



# *Cumberland Fire Department*

## Financial Report

Period Ending: February 28, 2019

Presented: March 26, 2019

Diane Karolyshyn, Finance Director

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

Month Ending January 2019	Beginning Balance 02/01/2019	New Receivables	Total Balance Due	Total Collected	Abatements and Adjustments	Refunds	Returned Checks	Payment Transfers	Total Payments, Adjustments and Transfers	Ending Balance 02/28/2019	% of Total Outstanding Collected
2017 & prior	\$ 48,383.57		\$ 48,383.57	\$ 1,020.51					\$ 1,020.51	\$ 47,363.06	2.11%
			\$ -						\$ -	\$ -	
2018	\$ 1,005,392.75		\$ 1,006,554.75	\$ 164,996.34				\$ 6.28	\$ 165,002.62	\$ 841,552.13	16.39%
			\$ -						\$ -	\$ -	
2019 (prepay)	\$ (1,200.00)		\$ (1,200.00)	\$ 1,895.80				\$ 0.86	\$ 1,896.66	\$ (3,096.66)	
									\$ -	\$ -	
<b>Total</b>	\$ 1,053,776.32	\$ -	\$ 1,053,776.32	\$ 167,912.65	\$ -	\$ -	\$ -	\$ 7.14	\$ 167,919.79	\$ 885,856.53	15.94%

TOTAL COLLECTED AS OF 02/28/2019	89%
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**Cumberland Fire District**  
**Balance Sheet**  
As of February 28, 2019

Feb 28, 19

**ASSETS**

**Current Assets**

**Checking/Savings**

1001 · Navigant GF Operating	227,506.63
1002 · FNB HRA Checking	8,909.59
1004 · FNB Fire Prevention	23,946.12
1005 · Navigant Savings MM	555,223.38
1007 · FNB Retiree HealthCare Fund	208,922.28
1008 · FNB Truck Fund	40.03
1009 · FNB FP Savings	63,013.88
1010 · Navigant Fire Alarm Maint	1,964.48
1011 · Navigant CD	107,532.62
1012 · Webster Bank	100,111.55
1013 · Navigant Fire Alarm Maint MM	90,807.33

**Total Checking/Savings** 1,387,977.89

**Other Current Assets**

1210 · Tax Receivable Prior Years	47,363.06
1216 · Tax Receivable 2018	841,552.13
1300 · Collection/Returned CK Fees	115.00
1305 · Tax Sale Fees	45,552.85
1310 · Radio Box Fees	2,375.00
1311 · FF Detail Receivable	1,465.00
1312 · Fire Prevention Fees	150.00
1313 · Misc Fire Prevention Receivable	171.00
1315 · Misc. Accounts Receivable	331.48
1316 · MLC Receivable	125.00

**Total Other Current Assets** 939,200.52

**Total Current Assets** 2,327,178.41

**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	<u>-4,132,377.00</u>

**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** 3,891,833.47

**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	1,357.76
2028 · P & F Insurance Assoc.	186.69
2252 · Deferred Tax Revenue 2017-2018	41,751.29
2253 · Deferred Tax Revenue 2018-2019	841,562.44
2254 · Deferred Tax Revenue 2019-2020	3,096.66
2280 · Misc Other Deferred Revenue	65.00
2281 · Deferred Tax Sale Fee Income	50,071.80
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	<u>71,362.85</u>

**Total Other Current Liabilities** 1,050,104.98

**Total Current Liabilities** 1,050,104.98

**Total Liabilities** 1,050,104.98

**Equity**

3200 · Unrestricted Net Assets	-525,953.89
3300 · Fund Balance transfer from Old	1,722,932.47
Net Income	1,644,749.91

**Total Equity** 2,841,728.49

**TOTAL LIABILITIES & EQUITY** 3,891,833.47

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

	TOTAL				
	Feb 19	Jul '18 - Feb 19	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4000.03 · Tax Revenue 2018	164,996.34	6,857,388.61	7,722,487.00	(865,098.39)	88.8%
4001 · Tax Revenue Prior Years	0.00	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	11,511.97	66,090.47	50,000.00	16,090.47	132.18%
4015 · Fire Prevention/Plan Review	1,388.00	26,421.00	50,000.00	(23,579.00)	52.84%
4050 · Interest Income General Fund	844.81	7,090.56	8,000.00	(909.44)	88.63%
4060 · Interest Income Truck Fund	0.00	0.00	50.00	(50.00)	0.0%
4065 · Interest Income Fire Prevention	11.60	97.12	50.00	47.12	194.24%
4070 · Interest Income-Retiremt Health	38.46	332.57	400.00	(67.43)	83.14%
4075 · Interest Income FireAlarm Maint	130.08	807.33	0.00	807.33	100.0%
4080 · Interest Income Navigant CD	169.48	949.17	1,000.00	(50.83)	94.92%
4103 · Grant Income	0.00	0.00	0.00	0.00	0.0%
4105 · Reimbursed Ins.-Former Employee	4,457.21	39,676.73	38,594.00	1,082.73	102.81%
4110 · Miscellaneous Other Income	1,669.40	4,602.95	5,000.00	(397.05)	92.06%
4110.1 · Revenue Rescue Income	3,438.00	13,069.80	12,000.00	1,069.80	108.92%
4110.2 · Insurance Reimbursement	14.00	5,135.68	0.00	5,135.68	100.0%
4110.3 · Detail Reimbursement	247.50	18,904.70	43,000.00	(24,095.30)	43.96%
4110.4 · IOD Ins. Reimbursement	9,075.60	67,505.14	150,000.00	(82,494.86)	45.0%
4110.6 · MLC Fees	1,600.00	19,025.00	25,000.00	(5,975.00)	76.1%
4110.7 · RB Battery Reimbursement	0.00	0.00	0.00	0.00	0.0%
4111 · Income Radio Box 2018	0.00	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	5,011.14	15,896.89	30,000.00	(14,103.11)	52.99%
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%
<b>Total Income</b>	<b>204,603.59</b>	<b>7,339,152.76</b>	<b>8,424,509.00</b>	<b>(1,085,356.24)</b>	<b>87.12%</b>
<b>Gross Profit</b>	<b>204,603.59</b>	<b>7,339,152.76</b>	<b>8,424,509.00</b>	<b>(1,085,356.24)</b>	<b>87.12%</b>
<b>Expense</b>					
6100 · Vehicle Gas & Oil	4,114.64	31,624.95	40,000.00	(8,375.05)	79.06%
6101 · Vehicle Repair & Maintenance	2,489.61	73,543.97	85,000.00	(11,456.03)	86.52%
6110 · Equipment Purchase & Upgrading	610.36	3,997.89	20,000.00	(16,002.11)	19.99%
6110.01 · Turnout Gear	34.42	34.42	20,000.00	(19,965.58)	0.17%
6112 · Equipment Supplies & Repairs	1,213.61	5,255.31	7,000.00	(1,744.69)	75.08%
6113 · Equip Testing & Certification	3,716.20	6,616.20	7,000.00	(383.80)	94.52%
6120 · Radio Equip Upgrades & Maint	0.00	609.90	3,000.00	(2,390.10)	20.33%
6125 · First Aid Equip & Supplies	227.29	2,378.81	8,000.00	(5,621.19)	29.74%
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	6,671.79	7,000.00	(328.21)	95.31%
6150 · Fire Alarm Testing	81.00	673.00	1,500.00	(827.00)	44.87%
6200 · Electricity	3,849.16	26,764.45	36,000.00	(9,235.55)	74.35%
6201 · Gas & Hot Water	3,793.83	11,657.76	15,000.00	(3,342.24)	77.72%
6202.01 · Telephone	1,004.65	8,145.93	12,000.00	(3,854.07)	67.88%
6202.02 · Air Cards	480.12	3,841.06	5,500.00	(1,658.94)	69.84%
6210 · Sewer Assessment & Usage	0.00	1,878.71	4,000.00	(2,121.29)	46.97%
6211 · Water Usage Fees	50.42	1,168.25	4,000.00	(2,831.75)	29.21%
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	92,721.34	138,000.00	(45,278.66)	67.19%
6301 · Building Supplies & Maint.	1,619.16	22,092.90	25,000.00	(2,907.10)	88.37%
6305 · Furnishings	0.00	0.00	0.00	0.00	0.0%
6400.01 · Firefighters Salaries	203,658.78	1,794,112.86	2,920,500.00	(1,126,387.14)	61.43%
6400.02 · EMT Incentive	6,230.60	55,165.82	86,600.00	(31,434.18)	63.7%
6400.03 · OT Wages	94,326.35	676,180.77	1,055,014.00	(378,833.23)	64.09%
6400.08 · Holiday Stipend	12,978.18	136,554.63	168,490.00	(31,935.37)	81.05%
6400.09 · Longevity Pay	4,175.84	109,498.43	161,176.00	(51,677.57)	67.94%
6400.10 · Acting Officer Pay	96.35	1,710.84	2,000.00	(289.16)	85.54%
6400.11 · Detail Pay	0.00	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	7,427.35	81,700.85	0.00	81,700.85	100.0%
6400.14 · Clothing Allowance	739.00	43,777.00	46,800.00	(3,023.00)	93.54%
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 February 2019

TOTAL

	Feb 19	Jul '18 - Feb 19	Budget	\$ Over Budget	% of Budget
6401 · Payroll Tax Expense	23,808.18	210,749.03	342,229.00	(131,479.97)	61.58%
6402 · Pension Expense	56,462.52	522,672.06	802,638.00	(279,965.94)	65.12%
6410.01 · Healthcare Insurance	73,613.33	585,792.75	893,479.00	(307,686.25)	65.56%
6410.02 · Healthcare Co-Pays	(10,149.12)	(90,382.86)	(142,195.00)	51,812.14	63.56%
6410.03 · Healthcare Reimb. (HRA) -FF	4,459.34	30,609.36	40,000.00	(9,390.64)	76.52%
6410.04 · Healthcare -Dental	6,258.01	50,333.78	77,315.00	(26,981.22)	65.1%
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	483.70	4,078.37	2,000.00	2,078.37	203.92%
6510.01 · Healthcare Insurance -Retirees	11,565.96	96,295.92	141,299.00	(45,003.08)	68.15%
6510.03 · Healthcare Reimb. (HRA)-Retiree	656.00	12,478.20	10,000.00	2,478.20	124.78%
6510.04 · Healthcare -Dental -Retirees	469.72	4,492.67	6,988.00	(2,495.33)	64.29%
6520 · COLA - Retirees	0.00	11,934.47	11,935.00	(0.53)	100.0%
6600 · Administrative Salaries	21,504.87	195,954.56	310,284.00	(114,329.44)	63.15%
6605 · District Commissioner Stipends	4,875.00	14,333.36	22,700.00	(8,366.64)	63.14%
6610.01 · Healthcare Insurance -Admin	6,015.08	59,321.09	67,000.00	(7,682.91)	88.53%
6610.02 · Healthcare Co-Pays -Admin	(842.84)	(7,154.97)	(8,300.00)	1,145.03	86.2%
6610.03 · Healthcare Reimb. (HRA)-Admin	90.56	3,063.05	8,700.00	(5,636.95)	35.21%
6610.04 · Healthcare -Dental -Admin	769.75	5,978.20	7,112.00	(1,133.80)	84.06%
6615 · Payroll Tax Expense -Admin	1,547.14	14,245.78	22,970.00	(8,724.22)	62.02%
6701 · Insurances	5,120.00	305,208.00	352,800.00	(47,592.00)	86.51%
6703.01 · Legal	1,506.25	10,037.50	20,000.00	(9,962.50)	50.19%
6703.02 · Legal - CBA	4,656.25	13,931.25	30,000.00	(16,068.75)	46.44%
6705 · Office Supplies & Expenses	707.34	7,440.85	9,500.00	(2,059.15)	78.33%
6706 · Printing & Postage	92.69	2,498.93	5,000.00	(2,501.07)	49.98%
6707 · Newspaper Advertisements	158.00	736.00	1,500.00	(764.00)	49.07%
6708 · Computer Development Program	317.75	2,650.85	2,500.00	150.85	106.03%
6709 · Computerized Tax Bills	0.00	14,262.00	15,000.00	(738.00)	95.08%
6710 · External Accounting Fees	0.00	11,350.00	20,000.00	(8,650.00)	56.75%
6711 · Fire Chief Expenses	733.68	876.27	750.00	126.27	116.84%
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	531.14	5,018.77	7,000.00	(1,981.23)	71.7%
6715 · Professional Fees	0.00	858.45	2,000.00	(1,141.55)	42.92%
6716 · Videographer	180.00	1,800.00	3,000.00	(1,200.00)	60.0%
6720 · Abatements	0.00	993.58	500.00	493.58	198.72%
6725 · Tax Sale Fee	0.00	27,325.00	30,000.00	(2,675.00)	91.08%
6730 · Bank Service Fee	0.00	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	2,865.00	2,865.00	3,000.00	(135.00)	95.5%
6907 · Employee Support Health&Welfare	0.00	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	0.00	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	557.69	12,028.14	18,000.00	(5,971.86)	66.82%
7050 · Tax - Legal & Collection Fees	0.00	827.89	1,000.00	(172.11)	82.79%
7080 · Interest Expense-L-1 Truck Loan	345.40	2,932.13	5,000.00	(2,067.87)	58.64%
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	10,084.00	53,106.00	25,000.00	28,106.00	212.42%
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%
<b>Total Expense</b>	<b>594,537.07</b>	<b>5,694,402.85</b>	<b>8,424,509.00</b>	<b>(2,730,106.15)</b>	<b>67.59%</b>
<b>Net Ordinary Income</b>	<b>(389,933.48)</b>	<b>1,644,749.91</b>	<b>0.00</b>	<b>1,644,749.91</b>	<b>100.0%</b>
<b>Net Income</b>	<b>(389,933.48)</b>	<b>1,644,749.91</b>	<b>0.00</b>	<b>1,644,749.91</b>	<b>100.0%</b>

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

Type	Num	Date	Name	Account	Paid Amount
Check	EFT	02/05/2019	London Health CDH	<b>1002 · FNB HRA Checking</b> 6410.03 · Healthcare Reimb. (HRA) -FF 6510.03 · Healthcare Reimb. (HRA)-Retiree 6610.03 · Healthcare Reimb. (HRA)-Admin	-2,211.68 -465.96 -25.00
TOTAL					-2,702.64
Check	EFT	02/11/2019	London Health CDH	<b>1002 · FNB HRA Checking</b> 6410.03 · Healthcare Reimb. (HRA) -FF 6510.03 · Healthcare Reimb. (HRA)-Retiree	-137.60 -70.06
TOTAL					-207.66
Check	EFT	02/19/2019	London Health CDH	<b>1002 · FNB HRA Checking</b> 6410.03 · Healthcare Reimb. (HRA) -FF	-786.50
TOTAL					-786.50
Check	EFT	02/19/2019	Navigant Credit Union	<b>1001 · Navigant GF Operating</b> 2510 · Notes Payable - L-1 Truck Loan 7080 · Interest Expense-L-1 Truck Loan	-1,565.05 -345.40
TOTAL					-1,910.45
Check	EFT	02/26/2019	London Health CDH	<b>1002 · FNB HRA Checking</b> 6410.03 · Healthcare Reimb. (HRA) -FF 6510.03 · Healthcare Reimb. (HRA)-Retiree 6610.03 · Healthcare Reimb. (HRA)-Admin	-596.81 -94.48 -1.81
TOTAL					-693.10
Check	POS	02/01/2019	Amazon.com	<b>1001 · Navigant GF Operating</b> 6430 · Education Tuition Cost	-316.32
TOTAL					-316.32
Check	POS	02/02/2019	Amazon.com	<b>1001 · Navigant GF Operating</b> 6430 · Education Tuition Cost	-167.38
TOTAL					-167.38
Check	POS	02/02/2019	BackBlaze	<b>1001 · Navigant GF Operating</b> 6708 · Computer Development Program	-7.75
TOTAL					-7.75
Check	POS	02/07/2019	Amazon.com	<b>1001 · Navigant GF Operating</b> 6112 · Equipment Supplies & Repairs	-12.43
TOTAL					-12.43
Check	POS	02/11/2019	Sirius XM	<b>1001 · Navigant GF Operating</b> 6711 · Fire Chief Expenses	-20.77
TOTAL					-20.77
Check	POS	02/13/2019	Miradore Ltd	<b>1002 · FNB HRA Checking</b> 7040 · Spec. Fund Fire Prevention Exp	-16.00
TOTAL					-16.00
Check	POS	02/13/2019	Miradore Ltd	<b>1002 · FNB HRA Checking</b> 7040 · Spec. Fund Fire Prevention Exp	-16.00
TOTAL					-16.00
Check	POS	02/19/2019	Amazon.com	<b>1001 · Navigant GF Operating</b> 6705 · Office Supplies & Expenses	-119.00
TOTAL					-119.00

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Type	Num	Date	Name	Account	Paid Amount
Check	POS	02/21/2019	Amazon.com	1001 · Navigant GF Operating 6110.01 · Turnout Gear	-34.42
TOTAL					-34.42
Check	POS	02/23/2019	Adobe Systems Inc.	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	-64.16
TOTAL					-64.16
Check	POS	02/27/2019	Rhode Island Association of Fire Chiefs	1001 · Navigant GF Operating 6711 · Fire Chief Expenses	-500.00
TOTAL					-500.00
Check	POS	02/27/2019	Haix North America, Inc.	1001 · Navigant GF Operating 6110 · Equipment Purchase & Upgrading	-449.00
TOTAL					-449.00
Check	1091	02/07/2019	Petty Cash	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	-73.91
TOTAL					-73.91
Check	1092	02/07/2019	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	-70.00 -110.00 -30.00 -241.78
TOTAL					-451.78
Check	4931	02/01/2019	Blue Cross Blue Shield -MCA	1001 · Navigant GF Operating 6510.01 · Healthcare Insurance -Retirees	-924.00
TOTAL					-924.00
Check	4932	02/01/2019	Blue Cross & Blue Shield	1001 · Navigant GF Operating 6410.01 · Healthcare Insurance 6510.01 · Healthcare Insurance -Retirees 6610.01 · Healthcare Insurance -Admin	-73,613.33 -10,584.77 -6,015.08
TOTAL					-90,213.18
Check	4933	02/01/2019	Delta Dental	1001 · Navigant GF Operating 6410.04 · Healthcare -Dental 6510.04 · Healthcare -Dental -Retirees 6610.04 · Healthcare -Dental -Admin	-6,258.01 -469.72 -769.75
TOTAL					-7,497.48
Check	4934	02/07/2019	Petty Cash	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6125 · First Aid Equip & Supplies 6706 · Printing & Postage	-136.75 -2.99 -13.40
TOTAL					-153.14
Check	4935	02/07/2019	Allied Auto Parts	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-191.82
TOTAL					-191.82
Check	4936	02/07/2019	A & P Fire Systems	1001 · Navigant GF Operating 6150 · Fire Alarm Testing	-81.00
TOTAL					-81.00
Check	4937	02/07/2019	AFLAC	1001 · Navigant GF Operating 2026 · AFLAC	-1,324.02
TOTAL					-1,324.02

**Cumberland Fire District  
Commissioner's Report  
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Type	Num	Date	Name	Account	Paid Amount
Check	4938	02/07/2019	London Health Administrators	1001 - Navigant GF Operating 6410.03 · Healthcare Reimb. (HRA) -FF 6610.03 · Healthcare Reimb. (HRA)-Admin 6510.03 · Healthcare Reimb. (HRA)-Retiree	-726.75 -63.75 -25.50
TOTAL					-816.00
Check	4939	02/07/2019	Depault Ace Hardware	1001 - Navigant GF Operating 6301 · Building Supplies & Maint. 6112 · Equipment Supplies & Repairs 6301 · Building Supplies & Maint.	-59.93 -17.47 7.75
TOTAL					-69.65
Check	4940	02/07/2019	Greater Woonsocket Fire Chiefs Mutual Aid	1001 - Navigant GF Operating 6711 · Fire Chief Expenses	-100.00
TOTAL					-100.00
Check	4941	02/07/2019	Janitech	1001 - Navigant GF Operating 6301 · Building Supplies & Maint.	-127.38
TOTAL					-127.38
Check	4942	02/07/2019	Navigant Credit Card	1001 - Navigant GF Operating 6125 · First Aid Equip & Supplies 6711 · Fire Chief Expenses 6301 · Building Supplies & Maint.	-38.45 -112.91 -329.73
TOTAL					-481.09
Check	4943	02/07/2019	NorthEast Electrical	1001 - Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	-59.75 -10.15
TOTAL					-69.90
Check	4944	02/07/2019	Northtek	1001 - Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-38.82
TOTAL					-38.82
Check	4945	02/07/2019	Purchase Power	1001 - Navigant GF Operating 6706 · Printing & Postage	-79.29
TOTAL					-79.29
Check	4947	02/07/2019	Staples Credit	1001 - Navigant GF Operating 6705 · Office Supplies & Expenses	-49.99
TOTAL					-49.99
Check	4948	02/07/2019	TH Malloy & Sons, Inc	1001 - Navigant GF Operating 6100 · Vehicle Gas & Oil	-3,470.31
TOTAL					-3,470.31
Check	4949	02/07/2019	The Valley Breeze	1001 - Navigant GF Operating 6707 · Newspaper Advertisements	-158.00
TOTAL					-158.00
Check	4950	02/07/2019	Video Artistry	1001 - Navigant GF Operating 6716 · Videographer	-180.00
TOTAL					-180.00
Check	4951	02/07/2019	W.B. Mason Co., Inc	1001 - Navigant GF Operating 6705 · Office Supplies & Expenses	-55.20
TOTAL					-55.20



**Cumberland Fire District  
Commissioner's Report  
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Type	Num	Date	Name	Account	Paid Amount
Check	4952	02/07/2019	Cumberland Fire District	1001 · Navigant GF Operating 1002 · FNB HRA Checking	-10,000.00
TOTAL					-10,000.00
Check	4953	02/07/2019	RI Fire Instructors' Association	1001 · Navigant GF Operating 6400.14 · Clothing Allowance 6400.14 · Clothing Allowance 6400.14 · Clothing Allowance 6400.14 · Clothing Allowance	-160.00 -160.00 -160.00 -160.00
TOTAL					-640.00
Check	4954	02/13/2019	Hayden, Richard G.	1001 · Navigant GF Operating 6605 · District Commissioner Stipends	-800.00
TOTAL					-800.00
Check	4956	02/13/2019	Hogan, Timothy E.	1001 · Navigant GF Operating 6605 · District Commissioner Stipends	-800.00
TOTAL					-800.00
Check	4957	02/13/2019	Jones, Dana L.	1001 · Navigant GF Operating 6605 · District Commissioner Stipends	-800.00
TOTAL					-800.00
Check	4958	02/13/2019	Koutsogiane, Phillip	1001 · Navigant GF Operating 6605 · District Commissioner Stipends	-800.00
TOTAL					-800.00
Check	4959	02/13/2019	Ouellette, Cynthia M.	1001 · Navigant GF Operating 6605 · District Commissioner Stipends	-875.00
TOTAL					-875.00
Check	4961	02/13/2019	Santoro, Paul W.	1001 · Navigant GF Operating 6605 · District Commissioner Stipends	-800.00
TOTAL					-800.00
Check	4962	02/13/2019	Apex Technology Group	1001 · Navigant GF Operating 6708 · Computer Development Program 6708 · Computer Development Program	-110.00 -200.00
TOTAL					-310.00
Check	4963	02/13/2019	Emily Andrews	1001 · Navigant GF Operating 6400.14 · Clothing Allowance	-99.00
TOTAL					-99.00
Check	4964	02/13/2019	B & M Printing	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	-74.00
TOTAL					-74.00
Check	4965	02/13/2019	Cumberland Pest Control, LLC	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	-25.00 -30.00 -25.00
TOTAL					-80.00
Check	4966	02/13/2019	JLN Associates LLC	1001 · Navigant GF Operating 6113 · Equip Testing & Certification	-3,716.20
TOTAL					-3,716.20

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

Type	Num	Date	Name	Account	Paid Amount
Check	4967	02/13/2019	Janitech	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	-148.47 -160.75
TOTAL					-309.22
Check	4968	02/13/2019	National Grid Elec Sta1	1001 · Navigant GF Operating 6200 · Electricity	-924.16
TOTAL					-924.16
Check	4969	02/13/2019	National Grid Elec Sta2	1001 · Navigant GF Operating 6200 · Electricity	-486.99
TOTAL					-486.99
Check	4970	02/13/2019	National Grid Elec Sta4	1001 · Navigant GF Operating 6200 · Electricity	-1,826.21
TOTAL					-1,826.21
Check	4971	02/13/2019	National Grid Elec Sta5	1001 · Navigant GF Operating 6200 · Electricity	-583.43
TOTAL					-583.43
Check	4972	02/13/2019	National Grid Elec Sta5A	1001 · Navigant GF Operating 6200 · Electricity	-28.37
TOTAL					-28.37
Check	4973	02/13/2019	National Grid Gas Sta1	1001 · Navigant GF Operating 6201 · Gas & Hot Water	-1,077.21
TOTAL					-1,077.21
Check	4974	02/13/2019	National Grid Gas Sta2	1001 · Navigant GF Operating 6201 · Gas & Hot Water	-859.81
TOTAL					-859.81
Check	4975	02/13/2019	National Grid Gas Sta4	1001 · Navigant GF Operating 6201 · Gas & Hot Water	-951.46
TOTAL					-951.46
Check	4976	02/13/2019	National Grid Gas Sta5A	1001 · Navigant GF Operating 6201 · Gas & Hot Water	-92.25
TOTAL					-92.25
Check	4977	02/13/2019	National Grid Gas Sta5	1001 · Navigant GF Operating 6201 · Gas & Hot Water	-813.10
TOTAL					-813.10
Check	4978	02/13/2019	NAPA Auto Parts	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-30.18
TOTAL					-30.18
Check	4979	02/13/2019	Ralco Equipment Co., Inc	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-1,832.74
TOTAL					-1,832.74
Check	4980	02/13/2019	Shipman's Fire Equipment	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	-418.58
TOTAL					-418.58

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

Type	Num	Date	Name	Account	Paid Amount
Check	4981	02/21/2019	A. Charpentier Power Systems	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	-190.00 -195.00
TOTAL					-385.00
Check	4982	02/21/2019	Timothy M. Bliss, Attorney at Law	1001 · Navigant GF Operating 6703.02 · Legal - CBA	-3,587.50
TOTAL					-3,587.50
Check	4983	02/21/2019	Kevin Clarke	1001 · Navigant GF Operating 6510.01 · Healthcare Insurance -Retirees	-57.19
TOTAL					-57.19
Check	4984	02/21/2019	Landmark Occupational Health Center	1001 · Navigant GF Operating 6906 · Medical Examinations	-700.00
TOTAL					-700.00
Check	4985	02/21/2019	Landmark Occupational Health Center	1001 · Navigant GF Operating 6906 · Medical Examinations	-700.00
TOTAL					-700.00
Check	4986	02/21/2019	Landmark Occupational Health Center	1001 · Navigant GF Operating 6906 · Medical Examinations	-765.00
TOTAL					-765.00
Check	4987	02/21/2019	Landmark Occupational Health Center	1001 · Navigant GF Operating 6906 · Medical Examinations	-700.00
TOTAL					-700.00
Check	4988	02/21/2019	Police & Firemen's Insurance Assoc.	1001 · Navigant GF Operating 2028 · P & F Insurance Assoc.	-741.02
TOTAL					-741.02
Check	4989	02/21/2019	Prescott H. Peirce Co. Inc.	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs 6112 · Equipment Supplies & Repairs	-616.25 -89.76
TOTAL					-706.01
Check	4990	02/21/2019	Kafin Oil Co., Inc.	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	-129.00
TOTAL					-129.00
Check	4991	02/21/2019	Roger's Ace Hardware Inc	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	-15.12
TOTAL					-15.12
Check	4992	02/21/2019	RISE Engineering	1001 · Navigant GF Operating 7310 · Capital Improvements	-3,274.00
TOTAL					-3,274.00
Check	4993	02/21/2019	Shell Fleet Plus	1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil	-461.14
TOTAL					-461.14
Check	4994	02/21/2019	Smithfield Power Equipment	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	-44.00
TOTAL					-44.00

**Cumberland Fire District  
Commissioner's Report  
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Type	Num	Date	Name	Account	Paid Amount
Check	4995	02/21/2019	S&D Road Service	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-118.21</u>
TOTAL					-118.21
Check	4996	02/21/2019	W.B. Mason Co., Inc	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	<u>-27.15</u>
TOTAL					-27.15
Check	4997	02/21/2019	Verizon Wireless	1001 · Navigant GF Operating 6202.02 · Air Cards 6202.02 · Air Cards	<u>-320.08</u>
TOTAL					-480.12
Check	4998	02/21/2019	Cox Communications	1001 · Navigant GF Operating 6202.01 · Telephone	<u>-854.66</u>
TOTAL					-854.66
Check	4999	02/28/2019	C & S Specialty, Inc.	1001 · Navigant GF Operating 6110 · Equipment Purchase & Upgrading	<u>-161.36</u>
TOTAL					-161.36
Check	5000	02/28/2019	Kafin Oil Co., Inc.	1001 · Navigant GF Operating 7310 · Capital Improvements	<u>-6,810.00</u>
TOTAL					-6,810.00
Check	5001	02/28/2019	Kelley Nickson Morris	1001 · Navigant GF Operating 6703.01 · Legal 6703.02 · Legal - CBA	<u>-1,068.75</u>
TOTAL					-2,575.00
Check	5002	02/28/2019	Moore Medical LLC	1001 · Navigant GF Operating 6125 · First Aid Equip & Supplies	<u>-185.85</u>
TOTAL					-185.85
Check	5003	02/28/2019	Pawtucket Water Supply -Hydrants	1001 · Navigant GF Operating 6215.02 · Hydrant Fees - Pawtucket	<u>-11,732.09</u>
TOTAL					-11,732.09
Check	5004	02/28/2019	Pawtucket Water Supply Board	1001 · Navigant GF Operating 6211 · Water Usage Fees	<u>-50.42</u>
TOTAL					-50.42
Check	5005	02/28/2019	Emergency Reporting	1001 · Navigant GF Operating 6145 · Shared Communications	<u>-445.67</u>
TOTAL					-445.67
Check	5006	02/28/2019	Ralco Equipment Co., Inc	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-277.84</u>
TOTAL					-277.84
Check	5007	02/28/2019	Staples Credit	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	<u>-74.56</u>
TOTAL					-74.56
Check	5008	02/28/2019	Shell /WEX Bank	1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil	<u>-183.19</u>
TOTAL					-183.19

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

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Type	Num	Date	Name	Account	Paid Amount
Check	5009	02/28/2019	Verizon	1001 · Navigant GF Operating	
				6202.01 · Telephone	-149.99
TOTAL					-149.99
Check	5010	02/28/2019	VFIS	1001 · Navigant GF Operating	
				6701 · Insurances	-5,120.00
TOTAL					-5,120.00
Check	5011	02/28/2019	W.B. Mason Co., Inc	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-110.91
TOTAL					-110.91

**Cumberland Fire District**  
**Trial Balance**  
As of February 28, 2019

Feb 28, 19

	<u>Debit</u>	<u>Credit</u>
1001 · Navigant GF Operating	227,506.63	
1002 · FNB HRA Checking	8,909.59	
1003 · FNB HRA Savings	0.00	
1004 · FNB Fire Prevention	23,946.12	
1005 · Navigant Savings MM	555,223.38	
1007 · FNB Retiree HealthCare Fund	208,922.28	
1008 · FNB Truck Fund	40.03	
1009 · FNB FP Savings	63,013.88	
1010 · Navigant Fire Alarm Maint	1,964.48	
1011 · Navigant CD	107,532.62	
1012 · Webster Bank	100,111.55	
1013 · Navigant Fire Alarm Maint MM	90,807.33	
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	47,363.06	
1215 · Tax Receivable 2017	0.00	
1216 · Tax Receivable 2018	841,552.13	
1217 · Tax Receivable 2019	0.00	
1300 · Collection/Returned CK Fees	115.00	
1305 · Tax Sale Fees	45,552.85	
1310 · Radio Box Fees	2,375.00	
1311 · FF Detail Receivable	1,465.00	
1312 · Fire Prevention Fees	150.00	
1313 · Misc Fire Prevention Receivable	171.00	
1315 · Misc. Accounts Receivable	331.48	
1316 · MLC Receivable	125.00	
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	
2013 · Payroll Tax SDI WH		230.74

**Cumberland Fire District**  
**Trial Balance**  
As of February 28, 2019

	Feb 28, 19	
	Debit	Credit
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		1,357.76
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.		186.69
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		841,562.44
2254 · Deferred Tax Revenue 2019-2020		3,096.66
2280 · Misc Other Deferred Revenue		65.00
2281 · Deferred Tax Sale Fee Income		50,071.80
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		71,362.85
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		6,857,388.61
4001 · Tax Revenue Prior Years		158,289.04
4007 · NSF Fee Reimbursement Income		345.00
4010 · Interest Income- Past Due Taxes		66,090.47
4015 · Fire Prevention/Plan Review		26,421.00
4050 · Interest Income General Fund		7,090.56
4065 · Interest Income Fire Prevention		97.12
4070 · Interest Income-Retiremt Health		332.57
4075 · Interest Income FireAlarm Maint		807.33
4080 · Interest Income Navigant CD		949.17
4105 · Reimbursed Ins.-Former Employee		39,676.73
4110 · Miscellaneous Other Income		4,602.95
4110.1 · Revenue Rescue Income		13,069.80
4110.2 · Insurance Reimbursement		5,135.68
4110.3 · Detail Reimbursement		18,904.70
4110.4 · IOD Ins. Reimbursement		67,505.14
4110.6 · MLC Fees		19,025.00
4111 · Income Radio Box 2018		37,525.00
4115 · Tax Sale Fee Income		15,896.89
6100 · Vehicle Gas & Oil	31,624.95	
6101 · Vehicle Repair & Maintenance	73,543.97	
6110 · Equipment Purchase & Upgrading	3,997.89	
6110.01 · Turnout Gear	34.42	
6112 · Equipment Supplies & Repairs	5,255.31	
6113 · Equip Testing & Certification	6,616.20	
6120 · Radio Equip Upgrades & Maint	609.90	
6125 · First Aid Equip & Supplies	2,378.81	
6130 · Air Cascade Maintenance	1,004.04	
6145 · Shared Communications	6,671.79	
6150 · Fire Alarm Testing	673.00	
6200 · Electricity	26,764.45	
6201 · Gas & Hot Water	11,657.76	

**Cumberland Fire District**  
**Trial Balance**  
**As of February 28, 2019**

	Feb 28, 19	
	<u>Debit</u>	<u>Credit</u>
6202.01 · Telephone	8,145.93	
6202.02 · Air Cards	3,841.06	
6210 · Sewer Assessment & Usage	1,878.71	
6211 · Water Usage Fees	1,168.25	
6215.01 · Hydrant Fees - Cumberland	224,070.00	
6215.02 · Hydrant Fees - Pawtucket	92,721.34	
6301 · Building Supplies & Maint.	22,092.90	
6400.01 · Firefighters Salaries	1,794,112.86	
6400.02 · EMT Incentive	55,165.82	
6400.03 · OT Wages	676,180.77	
6400.08 · Holiday Stipend	136,554.63	
6400.09 · Longevity Pay	109,498.43	
6400.10 · Acting Officer Pay	1,710.84	
6400.11 · Detail Pay	13,186.50	
6400.13 · Injured on Duty Salaries	81,700.85	
6400.14 · Clothing Allowance	43,777.00	
6400.15 · Education Incentive	6,000.00	
6401 · Payroll Tax Expense	210,749.03	
6402 · Pension Expense	522,672.06	
6410.01 · Healthcare Insurance	585,792.75	
6410.02 · Healthcare Co-Pays		90,382.86
6410.03 · Healthcare Reimb. (HRA) -FF	30,609.36	
6410.04 · Healthcare -Dental	50,333.78	
6410.05 · Healthcare -Vision	5,100.00	
6420 · Life Insurance	10,000.00	
6430 · Education Tuition Cost	4,078.37	
6510.01 · Healthcare Insurance -Retirees	96,295.92	
6510.03 · Healthcare Reimb. (HRA)-Retiree	12,478.20	
6510.04 · Healthcare -Dental -Retirees	4,492.67	
6520 · COLA - Retirees	11,934.47	
6600 · Administrative Salaries	195,954.56	
6605 · District Commissioner Stipends	14,333.36	
6610.01 · Healthcare Insurance -Admin	59,321.09	
6610.02 · Healthcare Co-Pays -Admin		7,154.97
6610.03 · Healthcare Reimb. (HRA)-Admin	3,063.05	
6610.04 · Healthcare -Dental -Admin	5,978.20	
6615 · Payroll Tax Expense -Admin	14,245.78	
6701 · Insurances	305,208.00	
6703.01 · Legal	10,037.50	
6703.02 · Legal - CBA	13,931.25	
6705 · Office Supplies & Expenses	7,440.85	
6706 · Printing & Postage	2,498.93	
6707 · Newspaper Advertisements	736.00	
6708 · Computer Development Program	2,650.85	
6709 · Computerized Tax Bills	14,262.00	
6710 · External Accounting Fees	11,350.00	
6711 · Fire Chief Expenses	876.27	
6714 · Payroll Processing Fees	5,018.77	
6715 · Professional Fees	858.45	
6716 · Videographer	1,800.00	
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	
6906 · Medical Examinations	2,865.00	
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	12,028.14	
7050 · Tax - Legal & Collection Fees	827.89	
7080 · Interest Expense-L-1 Truck Loan	2,932.13	
7310 · Capital Improvements	53,106.00	
9999 · Ask My Accountant	0.00	
<b>TOTAL</b>	<b><u>14,342,139.58</u></b>	<b><u>14,342,139.58</u></b>