



Cumberland Fire Department

Financial Report

Period Ending: March 31, 2019

Presented: April 23, 2019

Diane Karolyshyn, Finance Director

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

March 2019	Beginning Balance 03/01/2019	New Receivables	Total Balance Due	Total Collected	Abatements and Adjustments	Refunds	Returned Checks	Payment Transfers	Total Payments, Adjustments and Transfers	Ending Balance 03/31/2019	% of Total Outstanding Collected
2017 & prior	\$ 47,363.06		\$ 47,363.06	\$ 2,481.53					\$ 2,481.53	\$ 44,881.53	5.24%
			\$ -						\$ -	\$ -	
2018	\$ 841,552.13		\$ 841,552.13	\$ 263,573.72	\$ 16.33				\$ 263,590.05	\$ 577,962.08	31.32%
			\$ -						\$ -	\$ -	
2019 (prepay)	\$ (3,096.66)		\$ (3,096.66)					\$ (120.86)	\$ (120.86)	\$ (2,975.80)	
			\$ -						\$ -	\$ -	
			\$ -						\$ -	\$ -	
Total	\$ 888,915.19	\$ -	\$ 888,915.19	\$ 266,055.25	\$ 16.33	\$ -	\$ -	\$ (120.86)	\$ 265,950.72	\$ 622,964.47	29.92%

TOTAL COLLECTED AS OF 03/31/2019	90%
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Cumberland Fire District
Balance Sheet
As of March 31, 2019

Mar 31, 19

ASSETS

Current Assets

Checking/Savings

1001 · Navigant GF Operating	347,730.42
1002 · FNB HRA Checking	6,718.50
1004 · FNB Fire Prevention	22,979.71
1005 · Navigant Savings MM	343,160.71
1008 · FNB Truck Fund	40.03
1009 · FNB FP Savings	63,025.90
1010 · Navigant Fire Alarm Maint	1,991.07
1012 · Webster Bank	100,111.55
1013 · Navigant Fire Alarm Maint MM	90,921.86

Total Checking/Savings 976,679.75

Other Current Assets

1210 · Tax Receivable Prior Years	44,881.53
1216 · Tax Receivable 2018	578,048.08
1300 · Collection/Returned CK Fees	65.00
1305 · Tax Sale Fees	24,183.11
1310 · Radio Box Fees	2,175.00
1311 · FF Detail Receivable	549.25
1312 · Fire Prevention Fees	330.00
1313 · Misc Fire Prevention Receivable	171.00
1315 · Misc. Accounts Receivable	331.48
1316 · MLC Receivable	125.00

Total Other Current Assets 650,859.45

Total Current Assets 1,627,539.20

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 **3,192,194.26**

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	1,272.02
2028 · P & F Insurance Assoc.	172.98
2252 · Deferred Tax Revenue 2017-2018	38,249.25
2253 · Deferred Tax Revenue 2018-2019	577,988.72
2254 · Deferred Tax Revenue 2019-2020	3,036.66
2280 · Misc Other Deferred Revenue	15.00
2281 · Deferred Tax Sale Fee Income	22,420.60
2285 · Deferred Radio Box Income	387.29
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

Total Other Current Liabilities 683,605.72

Total Current Liabilities 683,605.72

Total Liabilities 683,605.72

Equity

3200 · Unrestricted Net Assets	-525,953.89
3300 · Fund Balance transfer from Old	1,722,932.47
Net Income	1,311,609.96

Total Equity 2,508,588.54

TOTAL LIABILITIES & EQUITY **3,192,194.26**

**Cumberland Fire District
Commissioner's Report**

March 2019

Type	Num	Date	Name	Account	Paid Amount
Check	EFT	03/02/2019	BackBlaze	1001 · Navigant GF Operating 6708 · Computer Development Program	-7.00
TOTAL					-7.00
Check	EFT	03/04/2019	London Health CDH	1002 · FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF 6510.03 · Healthcare Reimb. (HRA)-Retiree 6610.03 · Healthcare Reimb. (HRA)-Admin	-1,282.17 -499.51 -2,000.00
TOTAL					-3,781.68
Check	EFT	03/04/2019	Intuit	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	-174.97
TOTAL					-174.97
Check	EFT	03/11/2019	London Health CDH	1002 · FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF 6510.03 · Healthcare Reimb. (HRA)-Retiree	-1,284.20 -346.86
TOTAL					-1,631.06
Check	EFT	03/18/2019	London Health CDH	1002 · FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF 6510.03 · Healthcare Reimb. (HRA)-Retiree 6610.03 · Healthcare Reimb. (HRA)-Admin	-262.52 -268.63 -37.91
TOTAL					-569.06
Check	EFT	03/19/2019	Navigant Credit Union	1001 · Navigant GF Operating 2510 · Notes Payable - L-1 Truck Loan 7080 · Interest Expense-L-1 Truck Loan	-1,605.18 -305.27
TOTAL					-1,910.45
Check	EFT	03/26/2019	London Health CDH	1002 · FNB HRA Checking 6510.03 · Healthcare Reimb. (HRA)-Retiree	-1,225.29
TOTAL					-1,225.29
Check	EFT	03/28/2019	Navigant Credit Union	1011 · Navigant CD 2510 · Notes Payable - L-1 Truck Loan 7080 · Interest Expense-L-1 Truck Loan	-69,757.67 -106.58
TOTAL					-69,864.25
Check	POS	03/05/2019	Amazon.com	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	-68.40
TOTAL					-68.40
Check	POS	03/06/2019	Miradore Ltd	1002 · FNB HRA Checking 7040 · Spec. Fund Fire Prevention Exp	-16.00
TOTAL					-16.00
Check	POS	03/08/2019	ID Wholesaler	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	-33.14
TOTAL					-33.14
Check	POS	03/26/2019	Adobe Systems Inc.	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	-64.16
TOTAL					-64.16
Check	POS	03/27/2019	Norel Service Company, Inc.	1001 · Navigant GF Operating 7030 · Spec. Fund Radio Box Alarm	-1,590.00
TOTAL					-1,590.00

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

Type	Num	Date	Name	Account	Paid Amount
Check	POS	03/27/2019	Norel Service Company, Inc.	1001 · Navigant GF Operating 7030 · Spec. Fund Radio Box Alarm	<u>-405.00</u>
TOTAL					-405.00
Check	1017	03/06/2019	Navigant Credit Card	1010 · Navigant Fire Alarm Maint 7030 · Spec. Fund Radio Box Alarm	<u>-173.41</u>
TOTAL					-173.41
Check	1093	03/06/2019	Navigant Credit Card	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	<u>-45.78</u>
TOTAL					-45.78
Check	1094	03/22/2019	RIAFM	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	<u>-30.00</u>
TOTAL					-30.00
Check	1095	03/26/2019	N.E. Div. Int'l Assoc. of Fire Chiefs	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	<u>-100.00</u>
TOTAL					-100.00
Check	1096	03/28/2019	TriTech Software Systems	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	<u>-3,160.63</u>
TOTAL					-3,160.63
Check	5012	03/01/2019	Delta Dental	1001 · Navigant GF Operating 6410.04 · Healthcare -Dental 6510.04 · Healthcare -Dental -Retirees 6610.04 · Healthcare -Dental -Admin	<u>-5,768.07</u> -469.72 -769.75
TOTAL					-7,007.54
Check	5013	03/01/2019	Blue Cross Blue Shield -MCA	1001 · Navigant GF Operating 6510.01 · Healthcare Insurance -Retirees	<u>-924.00</u>
TOTAL					-924.00
Check	5014	03/01/2019	Blue Cross & Blue Shield	1001 · Navigant GF Operating 6410.01 · Healthcare Insurance 6510.01 · Healthcare Insurance -Retirees 6610.01 · Healthcare Insurance -Admin	<u>-70,010.33</u> -10,584.77 -6,015.08
TOTAL					-86,610.18
Check	5018	03/06/2019	AFLAC	1001 · Navigant GF Operating 2026 · AFLAC	<u>-1,221.42</u>
TOTAL					-1,221.42
Check	5019	03/06/2019	Air Cleaning Specialists of N.E., LLC	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	<u>-355.00</u>
TOTAL					-355.00
Check	5020	03/06/2019	Allied Auto Parts	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance	<u>-41.04</u> -28.00
TOTAL					-69.04
Check	5021	03/06/2019	Bulldog Fire Apparatus, Inc.	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-445.44</u>
TOTAL					-445.44

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Type	Num	Date	Name	Account	Paid Amount
Check	5022	03/06/2019	Louis A. Cerbo, Ed.D.	1001 · Navigant GF Operating 6906 · Medical Examinations 6906 · Medical Examinations	-295.00 -295.00
TOTAL					-590.00
Check	5023	03/06/2019	ICSC	1001 · Navigant GF Operating 6130 · Air Cascade Maintenance	-709.96
TOTAL					-709.96
Check	5024	03/06/2019	Crystal Rock	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	-82.01 -62.39 -39.90 -52.95
TOTAL					-237.25
Check	5025	03/06/2019	Depault Ace Hardware	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs 6112 · Equipment Supplies & Repairs	-2.62 0.26
TOTAL					-2.36
Check	5026	03/06/2019	Janitech	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	-534.28 -99.18 -126.99
TOTAL					-760.45
Check	5027	03/06/2019	Navigant Credit Card	1001 · Navigant GF Operating 6711 · Fire Chief Expenses 6101 · Vehicle Repair & Maintenance 6110 · Equipment Purchase & Upgrading 6112 · Equipment Supplies & Repairs 6110 · Equipment Purchase & Upgrading 6101 · Vehicle Repair & Maintenance 6110.01 · Turnout Gear	-99.00 -136.14 -87.73 -99.98 -58.94 -44.39 -815.11
TOTAL					-1,341.29
Check	5028	03/06/2019	RICOH	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	-357.09
TOTAL					-357.09
Check	5029	03/06/2019	RISE Engineering	1001 · Navigant GF Operating 7310 · Capital Improvements	-9,417.00
TOTAL					-9,417.00
Check	5030	03/06/2019	The Valley Breeze	1001 · Navigant GF Operating 6707 · Newspaper Advertisements	-210.00
TOTAL					-210.00
Check	5031	03/06/2019	Video Artistry	1001 · Navigant GF Operating 6716 · Videographer	-180.00
TOTAL					-180.00
Check	5032	03/07/2019	TH Malloy & Sons, Inc	1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil	-2,593.73
TOTAL					-2,593.73
Check	5033	03/08/2019	Picone, Vincent M	1001 · Navigant GF Operating 6605 · District Commissioner Stipends	-800.00
TOTAL					-800.00

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Type	Num	Date	Name	Account	Paid Amount
Check	5034	03/14/2019	Batteries Plus Bulbs	1001 · Navigant GF Operating 6120 · Radio Equip Upgrades & Maint	<u>-519.50</u>
TOTAL					-519.50
Check	5035	03/14/2019	Michelle D. Baker, Esq.	1001 · Navigant GF Operating 6725 · Tax Sale Fee	<u>-23,800.00</u>
TOTAL					-23,800.00
Check	5036	03/14/2019	Timothy M. Bliss, Attorney at Law	1001 · Navigant GF Operating 6703.02 · Legal - CBA	<u>-3,587.50</u>
TOTAL					-3,587.50
Check	5037	03/14/2019	Cumberland Pest Control, LLC	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	<u>-25.00</u> <u>-30.00</u> <u>-25.00</u>
TOTAL					-80.00
Check	5038	03/14/2019	Glatfelter Claims Management, Inc.	1001 · Navigant GF Operating 6701 · Insurances	<u>-128.57</u>
TOTAL					-128.57
Check	5039	03/14/2019	Greater Woonsocket Fire Chiefs Mutual Aid	1001 · Navigant GF Operating 6905.01 · Drills & Training	<u>-250.00</u>
TOTAL					-250.00
Check	5040	03/14/2019	Minuteman Trucks, Inc	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance	<u>-22.18</u> <u>-153.02</u> <u>-976.42</u> <u>-976.93</u> <u>976.93</u>
TOTAL					-1,151.62
Check	5041	03/14/2019	Police & Firemen's Insurance Assoc.	1001 · Navigant GF Operating 2028 · P & F Insurance Assoc.	<u>-741.02</u>
TOTAL					-741.02
Check	5042	03/14/2019	Purchase Power	1001 · Navigant GF Operating 6706 · Printing & Postage	<u>-650.00</u>
TOTAL					-650.00
Check	5043	03/14/2019	Simon's Supply	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	<u>-203.61</u>
TOTAL					-203.61
Check	5044	03/14/2019	Shipman's Fire Equipment	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	<u>-57.45</u>
TOTAL					-57.45
Check	5045	03/14/2019	S&D Road Service	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-661.57</u>
TOTAL					-661.57
Check	5046	03/14/2019	Woonsocket Door	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	<u>-460.00</u>
TOTAL					-460.00

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Type	Num	Date	Name	Account	Paid Amount
Check	5047	03/22/2019	Brett R. Anderson	1001 · Navigant GF Operating 6430 · Education Tuition Cost	<u>-2,636.02</u>
TOTAL					-2,636.02
Check	5048	03/22/2019	American Safety Programs & Training Inc.	1001 · Navigant GF Operating 6905.02 · FP & EMS Training	<u>-6.00</u>
TOTAL					-6.00
Check	5049	03/22/2019	A & P Fire Systems	1001 · Navigant GF Operating 6150 · Fire Alarm Testing 6150 · Fire Alarm Testing 6150 · Fire Alarm Testing 6150 · Fire Alarm Testing	<u>-106.00</u> <u>-106.00</u> <u>-106.00</u> <u>-106.00</u>
TOTAL					-424.00
Check	5050	03/22/2019	Cumberland, RI - Water Sta 2	1001 · Navigant GF Operating 6211 · Water Usage Fees	<u>-111.62</u>
TOTAL					-111.62
Check	5051	03/22/2019	Cumberland, RI - Water Sta 4	1001 · Navigant GF Operating 6211 · Water Usage Fees	<u>-19.34</u>
TOTAL					-19.34
Check	5052	03/22/2019	Cumberland, RI - Water Sta 5	1001 · Navigant GF Operating 6211 · Water Usage Fees	<u>-113.59</u>
TOTAL					-113.59
Check	5053	03/22/2019	Town of Cumberland Sta1	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	<u>-122.00</u>
TOTAL					-122.00
Check	5054	03/22/2019	Town of Cumberland Sta2	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	<u>-122.00</u>
TOTAL					-122.00
Check	5055	03/22/2019	Town of Cumberland Sta4	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	<u>-122.00</u>
TOTAL					-122.00
Check	5056	03/22/2019	Impact Custom Apparel LLC	1001 · Navigant GF Operating 6110 · Equipment Purchase & Upgrading	<u>-1,590.00</u>
TOTAL					-1,590.00
Check	5057	03/22/2019	Minuteman Trucks, Inc	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-55.20</u>
TOTAL					-55.20
Check	5058	03/22/2019	NAPA Auto Parts	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-9.67</u>
TOTAL					-9.67
Check	5059	03/22/2019	Narragansett Bay Comm Sta1	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	<u>-113.51</u>
TOTAL					-113.51
Check	5060	03/22/2019	Narragansett Bay Comm Sta2	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	<u>-44.92</u>
TOTAL					-44.92

**Cumberland Fire District
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March 2019**

Type	Num	Date	Name	Account	Paid Amount
Check	5061	03/22/2019	Narragansett Bay Comm Sta4	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	-44.92
TOTAL					-44.92
Check	5062	03/22/2019	National Grid Elec Sta1	1001 · Navigant GF Operating 6200 · Electricity	-1,079.75
TOTAL					-1,079.75
Check	5063	03/22/2019	National Grid Elec Sta2	1001 · Navigant GF Operating 6200 · Electricity	-436.31
TOTAL					-436.31
Check	5064	03/22/2019	National Grid Elec Sta4	1001 · Navigant GF Operating 6200 · Electricity	-1,965.06
TOTAL					-1,965.06
Check	5065	03/22/2019	National Grid Elec Sta5	1001 · Navigant GF Operating 6200 · Electricity	-547.44
TOTAL					-547.44
Check	5066	03/22/2019	National Grid Elec Sta5A	1001 · Navigant GF Operating 6200 · Electricity	-30.03
TOTAL					-30.03
Check	5067	03/22/2019	National Grid Gas Sta1	1001 · Navigant GF Operating 6201 · Gas & Hot Water	-919.63
TOTAL					-919.63
Check	5068	03/22/2019	National Grid Gas Sta2	1001 · Navigant GF Operating 6201 · Gas & Hot Water	-840.46
TOTAL					-840.46
Check	5069	03/22/2019	National Grid Gas Sta4	1001 · Navigant GF Operating 6201 · Gas & Hot Water	-808.67
TOTAL					-808.67
Check	5070	03/22/2019	National Grid Gas Sta5	1001 · Navigant GF Operating 6201 · Gas & Hot Water	-701.62
TOTAL					-701.62
Check	5071	03/22/2019	National Grid Gas Sta5A	1001 · Navigant GF Operating 6201 · Gas & Hot Water	-91.00
TOTAL					-91.00
Check	5072	03/22/2019	State of Rhode Island	1001 · Navigant GF Operating 6905.01 · Drills & Training 6905.01 · Drills & Training	-3,100.00 -3,100.00
TOTAL					-6,200.00
Check	5073	03/22/2019	Emergency Reporting	1001 · Navigant GF Operating 6145 · Shared Communications	-445.67
TOTAL					-445.67
Check	5074	03/22/2019	VFIS	1001 · Navigant GF Operating 6701 · Insurances	-5,120.00
TOTAL					-5,120.00

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March 2019

Type	Num	Date	Name	Account	Paid Amount
Check	5075	03/22/2019	Verizon Wireless	1001 · Navigant GF Operating	
				6202.02 · Air Cards	-160.04
				6202.02 · Air Cards	-320.08
TOTAL					-480.12
Check	5076	03/22/2019	W.B. Mason Co., Inc	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-73.50
TOTAL					-73.50
Check	5077	03/28/2019	B & M Printing	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-65.00
TOTAL					-65.00
Check	5078	03/28/2019	Cox Communications	1001 · Navigant GF Operating	
				6202.01 · Telephone	-855.74
TOTAL					-855.74
Check	5079	03/28/2019	Gretchen Guertin	1001 · Navigant GF Operating	
				6907 · Employee Support Health&Welfare	-1,200.00
TOTAL					-1,200.00
Check	5080	03/28/2019	L & J Auto	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-1,157.17
				6101 · Vehicle Repair & Maintenance	-137.81
				6101 · Vehicle Repair & Maintenance	-25.00
				6101 · Vehicle Repair & Maintenance	-196.53
				6101 · Vehicle Repair & Maintenance	-476.49
				6101 · Vehicle Repair & Maintenance	-79.96
				6101 · Vehicle Repair & Maintenance	-46.15
				6101 · Vehicle Repair & Maintenance	-225.75
TOTAL					-2,344.86
Check	5081	03/28/2019	Moore Medical LLC	1001 · Navigant GF Operating	
				6125 · First Aid Equip & Supplies	-194.48
				6125 · First Aid Equip & Supplies	-84.58
				6125 · First Aid Equip & Supplies	84.58
TOTAL					-194.48
Check	5082	03/28/2019	Northeast Rescue Systems	1001 · Navigant GF Operating	
				6110.01 · Turnout Gear	-1,682.00
				6110.01 · Turnout Gear	-92.50
TOTAL					-1,774.50
Check	5083	03/28/2019	Pawtucket Water Supply -Hydrants	1001 · Navigant GF Operating	
				6215.02 · Hydrant Fees - Pawtucket	-10,596.72
TOTAL					-10,596.72
Check	5084	03/28/2019	Pawtucket Water Supply Board	1001 · Navigant GF Operating	
				6211 · Water Usage Fees	-49.00
TOTAL					-49.00
Check	5085	03/28/2019	S&D Road Service	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-8,362.36
TOTAL					-8,362.36
Check	5086	03/28/2019	Shell /WEX Bank	1001 · Navigant GF Operating	
				6100 · Vehicle Gas & Oil	-622.31
TOTAL					-622.31
Check	5091	03/29/2019	Cumberland Fire District	1001 · Navigant GF Operating	
				1002 · FNB HRA Checking	-5,000.00
TOTAL					-5,000.00

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

	TOTAL				
	Mar 19	Jul '18 - Mar 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
4000.03 · Tax Revenue 2018	263,573.72	7,120,962.33	7,722,487.00	(601,524.67)	92.21%
4001 · Tax Revenue Prior Years	3,502.04	161,791.08	150,000.00	11,791.08	107.86%
4007 · NSF Fee Reimbursement Income	0.00	345.00	200.00	145.00	172.5%
4010 · Interest Income- Past Due Taxes	6,813.84	72,904.31	50,000.00	22,904.31	145.81%
4015 · Fire Prevention/Plan Review	2,562.00	28,983.00	50,000.00	(21,017.00)	57.97%
4050 · Interest Income General Fund	268.96	7,359.52	8,000.00	(640.48)	91.99%
4060 · Interest Income Truck Fund	0.00	0.00	50.00	(50.00)	0.0%
4065 · Interest Income Fire Prevention	12.02	109.14	50.00	59.14	218.28%
4070 · Interest Income-Retiremt Health	0.00	332.57	400.00	(67.43)	83.14%
4075 · Interest Income FireAlarm Maint	114.53	921.86	0.00	921.86	100.0%
4080 · Interest Income Navigant CD	0.00	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	5,906.20	45,582.93	38,594.00	6,988.93	118.11%
4110 · Miscellaneous Other Income	70.00	4,672.95	5,000.00	(327.05)	93.46%
4110.1 · Revenue Rescue Income	0.00	13,069.80	12,000.00	1,069.80	108.92%
4110.2 · Insurance Reimbursement	14.00	5,149.68	0.00	5,149.68	100.0%
4110.3 · Detail Reimbursement	933.75	19,838.45	43,000.00	(23,161.55)	46.14%
4110.4 · IOD Ins. Reimbursement	3,281.79	70,786.93	150,000.00	(79,213.07)	47.19%
4110.6 · MLC Fees	2,025.00	21,050.00	25,000.00	(3,950.00)	84.2%
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	27,551.20	43,448.09	30,000.00	13,448.09	144.83%
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	316,629.05	7,655,781.81	8,424,509.00	(768,727.19)	90.88%
Gross Profit	316,629.05	7,655,781.81	8,424,509.00	(768,727.19)	90.88%
Expense					
6100 · Vehicle Gas & Oil	3,216.04	34,840.99	40,000.00	(5,159.01)	87.1%
6101 · Vehicle Repair & Maintenance	13,280.29	86,824.26	85,000.00	1,824.26	102.15%
6110 · Equipment Purchase & Upgrading	1,736.67	5,734.56	20,000.00	(14,265.44)	28.67%
6110.01 · Turnout Gear	2,589.61	2,624.03	20,000.00	(17,375.97)	13.12%
6112 · Equipment Supplies & Repairs	159.79	5,415.10	7,000.00	(1,584.90)	77.36%
6113 · Equip Testing & Certification	0.00	6,616.20	7,000.00	(383.80)	94.52%
6120 · Radio Equip Upgrades & Maint	519.50	1,129.40	3,000.00	(1,870.60)	37.65%
6125 · First Aid Equip & Supplies	194.48	2,573.29	8,000.00	(5,426.71)	32.17%
6130 · Air Cascade Maintenance	709.96	1,714.00	2,500.00	(786.00)	68.56%
6140 · Communications Upgrades	0.00	0.00	0.00	0.00	0.0%
6145 · Shared Communications	445.67	7,117.46	7,000.00	117.46	101.68%
6150 · Fire Alarm Testing	424.00	1,097.00	1,500.00	(403.00)	73.13%
6200 · Electricity	4,058.59	30,823.04	36,000.00	(5,176.96)	85.62%
6201 · Gas & Hot Water	3,361.38	15,019.14	15,000.00	19.14	100.13%
6202.01 · Telephone	855.74	9,001.67	12,000.00	(2,998.33)	75.01%
6202.02 · Air Cards	480.12	4,321.18	5,500.00	(1,178.82)	78.57%
6210 · Sewer Assessment & Usage	569.35	2,448.06	4,000.00	(1,551.94)	61.2%
6211 · Water Usage Fees	293.55	1,461.80	4,000.00	(2,538.20)	36.55%
6215.01 · Hydrant Fees - Cumberland	0.00	224,070.00	225,070.00	(1,000.00)	99.56%
6215.02 · Hydrant Fees - Pawtucket	10,596.72	103,318.06	138,000.00	(34,681.94)	74.87%
6301 · Building Supplies & Maint.	2,164.71	24,257.61	25,000.00	(742.39)	97.03%
6305 · Furnishings	0.00	0.00	0.00	0.00	0.0%
6400.01 · Firefighters Salaries	219,876.66	2,013,989.52	2,920,500.00	(906,510.48)	68.96%
6400.02 · EMT Incentive	6,230.60	61,396.42	86,600.00	(25,203.58)	70.9%
6400.03 · OT Wages	90,103.24	766,284.01	1,055,014.00	(288,729.99)	72.63%
6400.08 · Holiday Stipend	0.00	136,554.63	168,490.00	(31,935.37)	81.05%
6400.09 · Longevity Pay	19,455.85	128,954.28	161,176.00	(32,221.72)	80.01%
6400.10 · Acting Officer Pay	36.90	1,747.74	2,000.00	(252.26)	87.39%
6400.11 · Detail Pay	1,012.50	14,199.00	15,000.00	(801.00)	94.66%
6400.12 · Other Salaries	0.00	0.00	2,000.00	(2,000.00)	0.0%
6400.13 · Injured on Duty Salaries	6,366.30	88,067.15	0.00	88,067.15	100.0%
6400.14 · Clothing Allowance	0.00	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%
6401 · Payroll Tax Expense	25,236.63	235,985.66	342,229.00	(106,243.34)	68.96%

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

	TOTAL				
	Mar 19	Jul '18 - Mar 19	Budget	\$ Over Budget	% of Budget
6402 · Pension Expense	57,534.81	580,206.87	802,638.00	(222,431.13)	72.29%
6410.01 · Healthcare Insurance	70,010.33	655,803.08	893,479.00	(237,675.92)	73.4%
6410.02 · Healthcare Co-Pays	(10,412.28)	(100,795.14)	(142,195.00)	41,399.86	70.89%
6410.03 · Healthcare Reimb. (HRA) -FF	2,828.89	33,438.25	40,000.00	(6,561.75)	83.6%
6410.04 · Healthcare -Dental	5,768.07	56,101.85	77,315.00	(21,213.15)	72.56%
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	2,636.02	6,714.39	2,000.00	4,714.39	335.72%
6510.01 · Healthcare Insurance -Retirees	11,508.77	107,804.69	141,299.00	(33,494.31)	76.3%
6510.03 · Healthcare Reimb. (HRA)-Retiree	2,340.29	14,818.49	10,000.00	4,818.49	148.19%
6510.04 · Healthcare -Dental -Retirees	469.72	4,962.39	6,988.00	(2,025.61)	71.01%
6520 · COLA - Retirees	0.00	11,934.47	11,935.00	(0.53)	100.0%
6600 · Administrative Salaries	20,944.62	216,899.18	310,284.00	(93,384.82)	69.9%
6605 · District Commissioner Stipends	800.00	15,133.36	22,700.00	(7,566.64)	66.67%
6610.01 · Healthcare Insurance -Admin	6,015.08	65,336.17	67,004.00	(1,667.83)	97.51%
6610.02 · Healthcare Co-Pays -Admin	(842.84)	(7,997.81)	(8,300.00)	302.19	96.36%
6610.03 · Healthcare Reimb. (HRA)-Admin	2,037.91	5,100.96	8,700.00	(3,599.04)	58.63%
6610.04 · Healthcare -Dental -Admin	769.75	6,747.95	7,112.00	(364.05)	94.88%
6615 · Payroll Tax Expense -Admin	1,504.26	15,750.04	22,970.00	(7,219.96)	68.57%
6701 · Insurances	5,248.57	310,456.57	352,800.00	(42,343.43)	88.0%
6703.01 · Legal	0.00	10,037.50	20,000.00	(9,962.50)	50.19%
6703.02 · Legal - CBA	3,587.50	17,518.75	30,000.00	(12,481.25)	58.4%
6705 · Office Supplies & Expenses	642.89	8,083.74	9,500.00	(1,416.26)	85.09%
6706 · Printing & Postage	650.00	3,148.93	5,000.00	(1,851.07)	62.98%
6707 · Newspaper Advertisements	210.00	946.00	1,500.00	(554.00)	63.07%
6708 · Computer Development Program	7.00	2,657.85	2,500.00	157.85	106.31%
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	99.00	975.27	750.00	225.27	130.04%
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	374.14	5,392.91	7,000.00	(1,607.09)	77.04%
6715 · Professional Fees	0.00	858.45	2,000.00	(1,141.55)	42.92%
6716 · Videographer	180.00	1,980.00	3,000.00	(1,020.00)	66.0%
6720 · Abatements	16.33	1,009.91	500.00	509.91	201.98%
6725 · Tax Sale Fee	23,800.00	51,125.00	30,000.00	21,125.00	170.42%
6730 · Bank Service Fee	12.00	287.00	200.00	87.00	143.5%
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	6,450.00	8,416.47	2,500.00	5,916.47	336.66%
6905.02 · FP & EMS Training	6.00	6,506.00	2,500.00	4,006.00	260.24%
6906 · Medical Examinations	590.00	3,455.00	3,000.00	455.00	115.17%
6907 · Employee Support Health&Welfare	1,200.00	3,197.48	3,800.00	(602.52)	84.14%
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	3,657.65	12,235.94	8,000.00	4,235.94	152.95%
7030 · Spec. Fund Radio Box Alarm	2,168.41	9,823.88	5,000.00	4,823.88	196.48%
7040 · Spec. Fund Fire Prevention Exp	3,352.41	15,380.55	18,000.00	(2,619.45)	85.45%
7050 · Tax - Legal & Collection Fees	0.00	827.89	1,000.00	(172.11)	82.79%
7080 · Interest Expense-L-1 Truck Loan	411.85	3,343.98	5,000.00	(1,656.02)	66.88%
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	9,417.00	62,523.00	25,000.00	37,523.00	250.09%
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	649,969.00	6,344,371.85	8,424,509.00	(2,080,137.15)	75.31%
Net Ordinary Income	(333,339.95)	1,311,409.96	0.00	1,311,409.96	100.0%
Net Income	(333,339.95)	1,311,409.96	0.00	1,311,409.96	100.0%

Cumberland Fire District
Trial Balance
As of March 31, 2019

	Mar 31, 19	
	Debit	Credit
1001 · Navigant GF Operating	347,730.42	
1002 · FNB HRA Checking	6,718.50	
1003 · FNB HRA Savings	0.00	
1004 · FNB Fire Prevention	22,979.71	
1005 · Navigant Savings MM	343,160.71	
1007 · FNB Retiree HealthCare Fund	0.00	
1008 · FNB Truck Fund	40.03	
1009 · FNB FP Savings	63,025.90	
1010 · Navigant Fire Alarm Maint	1,991.07	
1011 · Navigant CD	0.00	
1012 · Webster Bank	100,111.55	
1013 · Navigant Fire Alarm Maint MM	90,921.86	
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	44,881.53	
1215 · Tax Receivable 2017	0.00	
1216 · Tax Receivable 2018	578,048.08	
1217 · Tax Receivable 2019	0.00	
1300 · Collection/Returned CK Fees	65.00	
1305 · Tax Sale Fees	24,183.11	
1310 · Radio Box Fees	2,175.00	
1311 · FF Detail Receivable	549.25	
1312 · Fire Prevention Fees	330.00	
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 · Prepaid 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 March 31, 2019

	Mar 31, 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		1,272.02
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.		172.98
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		38,249.25
2253 · Deferred Tax Revenue 2018-2019		577,988.72
2254 · Deferred Tax Revenue 2019-2020		3,036.66
2280 · Misc Other Deferred Revenue		15.00
2281 · Deferred Tax Sale Fee Income		22,420.60
2285 · Deferred Radio Box Income		387.29
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	0.00	
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		7,120,962.33
4001 · Tax Revenue Prior Years		161,791.08
4007 · NSF Fee Reimbursement Income		345.00
4010 · Interest Income- Past Due Taxes		72,904.31
4015 · Fire Prevention/Plan Review		28,983.00
4050 · Interest Income General Fund		7,359.52
4065 · Interest Income Fire Prevention		109.14
4070 · Interest Income-Retiremt Health		332.57
4075 · Interest Income FireAlarm Maint		921.86
4080 · Interest Income Navigant CD		949.17
4105 · Reimbursed Ins.-Former Employee		45,582.93
4110 · Miscellaneous Other Income		4,672.95
4110.1 · Revenue Rescue Income		13,069.80
4110.2 · Insurance Reimbursement		5,149.68
4110.3 · Detail Reimbursement		19,838.45
4110.4 · IOD Ins. Reimbursement		70,786.93
4110.6 · MLC Fees		21,050.00
4111 · Income Radio Box 2018		37,525.00
4112 · Income Radio Box 2017		200.00
4115 · Tax Sale Fee Income		43,448.09
6100 · Vehicle Gas & Oil	34,840.99	
6101 · Vehicle Repair & Maintenance	86,824.26	
6110 · Equipment Purchase & Upgrading	5,734.56	
6110.01 · Turnout Gear	2,624.03	
6112 · Equipment Supplies & Repairs	5,415.10	
6113 · Equip Testing & Certification	6,616.20	
6120 · Radio Equip Upgrades & Maint	1,129.40	
6125 · First Aid Equip & Supplies	2,573.29	
6130 · Air Cascade Maintenance	1,714.00	
6145 · Shared Communications	7,117.46	
6150 · Fire Alarm Testing	1,097.00	
6200 · Electricity	30,823.04	

Cumberland Fire District
Trial Balance
As of March 31, 2019

	Mar 31, 19	
	Debit	Credit
6201 · Gas & Hot Water	15,019.14	
6202.01 · Telephone	9,001.67	
6202.02 · Air Cards	4,321.18	
6210 · Sewer Assessment & Usage	2,448.06	
6211 · Water Usage Fees	1,461.80	
6215.01 · Hydrant Fees - Cumberland	224,070.00	
6215.02 · Hydrant Fees - Pawtucket	103,318.06	
6301 · Building Supplies & Maint.	24,257.61	
6400.01 · Firefighters Salaries	2,013,989.52	
6400.02 · EMT Incentive	61,396.42	
6400.03 · OT Wages	766,284.01	
6400.08 · Holiday Stipend	136,554.63	
6400.09 · Longevity Pay	128,954.28	
6400.10 · Acting Officer Pay	1,747.74	
6400.11 · Detail Pay	14,199.00	
6400.13 · Injured on Duty Salaries	88,067.15	
6400.14 · Clothing Allowance	43,777.00	
6400.15 · Education Incentive	6,000.00	
6401 · Payroll Tax Expense	235,985.66	
6402 · Pension Expense	580,206.87	
6410.01 · Healthcare Insurance	655,803.08	
6410.02 · Healthcare Co-Pays		100,795.14
6410.03 · Healthcare Reimb. (HRA) -FF	33,438.25	
6410.04 · Healthcare -Dental	56,101.85	
6410.05 · Healthcare -Vision	5,100.00	
6420 · Life Insurance	10,000.00	
6430 · Education Tuition Cost	6,714.39	
6510.01 · Healthcare Insurance -Retirees	107,804.69	
6510.03 · Healthcare Reimb. (HRA)-Retiree	14,818.49	
6510.04 · Healthcare -Dental -Retirees	4,962.39	
6520 · COLA - Retirees	11,934.47	
6600 · Administrative Salaries	216,899.18	
6605 · District Commissioner Stipends	15,133.36	
6610.01 · Healthcare Insurance -Admin	65,336.17	
6610.02 · Healthcare Co-Pays -Admin		7,997.81
6610.03 · Healthcare Reimb. (HRA)-Admin	5,100.96	
6610.04 · Healthcare -Dental -Admin	6,747.95	
6615 · Payroll Tax Expense -Admin	15,750.04	
6701 · Insurances	310,456.57	
6703.01 · Legal	10,037.50	
6703.02 · Legal - CBA	17,518.75	
6705 · Office Supplies & Expenses	8,083.74	
6706 · Printing & Postage	3,148.93	
6707 · Newspaper Advertisements	946.00	
6708 · Computer Development Program	2,657.85	
6709 · Computerized Tax Bills	14,262.00	
6710 · External Accounting Fees	11,350.00	
6711 · Fire Chief Expenses	975.27	
6714 · Payroll Processing Fees	5,392.91	
6715 · Professional Fees	858.45	
6716 · Videographer	1,980.00	
6720 · Abatements	1,009.91	
6725 · Tax Sale Fee	51,125.00	
6730 · Bank Service Fee	287.00	
6735 · IRS HRA Fee	142.38	
6800 · Affiliated Fire Associations	798.95	
6905.01 · Drills & Training	8,416.47	
6905.02 · FP & EMS Training	6,506.00	
6906 · Medical Examinations	3,455.00	
6907 · Employee Support Health&Welfare	3,197.48	
7010 · Contingency	7,209.00	
7020 · Sick Time Payout	12,235.94	
7030 · Spec. Fund Radio Box Alarm	9,823.88	
7040 · Spec. Fund Fire Prevention Exp	15,380.55	
7050 · Tax - Legal & Collection Fees	827.89	
7080 · Interest Expense-L-1 Truck Loan	3,343.98	
7310 · Capital Improvements	62,523.00	
9999 · Ask My Accountant	0.00	
TOTAL	<u>14,303,724.49</u>	<u>14,303,724.49</u>