire Prevention Receivable	171.00	
1315 · Misc. Accounts Receivable	456.48	
1316 · MLC Receivable	0.00	
1320 · Prepaid Expenses	0.00	
1320.01 · Prepaid Expenses-Insurances	0.00	
1320.02 · Prepaid Expenses-Hydrant Fees	0.00	
1320.03 · Prepaid Expenses-COLA	0.00	
1320.04 · Prepaid Expenses-Clothing Allow	0.00	
1320.05 · Prepaid Expenses-Tax Sale Fees	0.00	
1320.06 · Prepaid Expenses-Comp Tx Bills	0.00	
1320.07 · Prepaid Expenses-Audit/Acct Fee	0.00	
1320.08 · Prepaid Expenses-Comm Stipends	0.00	
1320.09 · Prepaid Expenses-Educ Incentive	0.00	
1320.10 · Prepaid Expenses-Equip Testing	0.00	
1320.11 · Pepaid Expenses-Radio Box Fund	0.00	
1320.12 · Prepaid Expense-Turnout Gear	0.00	
1321 · Deferred Expense	0.00	
1321.01 · Deferred Expense 2018-19	0.00	
1400 · Land	779,800.00	
1500 · Buildings & Improvements	1,541,935.09	
1505 · Vehicles & Equipment	2,776,066.18	
1506 · Radio Equipment	76,354.12	
1510 · Fire Prevention Equipment	551,383.84	
1515 · Office Equipment	10,081.93	
1520 · Furniture and Fixtures	17,022.90	
1600 · Accumulated Depreciation		4,189,239.00
1050 · Petty Cash-Tax Collector	750.00	
1055 · Petty Cash Fire Chief	500.00	
2000 · Accounts Payable	0.00	
2000.01 · Accounts Payable 2016	0.00	
2005 · Accrued Payroll at FYE	0.00	
2010 · Payroll Taxes SS/MED	0.00	
2011 · Payroll Tax FED W/H	34.54	

Cumberland Fire District
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	<u>Debit</u>	<u>Credit</u>
2012 · Payroll Tax ST W/H	0.00	
2013 · Payroll Tax SDI WH		230.74
2015 · Union Dues WH	0.00	
2020.1 · State Pension WH EE 414H (VF1)	0.00	
2020.2 · State Pension WH EE 414H (CF2)	0.00	
2020.3 · State Pension WH EE 414H (CH4)	0.00	
2020.4 · State Pension WH EE 414H (NC5)	0.00	
2025.1 · 457(b) W/H AMI	0.00	
2025.2 · 457(b) W/H Nationwide	0.00	
2026 · AFLAC		721.51
2027.2 · Garnishment WH (CF2)	0.00	
2027.3 · Garnishment WH (CH4)	0.00	
2027.4 · Garnishment WH (NC5)	0.00	
2028 · P & F Insurance Assoc.		91.27
2035 · CMEFCU - SAVINGS	0.00	
2250 · Deferred Tax Revenue 2015/2016	0.00	
2251 · Deferred Taxes 2016 & prior	0.00	
2252 · Deferred Tax Revenue 2017-2018		63,441.14
2253 · Deferred Tax Revenue 2018-2019		2,152,514.13
2280 · Misc Other Deferred Revenue		415.00
2281 · Deferred Tax Sale Fee Income		1,925.69
2285 · Deferred Radio Box Income		587.29
2286 · Deferred Radio Box Income 2019		2,200.00
2500.1 · Note Payable-Nat'l Grid LED S-1		15,382.50
2500.2 · Note Payable-Nat'l Grid LED S-4		23,409.50
2505 · Notes Payable - NCFD Truck Loan	0.00	
2510 · Notes Payable - L-1 Truck Loan		77,590.46
2512 · TAN Payable	0.00	
2520.1 · ACC. Retirement (ER)(VF1)	0.00	
2520.2 · ACC. Retirement (ER)(CF2)	0.00	
2520.3 · ACC. Retirement (ER)(CH4)	0.00	
2520.4 · ACC. Retirement (ER)(NC5)	0.00	
2600 · Accrued Expenses	0.00	
2700 · Accrued 2016 Tax Revenue	0.00	
2700.01 · Accrued Tax Revenue 2017	0.00	
2705 · Accrued 2016 Radio Box Income	0.00	
2705.01 · Accrued Radio Box Income 2017	0.00	
3200 · Unrestricted Net Assets	525,953.89	
3300 · Fund Balance transfer from Old		1,722,932.47
4000.03 · Tax Revenue 2018		5,546,208.33
4001 · Tax Revenue Prior Years		136,599.19
4010 · Interest Income- Past Due Taxes		27,773.25
4015 · Fire Prevention/Plan Review		17,120.00
4050 · Interest Income General Fund		4,096.54
4065 · Interest Income Fire Prevention		47.42
4070 · Interest Income-Retiremt Health		167.80
4075 · Interest Income FireAlarm Maint		236.41
4080 · Interest Income Navigant CD		445.36
4105 · Reimbursed Ins.-Former Employee		20,240.27
4110 · Miscellaneous Other Income		1,854.16
4110.1 · Revenue Rescue Income		5,896.80
4110.3 · Detail Reimbursement		9,663.60
4110.4 · IOD Ins. Reimbursement		35,683.84
4110.6 · MLC Fees		10,975.00
4111 · Income Radio Box 2018		36,400.00
4115 · Tax Sale Fee Income		3,898.00
6100 · Vehicle Gas & Oil	15,774.65	
6101 · Vehicle Repair & Maintenance	40,771.73	
6110 · Equipment Purchase & Upgrading	1,418.25	
6112 · Equipment Supplies & Repairs	924.52	
6113 · Equip Testing & Certification	2,900.00	
6125 · First Aid Equip & Supplies	1,246.68	
6130 · Air Cascade Maintenance	731.52	
6145 · Shared Communications	4,889.11	
6150 · Fire Alarm Testing	324.00	
6200 · Electricity	13,028.05	
6201 · Gas & Hot Water	1,671.25	

Cumberland Fire District
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	<u>Debit</u>	<u>Credit</u>
6202.01 · Telephone	3,837.12	
6202.02 · Air Cards	1,920.56	
6210 · Sewer Assessment & Usage	938.30	
6211 · Water Usage Fees	539.07	
6215.01 · Hydrant Fees - Cumberland	224,070.00	
6215.02 · Hydrant Fees - Pawtucket	46,171.44	
6301 · Building Supplies & Maint.	11,157.11	
6400.01 · Firefighters Salaries	852,015.60	
6400.02 · EMT Incentive	26,085.84	
6400.03 · OT Wages	334,921.75	
6400.08 · Holiday Stipend	55,534.29	
6400.09 · Longevity Pay	38,008.13	
6400.10 · Acting Officer Pay	598.60	
6400.11 · Detail Pay	7,098.00	
6400.13 · Injured on Duty Salaries	43,503.05	
6400.14 · Clothing Allowance	43,038.00	
6400.15 · Education Incentive	6,000.00	
6401 · Payroll Tax Expense	101,394.04	
6402 · Pension Expense	242,615.54	
6410.01 · Healthcare Insurance	291,998.28	
6410.02 · Healthcare Co-Pays		43,072.41
6410.03 · Healthcare Reimb. (HRA) -FF	15,994.27	
6410.04 · Healthcare -Dental	25,301.74	
6410.05 · Healthcare -Vision	5,000.00	
6420 · Life Insurance	7,500.00	
6430 · Education Tuition Cost	843.98	
6510.01 · Healthcare Insurance -Retirees	50,037.08	
6510.03 · Healthcare Reimb. (HRA)-Retiree	8,440.62	
6510.04 · Healthcare -Dental -Retirees	2,323.87	
6520 · COLA - Retirees	11,934.47	
6600 · Administrative Salaries	94,207.91	
6605 · District Commissioner Stipends	3,783.36	
6610.01 · Healthcare Insurance -Admin	31,307.67	
6610.02 · Healthcare Co-Pays -Admin		3,424.41
6610.03 · Healthcare Reimb. (HRA)-Admin	2,752.36	
6610.04 · Healthcare -Dental -Admin	2,989.10	
6615 · Payroll Tax Expense -Admin	6,913.48	
6701 · Insurances	284,095.00	
6703.01 · Legal	2,975.00	
6703.02 · Legal - CBA	4,331.25	
6705 · Office Supplies & Expenses	4,557.89	
6706 · Printing & Postage	1,392.24	
6708 · Computer Development Program	1,048.50	
6709 · Computerized Tax Bills	14,262.00	
6710 · External Accounting Fees	450.00	
6711 · Fire Chief Expenses	81.48	
6714 · Payroll Processing Fees	2,222.17	
6716 · Videographer	720.00	
6720 · Abatements	993.58	
6730 · Bank Service Fee	245.00	
6735 · IRS HRA Fee	142.38	
6800 · Affiliated Fire Associations	288.95	
6905.01 · Drills & Training	1,952.70	
6905.02 · FP & EMS Training	6,250.00	
6907 · Employee Support Health&Welfare	197.48	
7010 · Contingency	7,209.00	
7020 · Sick Time Payout	6,395.83	
7030 · Spec. Fund Radio Box Alarm	7,195.47	
7040 · Spec. Fund Fire Prevention Exp	7,108.35	
7050 · Tax - Legal & Collection Fees	577.90	
7080 · Interest Expense-L-1 Truck Loan	1,517.94	
7310 · Capital Improvements	43,022.00	
9999 · Ask My Accountant	0.00	
TOTAL	<u>14,154,483.49</u>	<u>14,154,483.49</u>