

**BOARD OF FIRE COMMISSIONERS  
FAIRVIEW FIRE DISTRICT**

**19 ROSEMONT BOULEVARD  
P. O. BOX 1680  
WHITE PLAINS, NY 10602-1680**  
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ROBERT A. FITZGERALD  
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SECRETARY  
MATILDE ABATE  
TREASURER

24 March 2010

Christopher Ellis, Chief Examiner  
Office of the State Comptroller  
33 Airport Center Drive, Suite 103  
New Windsor, New York 12553

Dear Mr. Ellis:

Re: Fairview Fire District  
Response and Corrective Action Plan  
Report of Examination 2009M-211  
Period Covered: January 1, 2008 - April 24, 2009

This letter shall serve as the combined response and Corrective Action Plan of the Fairview Fire District to the above-referenced Report of Examination.

The District's response to Audit Note 1:

The Office of the State Comptroller made numerous changes to the final Report of Examination that were not covered in the email to the Fire District, and several items addressed in our answer were in response to errors contained in the preliminary version of the State Comptroller's Report, which were frankly acknowledged by the Comptroller's representative at the exit conference on 4 January 2010. Certainly, the Comptroller's representative at the exit conference implied directly that the numerous errors in the draft report did warrant issuing a revised draft report.

The District categorically disputes that only "minor adjustments" were discussed at the exit conference. Rather, seven (7) District officials and the District's attorney met with one (1) Comptroller's representative for 3-1/2 hours minimum, during which all but one of the proposed findings were disputed by Fire District officials. In fact, in discussing portions of the draft report, which the Comptroller's representative felt *should remain*, the Comptroller's representative stated to all present:

*"I am trying to find one thing in this report that is right."*

The District's response to Audit Note 2:

The Office of the State Comptroller audited several items during the fieldwork phase. These included the capital reserve funds, claim vouchers, bank statements and reconciliations, surety bonds, general ledger, policies, bid processes, payroll, staffing, and fire district elections procedures. During the four (4) month period from April to July of the active fieldwork phase, the Secretary met with Auditor at least forty (40) times to review and explain District policies and procedures. During the same period, the Treasurer met with the Auditor at least twenty (20) times to discuss and explain District fiscal policies. The fieldwork phase also included discussions with the Chief. The Auditor, the Auditor's supervisor, and another employee from the State Comptroller's Office met with the Chief for several hours to discuss manpower and the operation of the Fire Department. District officials expressed exasperation at the number of times the Auditor returned with a new area of inquiry or a follow-up question. In response, we were told:

*"My chief does not like [an audit with] no findings."*

The Fire District officials appreciate and understand that the scope of the audit was narrowed based on the result of the Comptroller's "risk assessment." However, all of the items noted above were thoroughly examined in this audit. After these areas were found to be flawless, the audit was narrowed to a review of payroll procedures. Simple fairness requires that readers of the Report of Examination be told that the overall audit examined many more areas of importance than just those addressed in the final report.

The District's response to Audit Note 3:

The payment of all raises is normally established in writing by the Board on or before the date they become effective. As part of the Board's corrective action plan regarding the Comptroller's Recommendation No. 2, the Board shall ensure that all pay raises (including those of the Treasurer and Senior Clerk, whose salary raises are generally based on the raises given to the firefighters under their collective bargaining agreement) are in writing before the date they become effective.

The District's response to Audit Note 4:

The Office of the State Comptroller was shown the original voided holiday checks for two of the three new firefighters, the direct deposit reversal for the third new firefighter, the memorandum from the payroll processing company setting forth the amount of the funds credited back to the Fire District, and the bank statement for the Payroll Account showing the credit to the account. The Office of the State Comptroller was also shown the stop payment order for the lost check reported by another firefighter along with the memorandum from the payroll processing company setting forth the amount of the stop payment and the bank statement showing the credit to the Payroll Account of the Fire District. These records are credible proof that there was no overpayment of holiday pay.

In response to these items brought up before the exit conference and at the exit conference, the Office of the State Comptroller's sole response is "District officials have not provided us with any additional, credible information that would cause us to amend our report." This note does not

address what was provided, nor state what was found “not credible,” nor acknowledge the receipt of information from the Fire District which fully explained this supposed error.

The District’s response to Audit Note 5:

While the Rules and Regulations that were adopted in 1974 do not address the “Treasurer’s recordkeeping procedures for her payroll activities,” they do address the following items cited in the audit:

- Article VI sets forth the Board’s direction to the Chief to make out-of-title and non-permanent appointments and the Chief’s duty to do so.
- Article VI states that the Chief, “shall designate Members of any of the various ranks or grades to perform, temporarily, the duties of the Members of the next higher rank and shall specify when necessary the duties to be performed by such Members.”
- Article VI states that “no assignment of a permanent character shall be made except by approval of the Board.”
- Articles X, XV, and XVIII of the Rules and Regulations establish the roll call procedure (by which attendance/absences are duly noted and recorded). These articles also direct the maintenance of time and attendance records, and specifically state that “all Officers and Members of the Department shall work such tours of duty as may be governed by a working schedule on file at Headquarters.”
- Article XVI of the Rules and Regulations directs the distribution of paychecks by the Chief.

Again without explanation, the Office of the State Comptroller has chosen to ignore these written procedures of the Board, and then wrongly accuses Fire District officials of lacking the very protocols established – since 1974 – in the Rules and Regulations.

The Board makes all permanent appointments and sets forth the starting date, salary, and probationary period (where applicable) by resolution for all new employees of the Fire District without exception.

The District’s response to Audit Note 6:

The Office of the State Comptroller’s review of the minutes of the Board meetings was obviously incomplete. Resolution R08-02-14 setting forth the starting dates and salary for the three new firefighters is contained in the minutes of 21 February 2008. The resolution can be found on page 14 following the SEQRA and Special Election resolutions. The minutes for the year 2008, including the special meeting of 21 February 2008, were provided to the Office of the State Comptroller on a CD during the initial stages of the audit. Page 14 of the minutes of 21 February 2008 is attached to this response. [ADDENDUM 1] In fact, each hiring is always preceded by a Board resolution approving the hire and setting the starting date and salary. Fire District officials must ask why the Office of the State Comptroller failed to review minutes provided and then cited the Fire District for a lack of authorization clearly set forth in those very minutes.

The District's response to Audit Note 7:

The Office of the State Comptroller is wrong. The Settlement Agreement (referred to as Addendum B by the Office of the State Comptroller) does not supersede the Rules and Regulations of the Fairview Fire District. The Office of the State Comptroller has insisted upon misinterpreting the intent and language of the PERB agreement that was negotiated and drafted by the labor attorney for the Fire District with the Greenburgh Uniformed Firefighters Association and the Fairview Fire Officers Association. The Settlement Agreement (which *inter alia* settled the officer decertification petition and established the position of Executive Deputy Chief) by its intent and language only supersedes prior negotiations between the parties. The Settlement Agreement states "this Agreement contains the entire Agreement of the parties with respect to its subject matter and supersedes all prior negotiations and agreements between them." The Settlement Agreement does not name or suggest the Fire District officers who will make the non-permanent or permanent assignments of the Executive Deputy Chief position. This is set forth in the Rules and Regulations. The Rules and Regulations are only superseded by general order or special order, specifically to maintain the integrity of this critical document, as it establishes the guidelines for the operation of the Fire District. The Office of the State Comptroller has no basis in fact or in law for its improper and unexplained assertion that the Settlement Agreement supersedes the Rules and Regulations for the Government of Officers and Members of the Fairview Fire District.

In 2008, the Acting (non-permanent) Executive Deputy Chief title was filled the entire year from the 1<sup>st</sup> of January through the 31<sup>st</sup> of December without interruption. The first incumbent served as Acting Executive Chief until 15 January 2008. The second incumbent in 2008 began his rotation on 15 January 2008 via Special Order 08-02 dated 8 January 2008, and the third incumbent began his rotation on 3 November 2008 via Special Order 08-30 dated 30 October 2008. Payroll change forms were prepared and submitted by the Chief's Office to the Treasurer in accordance with the above special orders. The payroll change form for the second incumbent was submitted via facsimile, and was date stamped. This document was provided to the State Comptroller's Office. Apparently, it was neither read nor considered.

The District's response to Audit Notes 8 and 11:

As stated in our response, we acknowledge that there was an error as the Treasurer did not realize that a second step was required to amend the register from the payroll processing company to reduce the holiday pay total recorded in the register. The Office of the State Comptroller has, however, compounded the error by ignoring the voided checks, stop payment order and corresponding credits to the District's Payroll Account on 21 May 2008 and 29 July 2008.

The Payment Advice memo for the void/stop shows the net amount of the holiday checks for the three (3) new firefighters generated on the Week 20 payroll for 22 May 2008. Despite the allegations contained in the Report of Examination, the amount of the holiday pay credit that we set forth in our answer is the true and correct net amount of the voided holiday checks. The original voided checks for two (2) of the three (3) new firefighters are on file in the Treasurer's office. There was a direct deposit reversal for the third firefighter. We have attached a copy of the voided checks and corresponding pay stub with names and personal information redacted [ADDENDUM 2, 3, & 4] along with the void/stop memo [ADDENDUM 5] and the Bank Statement showing the credit to the District's Payroll Account [ADDENDUM 6].

The Payroll records for the firefighter alleged to have received payment for twenty-one (21) holidays show Check No. 20875586 for the sum of \$1856.58 net (\$3532.40 gross) was recorded on the Week 20 Payroll for 22 May 2008 under Code "H" (for Holiday). The firefighter reported that his holiday check was lost, and the Treasurer issued a stop payment on the check. The payroll processing company confirmed the void/stop payment for Check No. 20875586 in the amount of \$1856.58. The bank statement for the Payroll Account shows a credit transaction to the Payroll Account on 29 July 2008 for the sum of \$1856.58, the net amount of the firefighter's holiday pay. The payroll records for Week 20, void/stop payment confirmation, and the bank statement are attached to this response with names and personal information redacted [ADDENDUM 7, 8, & 9] to show that payment for seven (7) holidays was reversed and credited back to the Fire District.

As the Office of the State Comptroller is aware that all original holiday checks issued by the Fire District were prepared prior to 22 May 2008 and dated 22 May 2008, their comment that the *"reversing transaction on May 22, 2008 would indicate that this reversal is for some other payroll error that took place prior to that date"* is wrong and ignores the Fire District's several attempts to explain and document this error, which was found and corrected before the check was issued and well before it was raised in the audit.

The District's response to Audit Notes 9 and 11:

There are additional errors on the spreadsheet provided by the Office of the State Comptroller. Specifically, the State Comptroller's Office applied the wrong hourly rate in the holiday pay calculations for two of the three new firefighters. The Office of the State Comptroller incorrectly applied a later rate (with EMT pay) in their calculations for two of the new firefighters. The three new firefighters were not entitled to EMT pay and did not receive EMT pay at the time the first holiday pay was issued in May 2008. We believe these errors may have contributed to the State Comptroller's misimpression that the amount of the voided holiday checks was incorrect.

The District's response to Audit Note 10:

The Secretary provided a copy of the Memorandum of Agreement to the Office of the State Comptroller upon receipt of the following email from the Auditor on 22 January 2010:

*"You refer to a Memorandum Agreement between the Fire District and the Officers as of March 2008 in your response. My question to you is this Memorandum identical to the CBA that is in effect through 2011? What are the differences in benefits and wording."*

The Secretary responded by submitting the Memorandum of Agreement, which was signed and initialed by the Negotiating Committee of the Board of Fire Commissioners and the Negotiating Committee for the officers. It is a valid agreement that establishes the negotiated changes to the Officers Collective Bargaining Agreement (CBA). In fact, the use of a memorandum of agreement to memorialize terms of agreement in CBA negotiations is a practice in use throughout the State. It is hard to believe that the State Comptroller's Office were ignorant of the difference between a final CBA and a memorandum of agreement that routinely precedes it.

The Board Chair, who, as a member of the Negotiating Committee, executed the Memorandum of Agreement, submitted the following email to the Comptroller's Office verifying the validity of the document and the date it was signed:

*"I am in receipt of Secretary Mauro-Wade's email to you this afternoon, wherein she responds to your inquiries regarding the undated Memorandum of Agreement between GUFA, Local 1586 and the Fairview Fire District.*

*This will confirm that then-Fire Commissioner Peter L. Keating and I, as members of the Negotiating Committee of the Fairview Fire District Board of Fire Commissioners, executed the undated Memorandum of Agreement on or about March 10, 2008. To the best of my recollection, there was no Item 9 in the Memorandum. The entire Board of Fire Commissioners authorized the execution of the Memorandum, and the terms of the Memorandum formed the basis of the CBA that was subsequently executed."*

As stated in the District's response to the preliminary draft report, a copy of the Memorandum of Agreement was filed with the Treasurer and Secretary on 11 March 2008. The Secretary began the process of drafting a new Officers' CBA based on the Memorandum of Agreement. The Secretary sent the Memorandum of Agreement and the draft of the new Officers CBA to the labor attorney for the District via email on 1 April 2008:

"Attached you will find a draft of the Officers CBA and the Memorandum of Agreement with the Officers. Please review and amend CBA as needed."

The District's response to Audit Note 12:

The District is in agreement with the amendment to the Report of Examination that correctly states that the incumbent in the full-time Senior Clerk position was paid \$56,487 for that position during 2008 and \$30,000 for her duties as the part-time Secretary to the Board of Fire Commissioners in 2008.

The District's response to Audit Note 13:

The Personnel Committee set the amount of the stipend at \$24,000 per year prior to the rotation of the deputy chiefs in the Acting Executive Deputy Chief position in 2007. The second incumbent in the Acting Executive Deputy Chief position in 2008 received \$20,000 for serving approximately ten (10) months.

The District's response to Audit Notes 14 & 16:

The District began the process of drafting the Chief's contract upon completion of the Officers CBA in October 2008. The salaries were established at the same rate as the firefighters and fire officers. The Personnel Committee of the Board of Fire Commissioners and the Chief had discussions in November and December 2008 regarding the contract and the Acting Executive Deputy Chief position. In January 2009, the Board appointed a permanent Executive Deputy Chief, and the draft of the Chief's contract was amended to include the Executive Deputy Chief title. On 10 March 2009, the general counsel recommended separating the contract following his

review of the contract language. The Personnel Committee agreed with the general counsel's recommendation, and the District began the process of separating the contracts for the Chief and the Executive Deputy Chief. This process was not completed until June 2009. However, a copy of the salary terms contained in the draft of the Chief's contract was provided to the Auditor in early May 2009.

When the Auditor informed the Treasurer that there was an error, the Treasurer discussed the matter with the Board. After consideration, the Board elected to set the amount of the 2008 salary for the Chief at the amount actually paid to the Chief in 2008. The Auditor was informed of the Board's decision and provided with a copy of the resolution approving the Chief's contract, which states that the contract contains an amendment to base salary for the year 2008. The Board's decision and action was forthright and appropriate.

#### The District's response to Audit Note 15:

The Fire District acknowledges that personnel change forms were signed in early January 2009 establishing the salary for the Senior Clerk, Secretary, and Treasurer for 2009, and verifying the final salary for the Senior Clerk and Treasurer in 2008 that incorporated the 4% raise.

The District provided this information to the Auditor, but it was necessary to include this information in our response to the preliminary audit report, since the preliminary report contained the erroneous statement "*After we [the Comptroller's Office] brought these discrepancies in the contract or the lack of a contract to the attention of District officials, the Board retroactively authorized the contracts for the salary increases given in 2008.*"

#### Summary

The Board of Fire Commissioners has historically and without exception established the hire date and salary for all new employees by resolution of the Board. The Chief is charged with implementing the contracts of the Board, and in this capacity, directs the execution of personnel change forms for new employees established by Board resolution and for salary changes set forth in the collective bargaining agreements, contracts, or memoranda of agreement which are negotiated and executed by the Board. To date, the Office of the State Comptroller has been remiss in its inexplicable disregard of the Rules and Regulations, voided original holiday checks, stop payment/void memoranda from the payroll processing company, and corresponding credits to the District's Payroll Account. Frankly, the Report of Examination and the Notes responding to the District's letter are flawed and should be reversed. Indeed, the Board of Fire Commissioners and Fire District officials who attended the exit conference fully expected that a revised report would be issued.

Nonetheless, the Board has directed the formation of a payroll policy that sets forth the established practices under the Rules and Regulations. In addition, the payroll policy will establish new guidelines for payroll verification to ensure payroll accuracy. It is anticipated that the payroll policy will be adopted on 15 April 2010, the first Board meeting held after the filing of the Report of Examination.

This corrective action plan should satisfactorily address the recommendations set forth in the

Report of Examination and allay any concerns, justified or not, regarding the Board's internal controls over the District's payroll function.

Very truly yours,

FAIRVIEW FIRE DISTRICT



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Robert A. Fitzgerald  
Chair  
Board of Fire Commissioners

By: *Thelia I. Wade*  
Fire District Secretary

The following resident Fire District electors who are registered voters of the Town are hereby appointed to act as Chairman, Election Inspectors and Ballot Clerks at said Special Election:

- |                                  |                     |
|----------------------------------|---------------------|
| <u>Mary Catherine Malone</u>     | Chairman            |
| <u>Marguerite (Peggy) Malone</u> |                     |
| <u>Theresa Pfeiffer</u>          | Election Inspectors |
| <u>Jill Malone</u>               |                     |
| <u>Doris Danyko</u>              |                     |
| <u>Karen Jackson</u>             |                     |
| <u>Deborah Alvarez Brown</u>     | Ballot Clerk        |
| <u>Rhonda Beville</u>            |                     |

The Chairman, Election Inspectors and Ballot Clerk shall each be paid the sum of \$150.00 for conducting said Special Election.

This resolution shall take effect immediately.

Roll call, Commissioners Simmons, Iacovelli, Robinson, Fitzgerald and Keating voting aye, nays none, none absent.

The motion was carried.

**R08-02-14**

Upon the motion offered by Commissioner Robinson and seconded by Commissioner Iacovelli that the following eligible candidates shall be employed by the Fairview Fire District;

1. Bryan Peterson shall be employed as a firefighter in the Fairview Fire District effective 3 March 2008 at a starting salary of \$45,201.00 contingent upon passing a medical examination, the successful completion of the Basic Fire Training Course at the State or County Fire Training Academy, and a maximum probationary period of fifty-two weeks;
2. Neil Davino shall be employed as a firefighter in the Fairview Fire District effective 4 March 2008 at a starting salary of \$45,201.00 contingent upon passing a medical examination, the successful completion of the Basic Fire Training Course at the State or County Fire Training Academy, and a maximum probationary period of fifty-two weeks;
3. Michael Murray shall be employed as a firefighter in the Fairview Fire District effective 5 March 2008 at a starting salary of \$45,201.00 contingent upon passing a medical examination, the successful completion of the Basic Fire Training Course at the State or County Fire Training Academy, and a maximum probationary period of fifty-two weeks.

Roll call, Commissioners Simmons, Iacovelli, Robinson, Fitzgerald and Keating voting aye, nays none, none absent.

The motion was carried.

**R08-02-15**

Upon the motion offered by Commissioner Iacovelli and seconded by Commissioner Simmons that the Board shall enter into Executive Session to discuss labor matter concerning officer contract negotiations and the Training Officer Schedule Arbitration:

Roll call, Commissioners Simmons, Iacovelli, Robinson, Fitzgerald, and Keating voting aye, nays none, none absent.

The motion was carried.

The Board entered Executive Session at 21:28 hours.



CO FILE DEPT. CLOCK VCHR NO. 040  
7Y6 098012 0000200023 2

# Earnings Statement



FAIRVIEW FIRE DISTRICT  
GENERAL FUND  
19 ROSEMONT BLVD.  
WHITE PLAINS, NY 10607

Period Ending: 05/15/2008  
Pay Date: 05/22/2008

Social Security Number: XXX-XX-XXXX

Earnings	rate	hours	this period	year to date
Holiday			1,825.43	1,825.43
<b>Gross Pay</b>			<b>\$1,825.43</b>	<b>10,865.63</b>

COPY

### Deductions Statutory

Other	
X	-1,095.25
<b>Net Pay</b>	<b>\$0.00</b>

Your federal taxable wages this period are  
\$1,825.43

COPY

COPY

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TEAR HERE

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VERIFY DOCUMENT AUTHENTICITY: COLORED AREA MUST CHANGE INTO ONE GRADUALLY AND EVENLY FROM DARK TO LIGHT OR VICE VERSA

FAIRVIEW FIRE DISTRICT  
GENERAL FUND  
19 ROSEMONT BLVD.  
WHITE PLAINS, NY 10607

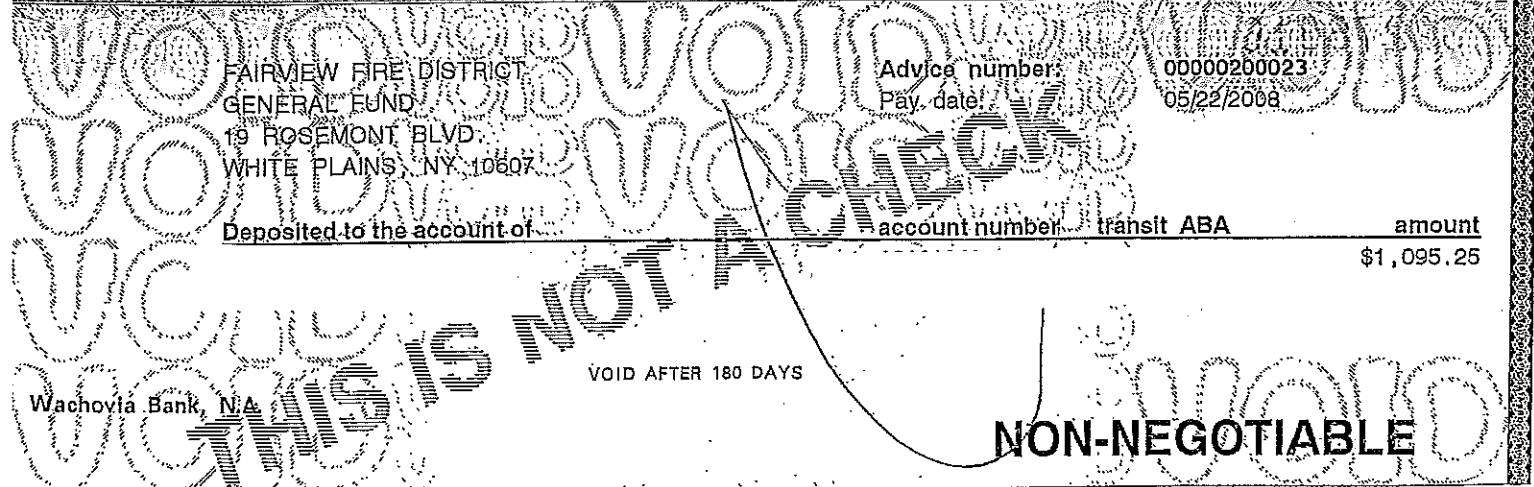
Advice number: 00000200023  
Pay date: 05/22/2008

Deposited to the account of \_\_\_\_\_ account number \_\_\_\_\_ transit ABA \_\_\_\_\_ amount  
\$1,095.25

Wachovia Bank, N.A.

VOID AFTER 180 DAYS

NON-NEGOTIABLE



CO. FILE DEPT. FLOCK NUMBER 040  
7Y6 098011 0020875603 2

ADDENDUM 3

# Earnings Statement



FAIRVIEW FIRE DISTRICT  
GENERAL FUND  
19 ROSEMONT BLVD.  
WHITE PLAINS, NY 10607

Period Ending: 05/15/2008  
Pay Date: 05/22/2008

Social Security Number: XXX-XX-XXXX

Earnings	rate	hours	this period	year to date
Holiday			1,825.43	1,825.43
Overtime				24.45
<b>Gross Pay</b>			<b>\$1,825.43</b>	<b>11,063.93</b>

COPY

## Deductions Statutory

**Net Pay** \$1,095.26

Your federal taxable wages this period are  
\$1,825.43

COPY

COPY

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TEAR HERE

VERIFY DOCUMENT AUTHENTICITY. A COLORED AREA MUST CHANGE IN TONE AS IT GRADUALLY WANDS EVENLY FROM DARK AT TOP TO LIGHTER AT BOTTOM.

FAIRVIEW FIRE DISTRICT  
GENERAL FUND  
19 ROSEMONT BLVD.  
WHITE PLAINS, NY 10607

7Y6  
Payroll check number: 20875603  
Pay date: 05/22/2008

Pay to the  
order of:

This amount: ONE THOUSAND NINETY FIVE AND 26/100 DOLLARS

\$1095.26

ASSISTANCE WITH VERIFICATION AVAILABLE AT 877-423-7243

VOID AFTER 180 DAYS

Wachovia Bank, N.A.



*James B. Benson*  
ADP AUTHORIZED SIGNATURE

⑈ 20875603⑈ ⑆ 03 1 100 2 25⑆ 2079950083 1 2 2⑈

CO. FILE DEPT. CLOCK NUMBER 040  
7Y6 098010 0020875598 2

ADDENDUM 4  
**Earnings Statement**



FAIRVIEW FIRE DISTRICT  
GENERAL FUND  
19 ROSEMONT BLVD.  
WHITE PLAINS, NY 10607

Period Ending: 05/15/2008  
Pay Date: 05/22/2008

Social Security Number: XXX-XX-XXXX

Earnings	rate	hours	this period	year to date
Holiday			1,825.43	1,825.43
Overtime				456.36
<b>Gross Pay</b>			<b>\$1,825.43</b>	<b>11,148.14</b>

COPY

**Deductions** Statutory

**Net Pay** \$1,095.26

Your federal taxable wages this period are  
\$1,825.43

COPY

COPY

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VERIFY DOCUMENT AUTHENTICITY: COLORED AREA MUST CHANGE IN TONE GRADUALLY AND EVENLY FROM DARK TO LIGHTER AT BOTTOM

7Y6 098010 0020875598 05/22/08

FAIRVIEW FIRE DISTRICT  
GENERAL FUND  
19 ROSEMONT BLVD.  
WHITE PLAINS, NY 10607

Payroll check number: 20875598  
Pay date: 05/22/2008

Pay to the order of: **ONE THOUSAND NINETY FIVE AND 26/100 DOLLARS** **\$1095.26**

Wachovia Bank, N.A.

VOID AFTER 180 DAYS

ASSISTANCE WITH VERIFICATION AVAILABLE AT 877-423-7243

ADP AUTHORIZED SIGNATURE

⑈ 20875598⑈ ⑆ 031100225⑆ 2079950083122⑈

ADP  
 FINANCIAL SERVICES DIVISION  
 1700 WALT WHITMAN RD  
 MELVILLE NY 11746



05/20/2008

CLEAR DOC

P A Y M E N T A D V I C E ( H )

TOWN OF GREENBURGH NEW YORK FAIRVIEW FIR  
 19 ROSEMONT BLVD  
 WHITE PLAINS, NY 10607

YOUR ACCOUNT WAS CREDITED ON 05/20/2008 FOR THE FOLLOWING REASON

BR/CO	DESCRIPTION	DOCUMENT NO	CHECK DATE	RSN	AMOUNT
96/7Y6	REV/PYRS FILE # 098012 PRODUCT IO TOTALPAY ER FSDD	59504602	05/22/2008	DD1	\$1,095.25 CR
96/7Y6	REV/PYRS FILE # 098010 CHECK # 20875598 PRODUCT IO TOTALPAY ER ADP CHECK	59504630	05/22/2008	C2	\$1,095.26 CR
96/7Y6	REV/PYRS FILE # 098011 CHECK # 20875603 PRODUCT IO TOTALPAY ER ADP CHECK	59504643	05/22/2008	C2	\$1,095.26 CR
SUB-TOTAL					\$3,285.77 CR
PAYMENT ADVICE TOTAL					\$3,285.77 CR

IF YOU HAVE ANY QUESTIONS CONCERNING THIS PAYMENT ADVICE, PLEASE CALL YOUR CLIENT SERVICE REPRESENTATIVE.

REASON DESCRIPTION

- C2 YOU ARE BEING CREDITED FOR A VOID/STOP PAYMENT REQUEST PLACED ON THE ABOVE EMPLOYEE(S) AND PAY DATE(S).
- DD1 A DIRECT DEPOSIT TRANSACTION IS BEING REFUNDED TO YOU FOR THE EMPLOYEE(S) AND PAY DATE(S) REFERENCED ABOVE. THE DEPOSIT WAS DELETED AT YOUR REQUEST. IF THE REVERSAL AT THE BANK IS UNSUCCESSFUL, YOUR ACCOUNT WILL BE RE-IMPOUNDED.



6-10-08

Commerce Bank, N.A.  
1701 Route 70 East  
Cherry Hill, New Jersey 08034-5400  
1-888-751-9000

ADDENDUM 6

013602NNY1N00005225

FAIRVIEW FIRE DISTRICT  
PAYROLL ACCOUNT  
PO BOX 1680  
WHITE PLAINS, NY 10607

11

We're here 7 days a week, 24 hours a day at 1-888-751-9000.

**PUBLIC FUND INTEREST CHECKING**



Statement Balance as of 04/30/08		\$33,970.02
Plus 4 Deposits and Other Credits		\$678,359.18
Less 17 Checks and Other Debits		\$685,627.71
Statement Balance as of 05/31/08		\$26,801.49

**Transactions By Date**

Date	Description	Debit	Credit	Balance
05/01/08	RATE CHANGE TO 1.02000			\$33,970.02
05/02/08	AC-ADP TX/FINCL SVC-ADP - TAX	\$28,394.74		\$5,575.28
05/02/08	CHECK # 1261	\$1,961.98		\$3,613.30
05/05/08	INTERNET BANKING TRANSFER		\$250,000.00	\$253,613.30
05/07/08	AC-ADP TX/FINCL SVC-ADP - TAX	\$67,977.34		\$185,635.96
05/07/08	AC-ADP TX/FINCL SVC-ADP - TAX	\$115,844.69		\$69,791.27
05/07/08	CHECK # 1267	\$1,496.00		\$68,295.27
05/09/08	CHECK # 1264	\$23,519.14		\$44,776.13
05/12/08	CHECK # 1268	\$76.46		\$44,699.67
05/12/08	CHECK # 1263	\$867.31		\$43,832.36
05/13/08	CHECK # 1269	\$143.50		\$43,688.86
05/13/08	CHECK # 1270	\$1,384.24		\$42,304.62
05/13/08	CHECK # 1265	\$1,961.98		\$40,342.64
05/19/08	INTERNET BANKING TRANSFER		\$425,000.00	\$465,342.64
05/20/08	CHECK # 1272	\$1,496.00		\$463,846.64
05/21/08	AC-ADP TX/FINCL SVC-ADP - TAX		\$3,285.77	\$467,132.41
05/21/08	AC-ADP TX/FINCL SVC-ADP - TAX	\$151,304.75		\$315,827.66
05/21/08	AC-ADP TX/FINCL SVC-ADP - TAX	\$215,203.30		\$100,624.36
05/22/08	CHECK # 1271	\$44,634.23		\$55,990.13
05/23/08	CHECK # 1273	\$867.31		\$55,122.82
05/30/08	AC-ADP TX/FINCL SVC-ADP - TAX	\$28,394.74		\$26,728.08
05/31/08	INTEREST PAYMENT		\$73.41	\$26,801.49

**Check Transactions**

Number	Date	Amount	Number	Date	Amount	Number	Date	Amount
1261	05/02	\$1,961.98	1264	05/09	\$23,519.14	1267*	05/07	\$1,496.00
1263*	05/12	\$867.31	1265	05/13	\$1,961.98	1268	05/12	\$76.46

Items denoted with an "E" are electronic entries and will not have a check image.

L.	80.00	3,364.19	3,364.19	FIT SS MED	NY	Check# 20875585 1,475.20
Rate: 3364.19		3,532.40 H ✓	3,532.40	FIT SS MED	NY	Check# 20875586 Pay 2 1,856.58
Rate: 42.0524	10.00 18.00	420.52 1135.41	1,555.93	FIT SS MED	NY	Check# 20875587 Pay 3 817.77

**HFC**

ADDENDUM 7

ADDENDUM 8

Case Id: 000062645  
Co. Code: 7Y6

Case Number: 000062645  
Co. Code: 7Y6  
Co. Name: FAIRVIEW FIRE DISTRI

The void/stop payment you requested for check number 20875586 in the amount of 1856.58 was processed. A void/stop payment takes 48 hours to process from the day of request. Your account will be credited for the net amount of the check within 72 hours. Please refer to the case number above if you need to contact us further about this stop payment.

If you do not intend to reissue the pay for the same net amount, please void the check on your next payroll. Voiding the check will insure the employee's year-to-date figures are stated correctly as well as promotes a refund of the employer taxes.

Please note: Placement of a stop payment on a check that is lost or not in your possession will not relieve client of liability to ADP for a check which is presented to ADP by a "holder in due course" as defined under applicable state commercial laws.

We appreciate this opportunity to be of service.

Please note that we are unable to accept a reply to this e-mail. If you need any further assistance, please e-mail us by the use of the "Contact Us" button on our regional website at [www.support.adp.com](http://www.support.adp.com). Please put the Case Number in the subject/title of the e-mail.

Please take a moment to complete the next Quality Survey that you receive. We appreciate your business and your feedback is important to us.

ADP Client Services  
[www.support.adp.com](http://www.support.adp.com)

Did you know that you can submit unemployment rate changes and can also access over 500 product solutions on our Knowledge Solutions Database. Please log onto [www.support.adp.com](http://www.support.adp.com) and discover other valuable information and helpful tools!

Please do not reply to this email. For all Service and Support questions, contact your ADP Service Representative. Mail sent to this address may not be responded to.

\*



8-26-08  
 TD Bank, N.A.  
 1701 Route 70 East  
 Cherry Hill, New Jersey 08034-5400  
 1-888-751-9000

ADDENDUM 9

013602NNY1N00005096

FAIRVIEW FIRE DISTRICT  
 PAYROLL ACCOUNT  
 PO BOX 1680  
 WHITE PLAINS, NY 10607

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We're here 7 days a week, 24 hours a day at 1-888-751-9000.

**PUBLIC FUND INTEREST CHECKING**

Statement Balance as of 06/30/08	\$283,313.04
Plus 4 Deposits and Other Credits	\$461,974.04
Less 27 Checks and Other Debits	\$706,236.11
Statement Balance as of 07/31/08	\$29,051.97

**Transactions By Date**

Date	Description	Debit	Credit	Balance
07/01/08	RATE CHANGE TO 1.60000			\$283,313.04
07/01/08	CHECK # 1282	\$1,961.98		\$281,351.06
07/02/08	AC-ADP TX/FINCL SVC-ADP - TAX	\$28,394.74		\$252,956.32
07/02/08	AC-ADP TX/FINCL SVC-ADP - TAX	\$66,691.62		\$186,264.70
07/02/08	AC-ADP TX/FINCL SVC-ADP - TAX	\$115,993.51		\$70,271.19
07/07/08	CHECK # 1288	\$1,596.00		\$68,675.19
07/07/08	CHECK # 1286	\$20,994.79		\$47,680.40
07/08/08	CHECK # 1287	\$867.31		\$46,813.09
07/08/08	CHECK # 1291	\$1,384.24		\$45,428.85
07/10/08	CHECK # 1290	\$76.46		\$45,352.39
07/10/08	CHECK # 1289	\$2,105.53		\$43,246.86
07/11/08	CHECK # 1294	\$158.47		\$43,088.39
07/14/08	CHECK # 1293	\$21.67		\$43,066.72
07/14/08	CHECK # 1292	\$86.68		\$42,980.04
07/15/08	INTERNET BANKING TRANSFER		\$250,000.00	\$292,980.04
07/15/08	CHECK # 1298	\$1,596.00		\$291,384.04
07/16/08	AC-ADP TX/FINCL SVC-ADP - TAX	\$70,777.70		\$220,606.34
07/16/08	AC-ADP TX/FINCL SVC-ADP - TAX	\$121,502.24		\$99,104.10
07/17/08	CHECK # 1295	\$22,324.37		\$76,779.73
07/18/08	CHECK # 1301	\$71.75		\$76,707.98
07/18/08	CHECK # 1297	\$867.31		\$75,840.67
07/25/08	CHECK # 1300	\$210.55		\$75,630.12
07/28/08	INTERNET BANKING TRANSFER		\$200,000.00	\$275,630.12
07/28/08	CHECK # 1296	\$2,105.53		\$273,524.59
07/29/08	AC-ADP TX/FINCL SVC-ADP - TAX		\$1,856.58	\$275,381.17
07/29/08	CHECK # 1303	\$1,596.00		\$273,785.17
07/30/08	AC-ADP TX/FINCL SVC-ADP - TAX	\$69,871.96		\$203,913.21
07/30/08	AC-ADP TX/FINCL SVC-ADP - TAX	\$123,966.71		\$79,946.50

OK# 208755RC