

**Demo Fire District
Chart of Accounts 2007**

A 821	Gen Fund Surplus Tr	State Code	Spending Limit WS Reference
001	Gen Fund Surplus Tr	A 821	\$267,814.28
000	Gen Fund Surplus Tr	A 821	\$285,507.59
002	Prior Year Expenses	A 821	\$17,693.31
A1001	Real Property Taxes	State Code	Spending Limit WS Reference
001	Real Property Taxes	A1001	\$1,745,780.25
A2401	Int. & Earn. Checking	State Code	Spending Limit WS Reference
005	Int. & Earn. Checking	A2401	\$0.00
006	Int. & Earn. MMkt	A2401	\$0.00
004	INT & EARN SAVINGS	A2401	\$18,000.00
007	Int. & Earn. CD's	A2401	\$0.00
A2665	Sale of Equipment	State Code	Spending Limit WS Reference
010	Sale of Equipment	A2665	\$0.00
A2680	Insurance Recoveries	State Code	Spending Limit WS Reference
015	Insurance Recoveries	A2680	\$0.00
A2701	Refund Expenditures	State Code	Spending Limit WS Reference
020	Refund Expenditures	A2701	\$0.00
A2705	Gifts & Donations	State Code	Spending Limit WS Reference
025	Gifts & Donations	A2705	\$0.00
A2770	Other Unclassified	State Code	Spending Limit WS Reference
030	Other Unclassified	A2770	\$0.00
A3060	NYS Aid Record Mgmt	State Code	Spending Limit WS Reference
035	NYS Aid Record Mgmt	A3060	\$0.00
A3410.1	Fire Alarm Sys.Maint	State Code	Spending Limit WS Reference
020	Fire Alarm Sys.Maint	A3410.1	B4 \$3,000.00
025	Hydrant Maintenance	A3410.1	B4 \$1,000.00
002	Treasurer	A3410.1	B4 \$21,000.00
030	Truck Delivery	A3410.1	B4 \$1,000.00
904	FICA Employee Medicr	A3410.1	B4 \$0.00
900	NYS Retire. Employee	A3410.1	B4 \$0.00
903	FICA Employee SocSec	A3410.1	B4 \$0.00
902	Federal Income Tax	A3410.1	B4 \$0.00
016	Incident Report Clrk	A3410.1	B4 \$0.00
901	NYS Income Tax	A3410.1	B4 \$0.00
015	Computer Sys. Managr	A3410.1	B4 \$0.00
000	Salaries & Pension	A3410.1	\$47,000.00
001	Secretary	A3410.1	B4 \$21,000.00

**Demo Fire District
Chart of Accounts 2007**

A3410.2	Haz-Mat Equipment	State Code	Spending Limit WS Reference
009	Haz-Mat Equipment	A3410.2	\$4,000.00
007	Prot.Turn-out Gear	A3410.2	\$60,000.00
006	Ex.Eng.Co. Equipment	A3410.2	\$29,500.00
016	12-MARINE	A3410.2	\$10,000.00
015	Tech Rescue Eq	A3410.2	\$0.00
014	Other Misc. Fire Eq.	A3410.2	\$5,000.00
013	Uniforms & Badges	A3410.2	\$15,000.00
005	H&L Co. Equipment	A3410.2	\$10,000.00
005	Misc. Admin. Equip.	A3410.2	\$0.00
008	Medical Equipment	A3410.2	\$200.00
010	Fire Police Equip.	A3410.2	\$1,500.00
002	Computer Equipment	A3410.2	\$20,250.00
017	TRAINING EQUIPMENT	A3410.2	\$3,000.00
018	HURST EQUIP	A3410.2	\$2,000.00
012	S.C.B.A. Equipment	A3410.2	\$40,000.00
000	Administrative Equip	A3410.2	\$30,500.00
001	Fire Alarm System	A3410.2	\$1,000.00
001	Office Equipment	A3410.2	\$5,250.00
004	Chief's Equipment	A3410.2	\$2,000.00
003	Furniture&Furnishing	A3410.2	\$5,000.00
004	Leased&Real Property	A3410.2	\$0.00
011	Fire Apparatus	A3410.2	\$0.00
000	Firematic Equipment	A3410.2	\$213,200.00
002	Fire Hose	A3410.2	\$10,000.00
003	Radio Equipment	A3410.2	\$20,000.00
A3410.4	Admin. Contractual	State Code	Spending Limit WS Reference
000	Admin. Contractual	A3410.4	\$57,400.00
019	Maint. App. Other	A3410.4	\$1,500.00
000	Insurance (exempt)	A3410.4	\$134,600.00
005	Audit Fees& Expenses	A3410.4	\$2,400.00
021	Fuel Mobil Fleet Cd.	A3410.4	\$3,500.00
001	Office Supplies	A3410.4	\$2,500.00
027	Uniform/Badge Maint.	A3410.4	\$2,000.00
000	Gen. Fund Receipts	A3410.4	\$1,763,780.25
002	B&G Snow Clearing	A3410.4	\$17,000.00
001	Bldgs&Grds Maint Sup	A3410.4	\$10,000.00
012	Computer Maint, Contract	A3410.4	\$20,000.00
009	Public Notices	A3410.4	\$1,500.00
008	Printing & Supply	A3410.4	\$3,000.00
007	Trng.Mag.Subscriptn.	A3410.4	\$2,000.00
006	Association Dues	A3410.4	\$1,500.00
022	Fuel Sunoco Card	A3410.4	\$500.00
023	Fuel Citgo Fleet	A3410.4	\$500.00
024	Bolkema Fuel Co.	A3410.4	\$15,000.00
031	Radio Maint. Equip.	A3410.4	\$10,000.00
026	S.C.B.A. Maint. Supl	A3410.4	\$6,500.00
018	Maint.App. Tires	A3410.4	\$4,000.00

**Demo Fire District
Chart of Accounts 2007**

002	Postage	A3410.4	\$1,000.00
030	Fire Alarm Sys.Maint	A3410.4	\$1,000.00
006	VERIZON WIRELESS	A3410.4	\$1,000.00
005	VERIZON 2800+	A3410.4	\$2,500.00
003	Electric O&R FuelEXC	A3410.4	\$25,000.00
002	Electric O&R AlarmHL	A3410.4	\$30,000.00
010	Election Expenses	A3410.4	\$500.00
011	Assets Appraisal Fee	A3410.4	\$3,000.00
000	Utilities Contract	A3410.4	\$78,000.00
001	WATER-FIRE SUPP.	A3410.4	\$3,000.00
001	Maint. App. 96 Chief Tahoe	A3410.4	\$0.00
025	Gen. Equip. Maint.	A3410.4	\$5,000.00
004	Maint. App. 12-1501	A3410.4	\$8,000.00
020	Traffic Safety Sigs.	A3410.4	\$3,000.00
010	Lease Excelsior Eng	A3410.4	\$150,066.00
010	Maint.App. 12-Patrol	A3410.4	\$2,000.00
009	Maint. App. 12-TRV	A3410.4	\$1,500.00
008	Maint. App. 12-1250 KME	A3410.4	\$6,000.00
007	Maint. App. 12-1500 Sea	A3410.4	\$0.00
012	Lease PR School Dist	A3410.4	\$1.00
005	Maint. App. 12-EQ	A3410.4	\$8,000.00
015	Maint. App. 12-2000 Sea.	A3410.4	\$7,000.00
003	Maint. App. 12-1750	A3410.4	\$7,500.00
002	Maint. App. 02 Chief Exc	A3410.4	\$4,000.00
040	Hose Testing	A3410.4	\$7,500.00
013	Maint. App. 99 Chief Yuk	A3410.4	\$0.00
004	Legal Fees& Expenses	A3410.4	\$15,000.00
011	Maint. App. 12-SRV	A3410.4	\$1,000.00
000	Fire Equip. & Alarm	A3410.4	\$154,500.00
006	Maint. App. 12-Tower	A3410.4	\$15,000.00
039	Prot. Gear Maint.	A3410.4	\$8,000.00
001	Judgements & Claims	A3410.4	\$500.00
000	Judgements & Claims	A3410.4	\$500.00
006	Gen.OfficerLiability	A3410.4	\$0.00
005	Property Floater Ins	A3410.4	\$0.00
003	Gen.Auto & Umbrl.Lia	A3410.4	\$36,000.00
002	Alarm Sys. Equip.Ins	A3410.4	\$0.00
011	Lease Hook & Ladder	A3410.4	\$185,658.25
000	Insurance Contract.	A3410.4	\$36,700.00
012	Maint. App. 12-35	A3410.4	\$1,000.00
038	Truck Maint. Supply	A3410.4	\$3,000.00
037	Medical Supplies	A3410.4	\$1,000.00
036	Haz-Mat & Foam Suppl	A3410.4	\$10,000.00
035	Fire Police Supplies	A3410.4	\$500.00
034	Fire Prevention Supp	A3410.4	\$8,000.00
033	Generator Maint.	A3410.4	\$1,000.00
016	Maint. App 12-ATV 03 F350	A3410.4	\$1,000.00
001	Treasurers Bond Ins.	A3410.4	\$700.00
001	Convention AFDSNY	A3410.4	\$10,000.00
003	Computer Supplies	A3410.4	\$5,000.00

B13

**Demo Fire District
Chart of Accounts 2007**

007	A.T.&T. LD Card Call	A3410.4		\$1,500.00
009	AVAYA	A3410.4		\$5,000.00
010	ARCH Pagers	A3410.4		\$0.00
011	NEXTEL	A3410.4		\$10,000.00
014	Maint App. 04 Chief Exp	A3410.4		\$2,000.00
000	Trav&Firefighter Exp	A3410.4		\$130,500.00
002	Convention NYS AFC	A3410.4		\$5,000.00
003	Convention Firehouse Expo	A3410.4		\$10,000.00
004	Convention Harrisburg & Other	A3410.4		\$0.00
010	Travel App. Inspect	A3410.4		\$0.00
011	Travel Other	A3410.4		\$1,000.00
012	SPARE	A3410.4		\$0.00
015	Inspection Dinner	A3410.4		\$32,000.00
016	Public Meet.Refresh	A3410.4		\$2,000.00
017	Fire&Drill Refresh.	A3410.4		\$10,000.00
018	Chief's Meet.Refresh	A3410.4		\$0.00
019	Fire Training	A3410.4		\$20,000.00
032	Int. Heat Det. Maint	A3410.4		\$2,000.00
020	CDL Driver Training	A3410.4		\$500.00
000	Bldgs. & Grds. Exp.	A3410.4		\$365,725.25
021	Physical Exams	A3410.4		\$35,000.00
023	Phy.Fitness Training	A3410.4		\$5,000.00
022	Hep "B" & Lyme Innoc	A3410.4		\$0.00
A5031	Interfund Transfers	State Code	Spending Limit WS Reference	
050	Interfund Transfers	A5031		\$0.00
A5095	Other Non Rev Recpts	State Code	Spending Limit WS Reference	
060	Other Non Rev Recpts	A5095		\$0.00
A8021	Opening Bal Gen Fund	State Code	Spending Limit WS Reference	
091	Opening Bal Gen Fund	A8021		\$285,507.59
A8029	Closing Balance	State Code	Spending Limit WS Reference	
000	Closing Balance	A8029		\$0.00
001	Closing Balance Gen	A8029		\$0.00
A9010.8	NYS Retire. Employer	State Code	Spending Limit WS Reference	
000	NYS Retire. Employer	A9010.8		\$0.00
001	NYS Retire. Employer	A9010.8		\$0.00
A9025.8	Service Award Prog.	State Code	Spending Limit WS Reference	
001	Service Award Prog.	A9025.8	B20	\$135,000.00
000	Service Award	A9025.8		\$135,000.00
A9030.8	Federal Medicare	State Code	Spending Limit WS Reference	
002	Federal Medicare	A9030.8	B10	\$685.00
001	FICA Employer SocSec	A9030.8	B10	\$3,500.00

**Demo Fire District
Chart of Accounts 2007**

000	FICA Employer	A9030.8		\$4,185.00
A9040.8	Workers Compensation	State Code	Spending Limit WS Reference	
001	Workers Compensation	A9040.8	B7	\$1,600.00
A9045.8	Grp.Life Ins. Active	State Code	Spending Limit WS Reference	
002	Grp.Life Ins. Active	A9045.8		\$50,000.00
A9050.8	Unemployment Insur.	State Code	Spending Limit WS Reference	
003	Unemployment Insur.	A9050.8	0	\$0.00
A9055.8	VFBL Disability Ins.	State Code	Spending Limit WS Reference	
004	VFBL Disability Ins.	A9055.8	B7	\$81,000.00
A9060.8	Supp.Hosp/Med&AccIns	State Code	Spending Limit WS Reference	
005	Supp.Hosp/Med&AccIns	A9060.8	B8	\$2,000.00
A9901.9	General to LANDBG	State Code	Spending Limit WS Reference	
004	General to LANDBG	A9901.9	B15	\$100,000.00
000	Fund Transfers	A9901.9		\$375,970.00
002	General to NEWAPP	A9901.9	B15	\$250,000.00
006	General to TRAFFIC	A9901.9	B15	\$0.00
007	General to UNEMPL	A9901.9	B15	\$970.00
003	General to APPREP	A9901.9	B15	\$0.00
005	General to RADIO	A9901.9	B15	\$25,000.00
R	RESV. TRAFFIC CTRLS.	State Code	Spending Limit WS Reference	
000	RESV. TRAFFIC CTRLS.	R		\$0.00
000	Resv.Land Bldg&Grds	R		\$100,000.00
000	Resv. Maint Trucks	R		\$0.00
000	Resv.Unemploy.Ins.	R		\$970.00
000	Resv.Radio Equip.	R		\$25,000.00
000	Resv. New Apparatus	R		\$250,000.00
R2401	Int.& Earn. CD's	State Code	Spending Limit WS Reference	
023	Int.& Earn. CD's	R2401		\$0.00
022	Int.& Earn. MMkt.	R2401		\$0.00
020	Int.& Earn. Savings	R2401		\$0.00
021	Int.& Earn. Checking	R2401		\$0.00
022	Int.& Earn. MMkt.	R2401		\$0.00
021	Int.& Earn. Checking	R2401		\$0.00
020	Int.& Earn. Savings	R2401		\$0.00
020	Int.& Earn. Savings	R2401		\$0.00
023	Int.& Earn. CD's	R2401		\$0.00
023	Int.& Earn. CD's	R2401		\$0.00
022	Int.& Earn. MMkt.	R2401		\$0.00
021	Int.& Earn. Checking	R2401		\$0.00
020	Int.& Earn. Savings	R2401		\$0.00

**Demo Fire District
Chart of Accounts 2007**

021	Int. & Earn. Checking	R2401	\$0.00
023	Int. & Earn. CD's	R2401	\$0.00
020	Int. & Earn. Savings	R2401	\$0.00
021	Int. & Earn. Checking	R2401	\$0.00
023	Int. & Earn. CD's	R2401	\$0.00
022	Int. & Earn. MMkt.	R2401	\$0.00
023	Int. & Earn. CD's	R2401	\$0.00
022	Int. & Earn. MMkt.	R2401	\$0.00
021	Int. & Earn. Checking	R2401	\$0.00
022	Int. & Earn. MMkt.	R2401	\$0.00
020	Int. & Earn. Savings	R2401	\$0.00

R3410.2	New App.Resrv. Disp.	State Code	Spending Limit WS Reference
001	New App.Resrv. Disp.	R3410.2	\$0.00
001	AppRep Resv Disburse	R3410.2	\$0.00
001	Land/Bl/Gr Resv Disb	R3410.2	\$0.00
000	New App. Resv. Disb.	R3410.2	\$0.00
001	Traffic Resv Disb	R3410.2	\$0.00
000	Traffic Resv.Disb.	R3410.2	\$0.00
001	Radio Resv Disburse	R3410.2	\$0.00
000	RadioEquip.Resv.Disb	R3410.2	\$0.00
000	LandImprv.Resv.Disb.	R3410.2	\$0.00
000	App.Maint.Resv.Disb.	R3410.2	\$0.00

R3410.4	Unempl.Ins.Resv.Disb	State Code	Spending Limit WS Reference
001	Unempl.Ins.Resv.Disb	R3410.4	\$0.00
000	Unempl.Ins.Resv.Disb	R3410.4	\$0.00

R5031	Interfund from GEN	State Code	Spending Limit WS Reference
001	Interfund from GEN	R5031	\$25,000.00
001	Interfund from GEN	R5031	\$250,000.00
001	Interfund from GEN	R5031	\$100,000.00
001	Interfund From GEN	R5031	\$0.00
001	Interfund From GEN	R5031	\$970.00
006	UNIFBG TO LANDBG	R5031	\$0.00
001	Interfund from GEN	R5031	\$0.00

R8021	Open.Bal.Resv.UNEMPL	State Code	Spending Limit WS Reference
091	Open.Bal.Resv.UNEMPL	R8021	\$11,456.15
091	Open.Bal Resv NewApp	R8021	\$1,340,635.02
091	Open. Bal.Resv Radio	R8021	\$191,211.64
091	Open.Bal.Resv.TRAFIC	R8021	\$57,667.97
091	Open. Bal. Resv Land	R8021	\$381,755.03
091	Open. Bal Resv ApRep	R8021	\$154,498.15

R8029	Closing Bal. APPREP	State Code	Spending Limit WS Reference
003	Closing Bal. APPREP	R8029	\$0.00
005	Closing Bal. RADIO	R8029	\$0.00
006	Closing Bal. TRAFIC	R8029	\$0.00

**Demo Fire District
Chart of Accounts 2007**

007	Closing Bal. UNEMPL	R8029		\$0.00
002	Closing Bal. NEWAPP	R8029		\$0.00
004	Closing Bal. LANDBG	R8029		\$0.00
R9901.9	Reserve to Reserve	State Code	Spending Limit WS Reference	
030	Reserve to Reserve	R9901.9	B15	\$0.00