



Cumberland Fire Department

Financial Report

Period Ending: January 31, 2019

Presented: February 26, 2019

Diane Karolyshyn, Finance Director

**CUMBERLAND FIRE DISTRICT
3502 MENDON RD
CUMBERLAND RI 02864
TAX COLLECTOR'S REPORT
JANAURY 2019**

Month Ending January 2019	Beginning Balance 01/01/2019	New Receivables	Total Balance Due	Total Collected	Abatements and Adjustments	Refunds	Returned Checks	Payment Transfers	Total Payments, Adjustments and Transfers	Ending Balance 01/31/2019	% of Total Outstanding Collected
2017 & prior	\$ 51,472.54		\$ 51,472.54	\$ 3,088.97					\$ 3,088.97	\$ 48,383.57	6.00%
			\$ -						\$ -	\$ -	
2018	\$ 1,482,046.72	\$ 228.59	\$ 1,482,275.31	\$ 477,148.48		\$ (102.08)	\$ (163.84)		\$ 476,882.56	\$ 1,005,392.75	32.17%
			\$ -						\$ -	\$ -	
2019 (prepay)				\$ 1,200.00					\$ 1,200.00	\$ (1,200.00)	
									\$ -	\$ -	
Total	\$ 1,533,519.26	\$ 228.59	\$ 1,533,747.85	\$ 480,237.45	\$ -	\$ (102.08)	\$ (163.84)	\$ -	\$ 479,971.53	\$ 1,053,776.32	

TOTAL COLLECTED AS OF 01/31/2019	85%
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Cumberland Fire District
Balance Sheet
As of January 31, 2019

Jan 31, 19

ASSETS

Current Assets

Checking/Savings

1001 · Navigant GF Operating	222,979.53
1002 · FNB HRA Checking	3,331.49
1004 · FNB Fire Prevention	23,096.81
1005 · Navigant Savings MM	954,378.57
1007 · FNB Retiree HealthCare Fund	208,883.82
1008 · FNB Truck Fund	40.03
1009 · FNB FP Savings	63,002.28
1010 · Navigant Fire Alarm Maint	1,964.48
1011 · Navigant CD	107,363.14
1012 · Webster Bank	100,111.55
1013 · Navigant Fire Alarm Maint MM	90,677.25

Total Checking/Savings 1,775,828.95

Other Current Assets

1210 · Tax Receivable Prior Years	48,383.57
1216 · Tax Receivable 2018	1,006,554.75
1217 · Tax Receivable 2019	-1,200.00
1300 · Collection/Returned CK Fees	185.00
1305 · Tax Sale Fees	26,846.85
1310 · Radio Box Fees	2,375.00
1311 · FF Detail Receivable	2,318.05
1312 · Fire Prevention Fees	117.00
1313 · Misc Fire Prevention Receivable	171.00
1315 · Misc. Accounts Receivable	456.48

Total Other Current Assets 1,086,207.70

Total Current Assets 2,862,036.65

Fixed Assets

1400 · Land	779,800.00
1500 · Buildings & Improvements	1,541,935.09
1505 · Vehicles & Equipment	2,719,204.18
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	-4,132,377.00

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 **4,426,691.71**

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	1,474.59
2028 · P & F Insurance Assoc.	194.61
2252 · Deferred Tax Revenue 2017-2018	41,751.29
2253 · Deferred Tax Revenue 2018-2019	1,006,722.92
2280 · Misc Other Deferred Revenue	135.00
2281 · Deferred Tax Sale Fee Income	31,172.94
2285 · Deferred Radio Box Income	587.29
2286 · Deferred Radio Box Income 2019	1,075.00
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	72,927.90

Total Other Current Liabilities 1,195,029.74

Total Current Liabilities 1,195,029.74

Total Liabilities 1,195,029.74

Equity

3200 · Unrestricted Net Assets	-525,953.89
3300 · Fund Balance transfer from Old	1,722,932.47
Net Income	2,034,683.39

Total Equity 3,231,661.97

TOTAL LIABILITIES & EQUITY **4,426,691.71**

**Cumberland Fire District
Commissioner's Report
January 2019**

Type	Num	Date	Name	Account	Paid Amount
Check	EFT	01/07/2019	London Health CDH	1002 · FNB HRA Checking	
				6410.03 · Healthcare Reimb. (HRA) -FF	-2,987.56
				6510.03 · Healthcare Reimb. (HRA)-Retiree	-397.36
TOTAL					-3,384.92
Check	EFT	01/07/2019		1001 · Navigant GF Operating	
				6730 · Bank Service Fee	-15.00
TOTAL					-15.00
Check	EFT	01/09/2019		1001 · Navigant GF Operating	
				1216 · Tax Receivable 2018	-163.84
				4010 · Interest Income- Past Due Taxes	-19.71
TOTAL					-183.55
Check	EFT	01/14/2019	London Health CDH	1002 · FNB HRA Checking	
				6510.03 · Healthcare Reimb. (HRA)-Retiree	-68.60
TOTAL					-68.60
Check	EFT	01/19/2019	Navigant Credit Union	1001 · Navigant GF Operating	
				2510 · Notes Payable - L-1 Truck Loan	-1,557.68
				7080 · Interest Expense-L-1 Truck Loan	-352.77
TOTAL					-1,910.45
Check	EFT	01/21/2019	London Health CDH	1002 · FNB HRA Checking	
				6510.03 · Healthcare Reimb. (HRA)-Retiree	-1,064.25
				6610.03 · Healthcare Reimb. (HRA)-Admin	-114.37
TOTAL					-1,178.62
Check	EFT	01/29/2019	London Health CDH	1002 · FNB HRA Checking	
				6410.03 · Healthcare Reimb. (HRA) -FF	-301.43
TOTAL					-301.43
Check	POS	01/02/2019	BackBlaze	1001 · Navigant GF Operating	
				6708 · Computer Development Program	-7.75
TOTAL					-7.75
Check	POS	01/03/2019	Amazon.com	1001 · Navigant GF Operating	
				6110 · Equipment Purchase & Upgrading	-78.16
TOTAL					-78.16
Check	POS	01/09/2019	Amazon.com	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-38.49
TOTAL					-38.49
Check	POS	01/09/2019	Amazon.com	1001 · Navigant GF Operating	
				6125 · First Aid Equip & Supplies	-24.41
TOTAL					-24.41
Check	POS	01/11/2019	Sirius XM	1001 · Navigant GF Operating	
				6711 · Fire Chief Expenses	-20.37
TOTAL					-20.37
Check	POS	01/15/2019	Binder Lift LLC	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-549.00
TOTAL					-549.00
Check	POS	01/15/2019	Amazon.com	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-29.49
TOTAL					-29.49
Check	POS	01/16/2019	Amazon.com	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-50.81
TOTAL					-50.81
Check	POS	01/18/2019	IAAI	1001 · Navigant GF Operating	
				7040 · Spec. Fund Fire Prevention Exp	-90.00
TOTAL					-90.00
Check	POS	01/22/2019	Adobe Systems Inc.	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-64.16
TOTAL					-64.16

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Commissioner's Report
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Type	Num	Date	Name	Account	Paid Amount
Check	POS	01/23/2019	Amazon.com	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	<u>-39.99</u>
TOTAL					-39.99
Check	POS	01/23/2019	Amazon.com	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	<u>-19.83</u>
TOTAL					-19.83
Check	POS	01/24/2019	Fire Hose Direct	1001 · Navigant GF Operating 6110 · Equipment Purchase & Upgrading	<u>-102.87</u>
TOTAL					-102.87
Check	POS	01/28/2019	Amazon.com	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	<u>-26.52</u>
TOTAL					-26.52
Check	POS	01/30/2019	Amazon.com	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	<u>-36.47</u>
TOTAL					-36.47
Check	POS	01/31/2019	Postmaster	1001 · Navigant GF Operating 6706 · Printing & Postage	<u>-14.00</u>
TOTAL					-14.00
Check	POS	01/31/2019	Amazon.com	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	<u>-23.90</u>
TOTAL					-23.90
Check	1088	01/01/2019	TriTech Software Systems	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	<u>-3,160.63</u>
TOTAL					-3,160.63
Check	1089	01/10/2019	Depault Ace Hardware	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	<u>-25.99</u>
TOTAL					-25.99
Check	1090	01/10/2019	Navigant Credit Card	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp 7040 · Spec. Fund Fire Prevention Exp 7040 · Spec. Fund Fire Prevention Exp	<u>-105.00</u> <u>-90.00</u> <u>-50.00</u>
TOTAL					-245.00
Check	4861	01/01/2019	Blue Cross Blue Shield -MCA	1001 · Navigant GF Operating 6510.01 · Healthcare Insurance -Retirees	<u>-924.00</u>
TOTAL					-924.00
Check	4862	01/01/2019	Blue Cross & Blue Shield	1001 · Navigant GF Operating 6410.01 · Healthcare Insurance 6510.01 · Healthcare Insurance -Retirees 6610.01 · Healthcare Insurance -Admin	<u>-73,613.33</u> <u>-10,584.77</u> <u>-7,332.78</u>
TOTAL					-91,530.88
Check	4863	01/01/2019	Delta Dental	1001 · Navigant GF Operating 6410.04 · Healthcare -Dental 6510.04 · Healthcare -Dental -Retirees 6610.04 · Healthcare -Dental -Admin	<u>-6,258.01</u> <u>-469.72</u> <u>-769.75</u>
TOTAL					-7,497.48
Check	4864	01/03/2019	R.I. Department of State	1001 · Navigant GF Operating 6715 · Professional Fees	<u>-80.00</u>
TOTAL					-80.00
Check	4865	01/03/2019	David Cinq-Mars	1001 · Navigant GF Operating 6430 · Education Tuition Cost	<u>-663.00</u>
TOTAL					-663.00
Check	4866	01/03/2019	Belmont Springs	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	<u>-60.81</u> <u>-24.52</u> <u>-56.86</u> <u>-38.65</u>
TOTAL					-180.84

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January 2019**

Type	Num	Date	Name	Account	Paid Amount
Check	4867	01/03/2019	Michelle D. Baker, Esq.	1001 · Navigant GF Operating 6725 · Tax Sale Fee	-27,325.00
TOTAL					-27,325.00
Check	4868	01/03/2019	Janitech	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	-141.50 -189.39
TOTAL					-330.89
Check	4869	01/03/2019	Kafin Oil Co., Inc.	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	-383.00
TOTAL					-383.00
Check	4870	01/03/2019	Ralco Equipment Co., Inc	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-626.67
TOTAL					-626.67
Check	4871	01/03/2019	S&D Road Service	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-376.64
TOTAL					-376.64
Check	4872	01/03/2019	Staples Credit	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	-107.98
TOTAL					-107.98
Check	4873	01/03/2019	The Valley Breeze	1001 · Navigant GF Operating 6707 · Newspaper Advertisements	-210.00
TOTAL					-210.00
Check	4874	01/03/2019	R.I. Department of State	1001 · Navigant GF Operating 6715 · Professional Fees	-80.00
TOTAL					-80.00
Check	4875	01/10/2019	Jen M Borges	1001 · Navigant GF Operating 1216 · Tax Receivable 2018	-102.08
TOTAL					-102.08
Check	4876	01/10/2019	AFLAC	1001 · Navigant GF Operating 2026 · AFLAC	-1,324.02
TOTAL					-1,324.02
Check	4877	01/10/2019	Allied Auto Parts	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-49.08
TOTAL					-49.08
Check	4878	01/10/2019	C & S Specialty, Inc.	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-1,205.38
TOTAL					-1,205.38
Check	4879	01/10/2019	Depault Ace Hardware	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6112 · Equipment Supplies & Repairs 6112 · Equipment Supplies & Repairs 6112 · Equipment Supplies & Repairs	-23.57 -55.22 3.74 9.97
TOTAL					-65.08
Check	4880	01/10/2019	Hague, Sahady & Co., CPA's, P.C.	1001 · Navigant GF Operating 6710 · External Accounting Fees	-10,000.00
TOTAL					-10,000.00
Check	4881	01/10/2019	Janitech	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	-258.25
TOTAL					-258.25
Check	4882	01/10/2019	Kalipso Dive Shop, Inc.	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	-111.49
TOTAL					-111.49

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Type	Num	Date	Name	Account	Paid Amount
Check	4883	01/10/2019	Navigant Credit Card	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-343.16
				6112 · Equipment Supplies & Repairs	-13.99
TOTAL					-357.15
Check	4884	01/10/2019	Police & Firemen's Insurance Assoc.	1001 · Navigant GF Operating	
				2028 · P & F Insurance Assoc.	-741.02
TOTAL					-741.02
Check	4885	01/10/2019	Purchase Power	1001 · Navigant GF Operating	
				6706 · Printing & Postage	-200.00
TOTAL					-200.00
Check	4886	01/10/2019	TH Malloy & Sons, Inc	1001 · Navigant GF Operating	
				6100 · Vehicle Gas & Oil	-2,696.39
TOTAL					-2,696.39
Check	4887	01/10/2019	Tire Doctor LLC	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-1,294.00
TOTAL					-1,294.00
Check	4888	01/17/2019	Timothy M. Bliss, Attorney at Law	1001 · Navigant GF Operating	
				6703.02 · Legal - CBA	-787.50
TOTAL					-787.50
Check	4889	01/17/2019	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	4890	01/17/2019	Kafin Oil Co., Inc.	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-1,125.00
TOTAL					-1,125.00
Check	4891	01/17/2019	National Grid Elec Sta1	1001 · Navigant GF Operating	
				6200 · Electricity	-851.15
TOTAL					-851.15
Check	4892	01/17/2019	National Grid Elec Sta2	1001 · Navigant GF Operating	
				6200 · Electricity	-587.56
TOTAL					-587.56
Check	4893	01/17/2019	National Grid Elec Sta4	1001 · Navigant GF Operating	
				6200 · Electricity	-1,658.97
TOTAL					-1,658.97
Check	4894	01/17/2019	National Grid Elec Sta5A	1001 · Navigant GF Operating	
				6200 · Electricity	-23.99
TOTAL					-23.99
Check	4895	01/17/2019	National Grid Elec Sta5	1001 · Navigant GF Operating	
				6200 · Electricity	-680.18
TOTAL					-680.18
Check	4896	01/17/2019	National Grid Gas Sta1	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-1,046.30
TOTAL					-1,046.30
Check	4897	01/17/2019	National Grid Gas Sta2	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-601.34
TOTAL					-601.34
Check	4898	01/17/2019	National Grid Gas Sta4	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-574.11
TOTAL					-574.11
Check	4899	01/17/2019	National Grid Gas Sta5	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-632.10
TOTAL					-632.10

**Cumberland Fire District
Commissioner's Report
January 2019**

Type	Num	Date	Name	Account	Paid Amount
Check	4900	01/17/2019	National Grid Gas Sta5A	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-100.00</u>
TOTAL					-100.00
Check	4901	01/17/2019	NAPA Auto Parts	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-24.16</u>
TOTAL					-24.16
Check	4902	01/17/2019	Vincent F. Ragosta, Jr.	1001 · Navigant GF Operating 6703.02 · Legal - CBA	<u>-650.00</u>
TOTAL					-650.00
Check	4903	01/17/2019	Rossi Law Offices LTD	1001 · Navigant GF Operating 7050 · Tax - Legal & Collection Fees	<u>-124.99</u>
TOTAL					-124.99
Check	4904	01/17/2019	S&D Road Service	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-1,049.70</u>
TOTAL					-1,049.70
Check	4905	01/17/2019	The Valley Breeze	1001 · Navigant GF Operating 6707 · Newspaper Advertisements	<u>-210.00</u>
TOTAL					-210.00
Check	4906	01/17/2019	Vose True Value Hardware	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	<u>-38.67</u>
TOTAL					-38.67
Check	4907	01/17/2019	Verizon Wireless	1001 · Navigant GF Operating 6202.02 · Air Cards 6202.02 · Air Cards	<u>-160.04</u> <u>-320.08</u>
TOTAL					-480.12
Check	4908	01/24/2019	Apex Technology Group	1001 · Navigant GF Operating 6708 · Computer Development Program 6708 · Computer Development Program	<u>-110.00</u> <u>-550.00</u>
TOTAL					-660.00
Check	4909	01/24/2019	B & M Printing	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	<u>-37.00</u>
TOTAL					-37.00
Check	4910	01/24/2019	Cox Communications	1001 · Navigant GF Operating 6202.01 · Telephone	<u>-855.29</u>
TOTAL					-855.29
Check	4911	01/24/2019	Coastline EAP	1001 · Navigant GF Operating 6907 · Employee Support Health&Welfare	<u>-1,800.00</u>
TOTAL					-1,800.00
Check	4912	01/24/2019	Cumberland Quarry Corp.	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	<u>-908.91</u>
TOTAL					-908.91
Check	4913	01/24/2019	Emergency Reporting	1001 · Navigant GF Operating 6145 · Shared Communications	<u>-445.67</u>
TOTAL					-445.67
Check	4914	01/24/2019	Kelley Nickson Morris	1001 · Navigant GF Operating 6703.01 · Legal 6703.02 · Legal - CBA	<u>-950.00</u> <u>-750.00</u>
TOTAL					-1,700.00
Check	4915	01/24/2019	Narragansett Bay Comm Sta1	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	<u>-113.16</u>
TOTAL					-113.16
Check	4916	01/24/2019	Narragansett Bay Comm Sta2	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	<u>-44.91</u>
TOTAL					-44.91

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Type	Num	Date	Name	Account	Paid Amount
Check	4917	01/24/2019	Narragansett Bay Comm Sta4	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	<u>-45.78</u>
TOTAL					-45.78
Check	4918	01/24/2019	Pawtucket Water Supply Board	1001 · Navigant GF Operating 6211 · Water Usage Fees	<u>-54.90</u>
TOTAL					-54.90
Check	4919	01/24/2019	Pawtucket Water Supply -Hydrants	1001 · Navigant GF Operating 6215.02 · Hydrant Fees - Pawtucket	<u>-11,732.09</u>
TOTAL					-11,732.09
Check	4920	01/24/2019	Shell Fleet Plus	1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil	<u>-911.04</u>
TOTAL					-911.04
Check	4921	01/24/2019	VFIS	1001 · Navigant GF Operating 6701 · Insurances	<u>-5,120.00</u>
TOTAL					-5,120.00
Check	4922	01/30/2019	Crystal Rock	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	<u>-107.45</u> <u>-84.06</u> <u>-65.34</u> <u>-48.71</u>
TOTAL					-305.56
Check	4923	01/30/2019	Kevin Clarke	1001 · Navigant GF Operating 6510.01 · Healthcare Insurance -Retirees	<u>-57.19</u>
TOTAL					-57.19
Check	4924	01/30/2019	Town of Cumberland -Hwy Dept	1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil 6100 · Vehicle Gas & Oil 6100 · Vehicle Gas & Oil	<u>-92.75</u> <u>-101.16</u> <u>-123.19</u>
TOTAL					-317.10
Check	4925	01/30/2019	Moore Medical LLC	1001 · Navigant GF Operating 6125 · First Aid Equip & Supplies	<u>-376.68</u>
TOTAL					-376.68
Check	4926	01/30/2019	Ralco Equipment Co., Inc	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance	<u>-1,351.30</u> <u>-1,876.41</u> <u>-1,695.52</u>
TOTAL					-4,923.23
Check	4927	01/30/2019	S&D Road Service	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-379.70</u>
TOTAL					-379.70
Check	4928	01/30/2019	Shipman's Fire Equipment	1001 · Navigant GF Operating 6110 · Equipment Purchase & Upgrading 6112 · Equipment Supplies & Repairs	<u>-578.00</u> <u>-50.45</u>
TOTAL					-628.45
Check	4929	01/30/2019	Verizon	1001 · Navigant GF Operating 6202.01 · Telephone	<u>-149.99</u>
TOTAL					-149.99
Check	4930	01/30/2019	W.B. Mason Co., Inc	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	<u>-23.46</u>
TOTAL					-23.46

Cumberland Fire District
Income & Expense Budget vs. Actual
 July 2018 through January 2019

	TOTAL				
	Jan 19	Jul '18 - Jan 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
4000.03 · Tax Revenue 2018	477,148.48	6,692,392.27	7,722,487.00	(1,030,094.73)	86.66%
4001 · Tax Revenue Prior Years	3,088.97	158,289.04	150,000.00	8,289.04	105.53%
4007 · NSF Fee Reimbursement Income	0.00	345.00	200.00	145.00	172.5%
4010 · Interest Income- Past Due Taxes	6,765.57	54,578.50	50,000.00	4,578.50	109.16%
4015 · Fire Prevention/Plan Review	4,662.00	25,033.00	50,000.00	(24,967.00)	50.07%
4050 · Interest Income General Fund	601.87	6,245.75	8,000.00	(1,754.25)	78.07%
4060 · Interest Income Truck Fund	0.00	0.00	50.00	(50.00)	0.0%
4065 · Interest Income Fire Prevention	12.84	85.52	50.00	35.52	171.04%
4070 · Interest Income-Retiremt Health	42.57	294.11	400.00	(105.89)	73.53%
4075 · Interest Income FireAlarm Maint	142.26	677.25	0.00	677.25	100.0%
4080 · Interest Income Navigant CD	112.77	779.69	1,000.00	(220.31)	77.97%
4103 · Grant Income	0.00	0.00	0.00	0.00	0.0%
4105 · Reimbursed Ins.-Former Employee	4,457.21	35,219.52	38,594.00	(3,374.48)	91.26%
4110 · Miscellaneous Other Income	25.00	2,933.55	5,000.00	(2,066.45)	58.67%
4110.1 · Revenue Rescue Income	2,592.00	9,631.80	12,000.00	(2,368.20)	80.27%
4110.2 · Insurance Reimbursement	0.00	5,121.68	0.00	5,121.68	100.0%
4110.3 · Detail Reimbursement	1,658.25	18,657.20	43,000.00	(24,342.80)	43.39%
4110.4 · IOD Ins. Reimbursement	7,313.40	58,429.54	150,000.00	(91,570.46)	38.95%
4110.6 · MLC Fees	2,475.00	17,425.00	25,000.00	(7,575.00)	69.7%
4110.7 · RB Battery Reimbursement	0.00	0.00	0.00	0.00	0.0%
4111 · Income Radio Box 2018	200.00	37,525.00	38,200.00	(675.00)	98.23%
4114 · Income Radio Box Prior Years	0.00	0.00	500.00	(500.00)	0.0%
4115 · Tax Sale Fee Income	0.00	10,885.75	30,000.00	(19,114.25)	36.29%
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	511,298.19	7,134,549.17	8,424,509.00	(1,289,959.83)	84.69%
Gross Profit	511,298.19	7,134,549.17	8,424,509.00	(1,289,959.83)	84.69%
Expense					
6100 · Vehicle Gas & Oil	3,924.53	27,510.31	40,000.00	(12,489.69)	68.78%
6101 · Vehicle Repair & Maintenance	9,928.56	71,054.36	85,000.00	(13,945.64)	83.59%
6110 · Equipment Purchase & Upgrading	264.28	3,387.53	20,000.00	(16,612.47)	16.94%
6110.01 · Turnout Gear	0.00	0.00	20,000.00	(20,000.00)	0.0%
6112 · Equipment Supplies & Repairs	931.58	4,041.70	7,000.00	(2,958.30)	57.74%
6113 · Equip Testing & Certification	0.00	2,900.00	7,000.00	(4,100.00)	41.43%
6120 · Radio Equip Upgrades & Maint	0.00	609.90	3,000.00	(2,390.10)	20.33%
6125 · First Aid Equip & Supplies	401.09	2,151.52	8,000.00	(5,848.48)	26.89%
6130 · Air Cascade Maintenance	0.00	1,004.04	2,500.00	(1,495.96)	40.16%
6140 · Communications Upgrades	0.00	0.00	0.00	0.00	0.0%
6145 · Shared Communications	445.67	6,226.12	7,000.00	(773.88)	88.95%
6150 · Fire Alarm Testing	0.00	592.00	1,500.00	(908.00)	39.47%
6200 · Electricity	3,801.85	22,915.29	36,000.00	(13,084.71)	63.65%
6201 · Gas & Hot Water	2,953.85	7,863.93	15,000.00	(7,136.07)	52.43%
6202.01 · Telephone	1,005.28	7,141.28	12,000.00	(4,858.72)	59.51%
6202.02 · Air Cards	480.12	3,360.94	5,500.00	(2,139.06)	61.11%
6210 · Sewer Assessment & Usage	203.85	1,878.71	4,000.00	(2,121.29)	46.97%
6211 · Water Usage Fees	54.90	1,117.83	4,000.00	(2,882.17)	27.95%
6215.01 · Hydrant Fees - Cumberland	0.00	224,070.00	225,070.00	(1,000.00)	99.56%
6215.02 · Hydrant Fees - Pawtucket	11,732.09	80,989.25	138,000.00	(57,010.75)	58.69%
6301 · Building Supplies & Maint.	3,977.85	20,473.74	25,000.00	(4,526.26)	81.9%
6305 · Furnishings	0.00	0.00	0.00	0.00	0.0%
6400.01 · Firefighters Salaries	261,111.73	1,590,454.08	2,920,500.00	(1,330,045.92)	54.46%
6400.02 · EMT Incentive	8,086.32	48,935.22	86,600.00	(37,664.78)	56.51%
6400.03 · OT Wages	95,542.34	581,854.42	1,055,014.00	(473,159.58)	55.15%
6400.08 · Holiday Stipend	40,494.42	123,576.45	168,490.00	(44,913.55)	73.34%
6400.09 · Longevity Pay	32,273.54	105,322.59	161,176.00	(55,853.41)	65.35%
6400.10 · Acting Officer Pay	92.25	1,614.49	2,000.00	(385.51)	80.73%
6400.11 · Detail Pay	1,012.50	13,186.50	15,000.00	(1,813.50)	87.91%
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	74,273.50	0.00	74,273.50	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%

Cumberland Fire District
Income & Expense Budget vs. Actual
 July 2018 through January 2019

	TOTAL				
	Jan 19	Jul '18 - Jan 19	Budget	\$ Over Budget	% of Budget
6401 · Payroll Tax Expense	33,041.33	186,940.85	342,229.00	(155,288.15)	54.62%
6402 · Pension Expense	86,077.88	466,209.54	802,638.00	(336,428.46)	58.09%
6410.01 · Healthcare Insurance	73,613.33	512,179.42	893,479.00	(381,299.58)	57.32%
6410.02 · Healthcare Co-Pays	(13,114.50)	(80,233.74)	(142,195.00)	61,961.26	56.43%
6410.03 · Healthcare Reimb. (HRA) -FF	3,288.99	26,150.02	40,000.00	(13,849.98)	65.38%
6410.04 · Healthcare -Dental	6,258.01	44,075.77	77,315.00	(33,239.23)	57.01%
6410.05 · Healthcare -Vision	0.00	5,100.00	5,100.00	0.00	100.0%
6420 · Life Insurance	0.00	10,000.00	10,350.00	(350.00)	96.62%
6430 · Education Tuition Cost	663.00	3,594.67	2,000.00	1,594.67	179.73%
6510.01 · Healthcare Insurance -Retirees	11,565.96	84,729.96	141,299.00	(56,569.04)	59.97%
6510.03 · Healthcare Reimb. (HRA)-Retiree	1,530.21	11,822.20	10,000.00	1,822.20	118.22%
6510.04 · Healthcare -Dental -Retirees	469.72	4,022.95	6,988.00	(2,965.05)	57.57%
6520 · COLA - Retirees	0.00	11,934.47	11,935.00	(0.53)	100.0%
6600 · Administrative Salaries	29,210.68	174,449.69	310,284.00	(135,834.31)	56.22%
6605 · District Commissioner Stipends	0.00	9,458.36	22,700.00	(13,241.64)	41.67%
6610.01 · Healthcare Insurance -Admin	7,332.78	53,306.01	67,004.00	(13,697.99)	79.56%
6610.02 · Healthcare Co-Pays -Admin	(1,053.55)	(6,312.13)	(8,300.00)	1,987.87	76.05%
6610.03 · Healthcare Reimb. (HRA)-Admin	114.37	2,972.49	8,700.00	(5,727.51)	34.17%
6610.04 · Healthcare -Dental -Admin	769.75	5,208.45	7,112.00	(1,903.55)	73.24%
6615 · Payroll Tax Expense -Admin	2,105.65	12,698.64	22,970.00	(10,271.36)	55.28%
6701 · Insurances	5,120.00	300,088.00	352,800.00	(52,712.00)	85.06%
6703.01 · Legal	950.00	8,531.25	20,000.00	(11,468.75)	42.66%
6703.02 · Legal - CBA	2,187.50	9,275.00	30,000.00	(20,725.00)	30.92%
6705 · Office Supplies & Expenses	332.96	6,733.51	9,500.00	(2,766.49)	70.88%
6706 · Printing & Postage	214.00	2,406.24	5,000.00	(2,593.76)	48.13%
6707 · Newspaper Advertisements	420.00	578.00	1,500.00	(922.00)	38.53%
6708 · Computer Development Program	667.75	2,333.10	2,500.00	(166.90)	93.32%
6709 · Computerized Tax Bills	0.00	14,262.00	15,000.00	(738.00)	95.08%
6710 · External Accounting Fees	10,000.00	11,350.00	20,000.00	(8,650.00)	56.75%
6711 · Fire Chief Expenses	20.37	142.59	750.00	(607.41)	19.01%
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	834.42	4,487.63	7,000.00	(2,512.37)	64.11%
6715 · Professional Fees	160.00	858.45	2,000.00	(1,141.55)	42.92%
6716 · Videographer	0.00	1,620.00	3,000.00	(1,380.00)	54.0%
6720 · Abatements	0.00	993.58	500.00	493.58	198.72%
6725 · Tax Sale Fee	27,325.00	27,325.00	30,000.00	(2,675.00)	91.08%
6730 · Bank Service Fee	15.00	275.00	200.00	75.00	137.5%
6735 · IRS HRA Fee	0.00	142.38	0.00	142.38	100.0%
6800 · Affiliated Fire Associations	0.00	798.95	750.00	48.95	106.53%
6905.01 · Drills & Training	0.00	1,966.47	2,500.00	(533.53)	78.66%
6905.02 · FP & EMS Training	0.00	6,500.00	2,500.00	4,000.00	260.0%
6906 · Medical Examinations	0.00	0.00	3,000.00	(3,000.00)	0.0%
6907 · Employee Support Health&Welfare	1,800.00	1,997.48	3,800.00	(1,802.52)	52.57%
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	2,182.46	8,578.29	8,000.00	578.29	107.23%
7030 · Spec. Fund Radio Box Alarm	0.00	7,655.47	5,000.00	2,655.47	153.11%
7040 · Spec. Fund Fire Prevention Exp	3,521.62	11,470.45	18,000.00	(6,529.55)	63.73%
7050 · Tax - Legal & Collection Fees	124.99	827.89	1,000.00	(172.11)	82.79%
7080 · Interest Expense-L-1 Truck Loan	352.77	2,586.73	5,000.00	(2,413.27)	51.74%
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	0.00	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	787,431.55	5,099,865.78	8,424,509.00	(3,324,643.22)	60.54%
Net Ordinary Income	(276,133.36)	2,034,683.39	0.00	2,034,683.39	100.0%
Net Income	(276,133.36)	2,034,683.39	0.00	2,034,683.39	100.0%

Cumberland Fire District
Trial Balance
As of January 31, 2019

	Jan 31, 19	
	<u>Debit</u>	<u>Credit</u>
1001 · Navigant GF Operating	222,979.53	
1002 · FNB HRA Checking	3,331.49	
1003 · FNB HRA Savings	0.00	
1004 · FNB Fire Prevention	23,096.81	
1005 · Navigant Savings MM	954,378.57	
1007 · FNB Retiree HealthCare Fund	208,883.82	
1008 · FNB Truck Fund	40.03	
1009 · FNB FP Savings	63,002.28	
1010 · Navigant Fire Alarm Maint	1,964.48	
1011 · Navigant CD	107,363.14	
1012 · Webster Bank	100,111.55	
1013 · Navigant Fire Alarm Maint MM	90,677.25	
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	48,383.57	
1215 · Tax Receivable 2017	0.00	
1216 · Tax Receivable 2018	1,006,554.75	
1217 · Tax Receivable 2019		1,200.00
1300 · Collection/Returned CK Fees	185.00	
1305 · Tax Sale Fees	26,846.85	
1310 · Radio Box Fees	2,375.00	
1311 · FF Detail Receivable	2,318.05	
1312 · Fire Prevention Fees	117.00	
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	2,719,204.18	
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		4,132,377.00
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	
2012 · Payroll Tax ST W/H	0.00	

Cumberland Fire District
Trial Balance
As of January 31, 2019

	Jan 31, 19	
	Debit	Credit
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		1,474.59
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.		194.61
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		41,751.29
2253 · Deferred Tax Revenue 2018-2019		1,006,722.92
2280 · Misc Other Deferred Revenue		135.00
2281 · Deferred Tax Sale Fee Income		31,172.94
2285 · Deferred Radio Box Income		587.29
2286 · Deferred Radio Box Income 2019		1,075.00
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		72,927.90
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		6,692,392.27
4001 · Tax Revenue Prior Years		158,289.04
4007 · NSF Fee Reimbursement Income		345.00
4010 · Interest Income- Past Due Taxes		54,578.50
4015 · Fire Prevention/Plan Review		25,033.00
4050 · Interest Income General Fund		6,245.75
4065 · Interest Income Fire Prevention		85.52
4070 · Interest Income-Retiremt Health		294.11
4075 · Interest Income FireAlarm Maint		677.25
4080 · Interest Income Navigant CD		779.69
4105 · Reimbursed Ins.-Former Employee		35,219.52
4110 · Miscellaneous Other Income		2,933.55
4110.1 · Revenue Rescue Income		9,631.80
4110.2 · Insurance Reimbursement		5,121.68
4110.3 · Detail Reimbursement		18,657.20
4110.4 · IOD Ins. Reimbursement		58,429.54
4110.6 · MLC Fees		17,425.00
4111 · Income Radio Box 2018		37,525.00
4115 · Tax Sale Fee Income		10,885.75
6100 · Vehicle Gas & Oil	27,510.31	
6101 · Vehicle Repair & Maintenance	71,054.36	
6110 · Equipment Purchase & Upgrading	3,387.53	
6112 · Equipment Supplies & Repairs	4,041.70	
6113 · Equip Testing & Certification	2,900.00	
6120 · Radio Equip Upgrades & Maint	609.90	
6125 · First Aid Equip & Supplies	2,151.52	
6130 · Air Cascade Maintenance	1,004.04	
6145 · Shared Communications	6,226.12	
6150 · Fire Alarm Testing	592.00	
6200 · Electricity	22,915.29	
6201 · Gas & Hot Water	7,863.93	

Cumberland Fire District
Trial Balance
As of January 31, 2019

	Jan 31, 19	
	<u>Debit</u>	<u>Credit</u>
6202.01 · Telephone	7,141.28	
6202.02 · Air Cards	3,360.94	
6210 · Sewer Assessment & Usage	1,878.71	
6211 · Water Usage Fees	1,117.83	
6215.01 · Hydrant Fees - Cumberland	224,070.00	
6215.02 · Hydrant Fees - Pawtucket	80,989.25	
6301 · Building Supplies & Maint.	20,473.74	
6400.01 · Firefighters Salaries	1,590,454.08	
6400.02 · EMT Incentive	48,935.22	
6400.03 · OT Wages	581,854.42	
6400.08 · Holiday Stipend	123,576.45	
6400.09 · Longevity Pay	105,322.59	
6400.10 · Acting Officer Pay	1,614.49	
6400.11 · Detail Pay	13,186.50	
6400.13 · Injured on Duty Salaries	74,273.50	
6400.14 · Clothing Allowance	43,038.00	
6400.15 · Education Incentive	6,000.00	
6401 · Payroll Tax Expense	186,940.85	
6402 · Pension Expense	466,209.54	
6410.01 · Healthcare Insurance	512,179.42	
6410.02 · Healthcare Co-Pays		80,233.74
6410.03 · Healthcare Reimb. (HRA) -FF	26,150.02	
6410.04 · Healthcare -Dental	44,075.77	
6410.05 · Healthcare -Vision	5,100.00	
6420 · Life Insurance	10,000.00	
6430 · Education Tuition Cost	3,594.67	
6510.01 · Healthcare Insurance -Retirees	84,729.96	
6510.03 · Healthcare Reimb. (HRA)-Retiree	11,822.20	
6510.04 · Healthcare -Dental -Retirees	4,022.95	
6520 · COLA - Retirees	11,934.47	
6600 · Administrative Salaries	174,449.69	
6605 · District Commissioner Stipends	9,458.36	
6610.01 · Healthcare Insurance -Admin	53,306.01	
6610.02 · Healthcare Co-Pays -Admin		6,312.13
6610.03 · Healthcare Reimb. (HRA)-Admin	2,972.49	
6610.04 · Healthcare -Dental -Admin	5,208.45	
6615 · Payroll Tax Expense -Admin	12,698.64	
6701 · Insurances	300,088.00	
6703.01 · Legal	8,531.25	
6703.02 · Legal - CBA	9,275.00	
6705 · Office Supplies & Expenses	6,733.51	
6706 · Printing & Postage	2,406.24	
6707 · Newspaper Advertisements	578.00	
6708 · Computer Development Program	2,333.10	
6709 · Computerized Tax Bills	14,262.00	
6710 · External Accounting Fees	11,350.00	
6711 · Fire Chief Expenses	142.59	
6714 · Payroll Processing Fees	4,487.63	
6715 · Professional Fees	858.45	
6716 · Videographer	1,620.00	
6720 · Abatements	993.58	
6725 · Tax Sale Fee	27,325.00	
6730 · Bank Service Fee	275.00	
6735 · IRS HRA Fee	142.38	
6800 · Affiliated Fire Associations	798.95	
6905.01 · Drills & Training	1,966.47	
6905.02 · FP & EMS Training	6,500.00	
6907 · Employee Support Health&Welfare	1,997.48	
7010 · Contingency	7,209.00	
7020 · Sick Time Payout	8,578.29	
7030 · Spec. Fund Radio Box Alarm	7,655.47	
7040 · Spec. Fund Fire Prevention Exp	11,470.45	
7050 · Tax - Legal & Collection Fees	827.89	
7080 · Interest Expense-L-1 Truck Loan	2,586.73	
7310 · Capital Improvements	43,022.00	
9999 · Ask My Accountant	0.00	
TOTAL	<u>14,272,668.79</u>	<u>14,272,668.79</u>