

CUMBERLAND FIRE DISTRICT
FINANCE DEPARTMENT MEMORANDUM

To: Honorable Members, Cumberland Fire District Committee
From: Tom Bruce, Finance Director
Date: 8/21/15
Re: Finance Department Report

Financial Audit:

PPA, our audit firm, has been working on-site at Headquarters and has assigned a team of four staff members to our current FY'15 engagement. They are currently verifying selected revenue, payroll and disbursement type transactions, documenting internal controls as well as completing other review processes.

Our staff have prepared and assembled information as requested by the auditors. A separate set of files is being maintained by Finance for each the four former districts in regard to data and materials provided to the audit firm. The items provided to date include year-end financials, bank reconciliations and adjusted trial balance reports. I will provide this type of progress report in regard to the engagement in the upcoming regular Fire Committee meetings.

Prior 2014-2015 Fiscal Year: Individual District Year End Financial Statements:

Please find the attached individual 2014-2015 fiscal year financial statements for each of the four districts as of June 30, 2015. The statements have been submitted by Bob Murray for North Cumberland, Ed Yazbak for Cumberland Hill, Beth Markey for Cumberland Fire and Diane Karolyshyn for Valley Falls. On Tuesday, I will briefly report on the results and other significant factors of each of the statements.

Current 2015-2016 Fiscal Year: CFD July 31 Financial Statements:

Also, please find the attached monthly financial reports as of July 31, 2015 for the CFD town-wide district.

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Accrual Basis

Cumberland Hill Fire District

Profit & Loss

November 2014 through June 2015

	Nov '14 - Jun ...
Income	
4000 • Tax Revenues-Current year	1,601,571.83
4010 • Interest Income- Past Due Taxes	9,914.15
4015 • Fire Prevention/Plan Review	7,188.20
4055 • Investment Income-Accrued Be...	65.23
4060 • Investment Income Truck Fund	244.39
4070 • Investmnt & Income-Retrmnt Heal	571.51
4071 • interest Income Washer Dryer ac	2.42
4072 • Interest Cascade acct	0.22
4073 • Interest Radio Box Alarm	0.56
4110 • Miscellaneous Other Income	60,681.27
4200 • Sale of Assets	18,000.00
Total Income	1,698,239.78
Gross Profit	1,698,239.78
Expense	
5111 • Vehicle Gas & Oil	9,064.61
5112 • Vehicle Repair & Maintenance	10,695.27
5115 • Cascade Maintenance	289.10
5121 • Upgrading & Equipment Purcha...	9,799.70
5122 • Radio Equipment Upgrades & M...	1,081.83
5123 • Equipment Supplies & Expenda...	280.80
5124 • First Aid Equipment & Suppl	2,792.92
5231 • Telephone	3,857.36
5232 • Electricity	10,782.17
5233 • Gas & Hot Water	4,774.33
5234 • Building Supplies & Expendables	3,143.42
5235 • Building Maintenance & Repairs	12,026.59
5236 • Sewer Assessment & Usage	466.92
5340 • Firefighter Salaries & Wages	-6,445.44
5340.1 • Salaries - Firefighters Full	470,169.77
5340.2 • Salaries - Overtime Wages	130,329.41
5340.3 • Salaries - Holiday Pay	29,965.50
5340.4 • Salaries - Vacation Pay	49,884.16
5340.5 • Salaries - Sick Pay	18,757.64
5340.7 • Salaries - Longevity Pay	16,035.42
5340.8 • Salaries - Acting Officer Pay	29,512.92
5340.9 • Salaries-Detail Pay	890.50
5341 • Payroll Tax Expenses	59,777.24
5342 • Pension Plan Expenses	151,278.36
5343 • Medical Insurance Benefits	168,860.67
5344 • Dental Insurance	10,898.44
5345 • Vision Care	700.00
5346 • Life Insurance Benefits	2,520.00
5347 • Uniform & Clothing Allowance	10,194.40
5348 • Call Firefighters Stipends	0.00
5349 • Manpower Training	3,490.00
5350 • PT Firefighters Salaries & Wage	0.00
5351 • Health and Welfare	2,786.00
5411 • Insurances	81,079.42
5412 • Supplies & Exps - Business Off	6,317.08
5414 • Office Supplies and Expenses	372.13
5415 • Treasurer Supplies & Exp	111.08
5416 • Fire Chief Supplies & Exp	1,686.99
5417 • Contingency Expenses	5,005.17
5418 • Newspaper Advertisements	502.03
5419 • Computer & Data Processing fee	1,967.29
5420 • Computerized Payroll Proc. Fees	3,002.35
5421 • Computerized Accounting reports	1,527.50
5422 • District Commissioner Stipends	10,939.55
5423 • District Clerk Stipend	266.67
5424 • District Treasurer Salary	8,793.38
5425 • District Business Manager	24,762.05
5427 • Legal & Labor Relation Fees	54.00

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Accrual Basis

Cumberland Hill Fire District
Profit & Loss
November 2014 through June 2015

	Nov '14 - Jun ...
5429 · District Accountant Stipend	2,000.00
5500 · Refunds & Abatements	-5,114.29
5611 · Legal & Collection Fees	103.40
6020 · Spec. Fund Cumb. Hydrant Fees	767.36
6030 · Spec. Fund Fire Prevention Exp	1,735.52
6060 · Spec. Fund Retirement Health	715.40
6070 · Legal, Accounting, Consulting	0.00
6080 · CONSOLIDATION EXPENSE	5,647.86
66900 · Reconciliation Discrepancies	0.30
Total Expense	<u>1,370,902.25</u>
Net Income	<u><u>327,337.53</u></u>

N. Cumberland Fire District
June 2015 YTD

	May		June		2014-2015 Annual Budget	Remaining Balance
	Actual	YTD	Actual	YTD		
4000 · TAXES COLLECTED	10,413.90	1,601,061.21	2,403.02	1,603,464.23	1,467,768	135,696.23
4010 · INTEREST INCOME, NET OF FEES	459.08	4,598.69	354.85	4,953.54	8,000	(3,046.46)
4100 · VARIOUS FEES	0.00	68,414.95	668.00	69,082.95	5,000	64,082.95
	10,872.98	1,674,074.85	3,425.87	1,677,500.72	1,480,768	196,732.72
6000 · GAS, DIESEL, AND OIL	1,259.04	16,513.45	2,732.03	19,245.48	23,000	3,754.52
6010 · TRUCK REPAIRS	1,707.97	16,980.92	10,972.48	27,953.40	18,000	(9,953.40)
6020 · TRUCK TIRES	0.00	3,852.00	0.00	3,852.00	1,800	(2,052.00)
6030 · UPGRADING & PUR NEW EQUIPMENT	115.35	15,144.31	(7,403.75)	7,740.56	11,000	3,259.44
6040 · RADIO EQUIPMENT & REPAIRS	0.00	2,450.47	0.00	2,450.47	2,000	(450.47)
6050 · SUPPLIES & REPAIRS TO EQUIPMENT	0.00	2,752.14	440.25	3,192.39	4,000	807.61
6060 · FIRST AID EQUIP & EMS SUPPLIES	0.00	2,327.90	172.92	2,500.82	3,500	999.18
6100 · ELECTRICITY	467.56	6,806.87	662.43	7,469.30	7,000	(469.30)
6110 · HEAT & WATER	382.95	7,392.66	532.32	7,924.98	8,000	75.02
6120 · TELEPHONE	218.04	4,372.78	385.93	4,758.71	5,500	741.29
6130 · BUILD SUPPLIES, REPAIRS, & IMPR	80.14	5,654.85	324.19	5,979.04	7,500	1,520.96
6140 · AIR CASCADE MAINTENANCE	0.00	0.00	0.00	0.00	350	350.00
6150 · MISCELLANEOUS	156.04	2,599.74	615.76	3,215.50	1,500	(1,715.50)
6200 · PAYROLL - Standard	71,755.69	686,796.52	64,569.42	751,365.94	736,000	(15,365.94)
6201 · PAYROLL - Overtime	20,287.29	237,721.84	33,137.27	270,859.11	210,000	(60,859.11)
6205 · ADMINISTRATIVE ASSISTANT	1,218.75	12,053.44	975.00	13,028.44	13,000	(28.44)
6210 · SOCIAL SECURITY & MEDICARE	7,630.79	85,580.97	5,505.82	91,086.79	78,000	(13,086.79)
6220 · PENSION	11,591.50	138,447.57	24,864.10	163,311.67	154,000	(9,311.67)
6230 · VOLUNTEERS	1,150.00	2,974.50	695.00	3,669.50	15,000	11,330.50
6240 · DRILLS AND TRAINING	2,600.00	8,315.40	175.00	8,490.40	6,000	(2,490.40)
6250 · B/C, M/M, D/D, & VISION CARE	14,860.68	189,112.91	3,350.86	192,463.77	237,000	44,536.23
6260 · UNIFORMS	0.00	11,050.00	189.98	11,239.98	11,500	260.02
6300 · TRUSTEES FEES	82.95	5,259.19	6,118.65	11,377.84	8,500	(2,877.84)
6305 · FINANCE DIRECTOR FEES	0.00	1,959.41	0.00	1,959.41	0	(1,959.41)

6310 · CLERK'S FEE	0.00	1,502.04	0.00	1,502.04	2,575	1,072.96
6330 · COLLECTOR'S FEE	1,411.15	13,911.15	2,500.00	16,411.15	15,000	(1,411.15)
6340 · TREASURER'S FEE	1,416.75	15,584.25	2,833.50	18,417.75	17,000	(1,417.75)
6350 · INSURANCE	(905.93)	87,446.39	4,211.90	91,658.29	52,700	(38,958.29)
6360 · F/F TRAINING TUITION REINBUR-A	0.00	0.00	0.00	0.00	4,500	4,500.00
6380 · F/P TRAINING & EMS EXPENSES	0.00	645.00	0.00	645.00	3,000	2,355.00
6400 · PRINTING & POSTAGE	0.00	825.16	92.61	917.77	2,400	1,482.23
6410 · NEWSPAPER ADS	77.55	1,533.71	0.00	1,533.71	1,000	(533.71)
6420 · AFFILIATED FIRE ASSOCIATION	0.00	0.00	0.00	0.00	450	450.00
6430 · CHIEF'S ADMINISTRATIVE EXPENSE	0.00	855.29	0.00	855.29	1,250	394.71
6440 · CHRISTMAS/APPRECIATION EXPENSES	0.00	120.08	0.00	120.08	250	129.92
6450 · OFFICE SUPPLIES & EXPENSE	334.20	1,733.31	12.95	1,746.26	1,000	(746.26)
6460 · COMPUTERIZED TAX BILLS	0.00	2,709.09	0.00	2,709.09	4,000	1,290.91
6470 · COMPUTER DEVELOPMENT PROGRAM	50.00	550.00	50.00	600.00	1,000	400.00
6480 · PROFESSIONAL FEES	692.89	3,605.39	2,216.25	5,821.64	7,500	1,678.36
6490 · MEDICAL EXAMINATIONS	0.00	(366.50)	0.00	(366.50)	1,500	1,866.50
6550 · HYDRANT FEES	0.00	84,150.00	0.00	84,150.00	85,000	850.00
6560 · PAYROLL SERVICE	507.30	4,706.48	433.22	5,139.70	7,500	2,360.30
8500 - TRUCK LEASE	629.65	7,883.02	633.36	8,516.38	8,368	(148.38)
6555 · TESTING EXPENSE	0.00	0.00	1,320.00	1,320.00	0	(1,320.00)
8530 · TAX COLLECTION FEES	0.00	11,575.00	0.00	11,575.00	0	(11,575.00)
8550 · CLARKE PAYMENT	0.00	30,000.00	0.00	30,000.00	6,000	(24,000.00)
	139,778.30	1,735,088.70	163,319.45	1,898,408.15	1,784,143	(114,265.15)
Expenses in Excess of Revenue						
Principal payments on PUC	(128,905.32)	(61,013.85)	(159,893.58)	(220,907.43)	(303,375)	(82,467.57)
	(4,268.03)	(46,040.71)	(4,264.20)	(50,304.91)	(54,000)	(3,695.09)
	(133,173.35)	(107,054.56)	(164,157.78)	(271,212.34)	(357,375)	(86,162.66)

Cumberland Fire District, Station 2
Profit & Loss
May 2014 through June 2015

Ordinary Income/Expense Income	May 14	Jun 14	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15	TOTAL
Fire Prevention	295.00	210.00	120.00	180.00	180.00	210.00	120.00	60.00	150.00	120.00	30.00	210.00	180.00	240.00	2,305.00
Interest Bank															
Interest Contingency Fund	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.42
Interest Fire Prevention	0.09	0.10	0.11	0.12	0.11	0.12	0.11	0.12	0.12	0.11	0.12	0.12	0.13	0.12	1.60
Interest General Fund	0.05	0.05	0.04	0.03	0.02	0.03	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.23
Interest Grants Fund	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.56
Interest Investment account	0.48	0.46	0.48	0.46	0.46	0.46	0.46	0.46	0.48	0.43	0.46	0.46	0.48	0.33	6.44
Interest Plan Review/Building	0.10	0.10	0.10	0.13	0.13	0.14	0.14	0.15	0.15	0.14	0.15	0.15	0.16	0.15	1.89
Total Interest Bank	0.79	0.78	0.80	0.83	0.79	0.84	0.79	0.82	0.82	0.75	0.82	0.80	0.84	0.67	11.14
Miscellaneous Income															
Revenue Rescue	0.00	0.00	480.00	1,740.80	0.00	960.00	480.00	0.00	1,068.40	0.00	480.00	0.00	480.00	0.00	5,689.20
Ashton Mill Detail	4,419.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,419.60
Citizens Bank note	0.00	125,000.00	0.00	0.00	0.00	-125,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Copy Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00	11.00	0.00	0.00	16.00
Miscellaneous Income - Other	0.00	-19,271.56	19,271.56	0.00	0.00	0.00	0.00	12.37	0.00	1,200.00	0.00	0.00	0.00	0.00	1,212.37
Total Miscellaneous Income	4,419.60	105,728.44	19,751.56	1,740.80	0.00	-124,040.00	480.00	12.37	1,068.40	1,200.00	485.00	11.00	480.00	0.00	11,337.17
Plan Review	675.00	150.00	4,485.00	225.00	35.00	750.00	450.00	325.00	150.00	600.00	0.00	7,133.00	0.00	129.00	15,107.00
Taxes Collected															
2014 Taxes	0.00	0.00	0.00	839,060.38	465,072.00	44,899.24	63,898.06	35,037.95	7,760.43	5,361.58	32,872.47	16,344.90	19,267.70	2,428.65	1,532,023.36
2013 Taxes	6,565.89	3,745.52	20,425.36	12,202.94	24,377.41	5,981.92	1,197.92	1,006.49	203.17	122.15	2,037.19	1,223.86	204.42	638.11	79,932.35
2012 Taxes	335.30	32.48	2,343.78	1,813.88	4,340.68	1,699.03	0.00	0.00	0.00	0.00	40.12	0.00	0.00	112.01	10,717.28
2011 taxes	0.00	25.00	181.12	115.24	587.66	264.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,173.27
2010 Taxes	0.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
2009 Taxes	0.00	0.00	0.00	252.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	252.22
NSF Check Fee	0.00	0.00	0.00	0.00	75.00	0.00	0.00	0.00	0.00	0.00	0.00	25.00	0.00	0.00	100.00
Interest Taxes	1,483.05	340.54	2,174.52	1,751.37	3,206.21	1,674.75	1,539.60	1,022.06	404.72	335.47	2,084.42	1,235.59	1,842.17	338.27	19,432.74
Legal fees collected	0.00	910.00	7,817.57	4,436.19	7,201.24	-15,410.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,954.70
Radio Boxes	125.00	0.00	0.00	0.00	0.00	0.00	0.00	4,375.00	875.00	250.00	-2,000.00	-3,500.00	0.00	0.00	125.00
Total Taxes Collected	8,509.24	5,053.54	32,942.35	859,732.22	504,860.20	39,108.89	66,635.58	41,441.50	9,243.32	6,069.20	35,034.20	15,329.35	21,334.29	3,517.04	1,648,810.92
Total Income	13,899.63	111,142.76	57,299.71	861,878.85	505,075.99	-83,970.27	67,686.37	41,839.69	10,612.54	7,989.95	35,550.02	22,684.15	21,995.13	3,886.71	1,677,571.23
Gross Profit	13,899.63	111,142.76	57,299.71	861,878.85	505,075.99	-83,970.27	67,686.37	41,839.69	10,612.54	7,989.95	35,550.02	22,684.15	21,995.13	3,886.71	1,677,571.23
Expense															
Office Expenses															
Advertising	0.00	0.00	0.00	0.00	851.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	851.68
Office Supplies	41.57	2.28	0.00	0.00	236.58	1,078.42	154.00	0.00	0.00	0.00	15.75	0.00	35.40	0.00	1,564.00
Postage	98.00	0.00	0.00	8.87	103.60	355.98	0.00	0.00	0.00	49.00	159.98	0.00	7.89	49.00	832.32
Bank Fees															
BANK SERVICE CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00
Bank Fees - Other	0.00	0.00	0.00	670.38	0.00	446.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,117.30
Total Bank Fees	0.00	0.00	0.00	670.38	0.00	446.92	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,122.30
Printing	0.00	0.00	0.00	0.00	94.50	218.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	313.38
Tax Expenses	100.00	941.85	100.00	73.00	2,877.14	0.00	0.00	0.00	99.99	0.00	0.00	0.00	0.00	0.00	4,191.98
Office Equipment	0.00	0.00	0.00	0.00	875.97	371.86	0.00	95.00	0.00	0.00	0.00	0.00	147.63	0.00	1,490.46
Total Office Expenses	239.57	944.13	100.00	752.25	5,039.47	2,472.06	159.00	95.00	99.99	49.00	175.73	0.00	190.92	49.00	10,366.12
Administrative Cost															

Cumberland Fire District, Station 2
Profit & Loss
May 2014 through June 2015

	May 14	Jun 14	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15	TOTAL
Accounting	643.50	2,000.00	0.00	0.00	3,512.50	0.00	0.00	1,875.00	0.00	0.00	937.50	0.00	0.00	0.00	8,988.50
Payroll Comp Exp	246.04	244.20	267.78	255.03	276.29	347.94	257.86	341.97	466.33	320.80	326.95	405.85	362.90	353.20	4,473.14
Clerk	141.67	141.67	141.67	141.67	141.67	283.34	0.00	141.67	141.67	0.00	0.00	0.00	800.01	-266.67	1,808.37
Stenographer	0.00	0.00	0.00	0.00	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00
Commissioners	0.00	0.00	0.00	0.00	0.00	5,750.00	0.00	0.00	0.00	0.00	0.00	2,798.47	496.88	2,933.44	11,978.79
Insurance	0.00	-7.46	0.00	14.00	1,300.00	13,532.00	0.00	0.00	-92.00	0.00	482.00	36,005.58	12.00	0.00	51,226.12
Legal	0.00	2,915.51	0.00	0.00	3,127.33	2,859.65	1,065.00	3,180.60	250.00	3,012.32	1,915.68	140.78	0.00	0.00	18,466.87
Moderator	0.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
Tax Coll/Assessor/Treasurer	3,061.51	2,827.51	3,436.88	2,861.63	3,046.89	3,251.64	2,652.00	3,237.00	2,744.63	2,835.93	2,808.00	3,510.00	2,808.00	2,808.00	41,889.62
Total Administrative Cost	4,092.72	8,121.43	3,846.33	3,272.33	11,804.68	26,024.57	3,974.86	8,776.24	3,510.63	6,169.05	6,450.13	42,860.68	4,479.79	5,827.97	139,211.41
Payroll															
Other	0.00	0.00	0.00	723.60	-723.60	260.00	20.92	179.00	-180.00	-279.92	0.00	280.00	-101.72	-220.00	-41.72
Blue Cross															
Health Reimbursements	1,482.12	1,321.68	1,003.53	1,752.64	647.97	753.15	646.42	1,319.82	101.12	673.39	-7.42	413.73	0.00	1,750.00	11,858.15
Blue Cross - Other	8,854.49	11,603.27	-720.90	11,588.75	23,763.90	26,290.38	-596.08	11,629.71	11,812.65	11,744.81	11,778.73	12,920.80	13,069.82	13,078.27	166,818.60
Total Blue Cross	10,336.61	12,924.95	282.63	13,341.39	24,411.87	27,043.53	50.34	12,949.53	11,913.77	12,418.20	11,771.31	13,334.53	13,069.82	14,828.27	178,676.75
Clothing Allowance	0.00	0.00	0.00	0.00	9,100.00	0.00	0.00	3,900.00	0.00	0.00	0.00	0.00	0.00	0.00	13,000.00
Delta Dental	934.58	934.58	-42.25	934.58	1,902.96	1,894.51	-33.80	926.13	934.58	934.58	934.58	926.13	934.58	926.13	13,041.87
Full Time Salary	52,132.20	52,230.16	66,752.21	53,693.24	53,965.40	67,287.32	53,764.52	66,988.58	51,862.44	53,900.42	53,915.48	67,305.65	54,945.02	52,890.66	801,633.30
Full Time Pension	8,420.02	8,606.07	14,406.33	12,411.90	12,311.93	14,759.50	12,865.30	15,371.33	12,027.79	11,838.92	12,388.72	14,798.65	12,866.76	13,568.35	176,641.57
Longevity Pay	4,453.90	5,704.21	2,997.34	2,746.83	2,292.40	0.00	4,807.71	2,997.34	2,855.14	0.00	2,499.10	0.00	3,562.82	5,983.87	40,900.66
Payroll Taxes	5,985.84	6,032.59	8,145.32	5,638.66	6,107.15	8,034.40	5,615.92	8,302.71	6,365.52	6,644.38	5,078.23	7,051.16	6,067.95	6,824.50	91,894.33
VAC (OT to Cover Vac)	4,601.10	5,553.15	21,500.49	9,800.76	7,803.36	4,759.02	5,414.56	12,163.92	7,250.27	7,019.96	4,403.87	3,747.61	3,871.04	1,368.12	99,257.23
Holiday	0.00	3,205.97	3,300.73	3,300.73	3,300.73	3,300.73	3,300.73	9,902.08	9,840.87	3,378.33	0.00	0.00	0.00	3,378.33	42,908.50
OT (Overtime)	1,010.70	997.29	3,132.66	480.27	1,728.36	489.93	1,238.67	4,379.73	5,799.80	13,056.38	-393.06	2,905.90	7,945.55	-90.68	42,681.50
Sick (OT to cover Sick)	9,398.10	5,207.61	2,091.90	3,885.09	7,901.34	8,540.70	2,037.45	4,336.95	3,497.38	5,542.50	2,765.52	5,247.62	636.12	7,064.39	68,152.67
Sick Time Payment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,712.64	0.00	0.00	0.00	0.00	0.00	0.00	4,712.64
Life Insurance	0.00	0.00	0.00	0.00	1,690.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,690.00
Call Force	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	20,000.00
Total Payroll	97,273.05	101,396.58	122,567.36	103,656.32	131,791.90	146,369.64	89,082.32	147,109.94	112,167.56	114,453.75	93,363.75	125,597.25	103,797.94	106,521.94	1,595,149.30
Dues & Conventions															
Professional Dues	0.00	0.00	0.00	0.00	25.00	0.00	0.00	120.00	0.00	0.00	0.00	0.00	25.00	75.00	245.00
Total Dues & Conventions	0.00	0.00	0.00	0.00	25.00	0.00	0.00	120.00	0.00	0.00	0.00	0.00	25.00	75.00	245.00
Utilities															
Electric	340.35	473.44	618.44	0.00	1,422.90	925.30	0.00	332.66	479.95	543.93	574.96	375.99	361.37	613.31	7,062.60
Heat	257.45	66.03	55.24	53.57	46.85	108.51	0.00	375.05	515.27	866.67	977.62	548.39	264.76	48.51	4,183.92
Telephone	477.07	248.18	399.56	410.95	389.63	957.64	-76.48	307.88	473.41	464.57	251.93	253.65	371.80	219.37	5,149.16
Water	39.86	135.89	49.20	0.00	229.01	98.00	134.95	30.90	55.43	56.01	149.98	42.74	50.77	166.96	1,239.70
Sewer Assessment / Usage	41.11	115.62	41.11	0.00	283.63	88.35	73.00	78.65	42.72	38.59	591.12	75.08	42.72	108.88	1,620.58
Hydrant Fees	0.00	0.00	0.00	0.00	0.00	49,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	49,500.00
Total Utilities	1,155.84	1,039.16	1,163.55	464.52	2,372.02	51,677.80	131.47	1,125.14	1,566.78	1,969.77	2,545.61	1,295.85	1,091.42	1,157.03	68,755.96
Training															
Training	0.00	46.54	53.46	0.00	0.00	0.00	0.00	1,500.00	0.00	0.00	285.00	0.00	0.00	0.00	1,885.00
Education	551.00	908.25	750.00	0.00	0.00	0.00	0.00	1,192.75	0.00	0.00	213.93	0.00	1,244.50	0.00	4,860.43
Total Training	551.00	954.79	803.46	0.00	0.00	0.00	0.00	1,500.00	1,192.75	0.00	488.93	0.00	1,244.50	0.00	6,745.43
Building															
Station Maintenance	270.97	227.04	0.00	22.02	464.36	449.03	59.52	125.25	324.45	514.57	965.77	259.11	238.15	461.19	4,381.43
Total Building	270.97	227.04	0.00	22.02	464.36	449.03	59.52	125.25	324.45	514.57	965.77	259.11	238.15	461.19	4,381.43

Cumberland Fire District, Station 2
Profit & Loss
May 2014 through June 2015

	May 14	Jun 14	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15	TOTAL
Apparatus															
Fuel & Oil	825.71	595.98	554.46	770.31	661.73	1,383.87	137.39	576.35	596.28	1,282.15	796.80	558.77	567.29	639.75	9,946.84
Repairs & Maintenance	169.49	37.74	0.00	839.81	2,951.97	6,882.38	347.98	290.64	709.65	58.80	2,402.87	535.94	80.37	76.06	15,383.70
Total Apparatus	995.20	633.72	554.46	1,610.12	3,613.70	8,266.25	485.37	866.99	1,305.93	1,340.95	3,199.67	1,094.71	647.66	715.81	25,330.54
Equipment															
Equipment Repair	210.00	451.37	0.00	-1,080.00	58.33	1,140.00	0.00	113.50	27.32	0.00	0.00	0.00	137.64	390.00	1,448.16
Replacement Items	301.40	168.94	0.00	0.00	674.37	12.95	113.50	442.78	246.89	0.00	172.89	0.00	6.41	984.03	3,124.16
New Equipment	7.43	0.00	0.00	0.00	32.00	0.00	0.00	0.00	222.85	0.00	0.00	1,544.00	4.26	0.00	1,810.54
Equipment Upgrade	0.00	9.04	0.00	0.00	790.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	799.04
Total Equipment	518.83	629.35	0.00	-1,080.00	1,554.70	1,152.95	113.50	556.28	497.06	0.00	172.89	1,544.00	148.31	1,374.03	7,181.90
Miscellaneous															
Physicals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00	0.00	0.00	0.00	500.00
Employee Support	0.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	1,199.38	0.00	0.00	0.00	1,299.38
Total Miscellaneous	0.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00	500.00	1,199.38	0.00	0.00	0.00	1,799.38
Total Expense	105,097.18	113,948.20	129,035.16	108,797.56	156,665.83	236,412.30	94,006.04	160,274.84	120,665.15	124,997.09	108,571.86	172,651.60	111,863.69	116,181.97	1,859,166.47
Net Ordinary Income	-91,197.55	-2,803.44	-71,735.45	753,081.29	348,410.16	-320,382.57	-26,319.67	-118,435.15	-110,052.61	-117,007.14	-73,021.84	-149,967.45	-89,868.56	-112,295.26	-181,595.24
Other Income/Expense															
Other Expense															
Improvement-Long Term Liab															
Fire Engine Truck #23	0.00	0.00	0.00	38,099.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,099.00
Total Improvement-Long Term Liab	0.00	0.00	0.00	38,099.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,099.00
Fire Prevention Non Bud Items															
Consolidation Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	145.35	0.00	0.00	0.00	0.00	244.44	6,989.68	7,379.47
Fire Prevention	0.00	0.00	0.00	0.00	0.00	334.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	334.75
Total Fire Prevention Non Bud Items	0.00	0.00	0.00	0.00	0.00	334.75	0.00	145.35	0.00	0.00	0.00	0.00	244.44	6,989.68	7,714.22
Total Other Expense	0.00	0.00	0.00	38,099.00	0.00	334.75	0.00	145.35	0.00	0.00	0.00	0.00	244.44	6,989.68	45,813.22
Net Other Income	0.00	0.00	0.00	-38,099.00	0.00	-334.75	0.00	-145.35	0.00	0.00	0.00	0.00	-244.44	-6,989.68	-45,813.22
Net Income	-91,197.55	-2,803.44	-71,735.45	714,982.29	348,410.16	-320,717.32	-26,319.67	-118,580.50	-110,052.61	-117,007.14	-73,021.84	-149,967.45	-90,113.00	-119,284.94	-227,408.46

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Accrual Basis

Valley Falls Fire Department

Profit & Loss

July 2014 through June 2015

Jul '14 - Jun 15

Ordinary Income/Expense	
Income	
4000.1 - 2014 Taxes Collected	1,477,709.76
4000.2 2013 Taxes & Prior	61,227.94
4000.3 Interest on Taxes	28,318.10
4000.4 Retuned Chk Fee	125.00
4010 Interest Income	632.23
4100.1 Detail Income Reimburs.	7,072.66
4100.2 Administrative Income	517.47
4200 Grants	4,000.00
4300 Fire Recovery USA	371.25
49900 Uncategorized Income	164,581.74
499900- Uncategorized Income	2,304.60
5054 Chief- VFFD	2,304.60
Fire Prevention Income	3,468.00
Redemption Recieved	3,506.25
Total Income	1,756,139.60
Gross Profit	1,756,139.60
Expense	
01. Permanent Men Payroll	217,352.09
6000 Vehicle Gas, Oil & Lub.	12,085.98
6010 Vehicle Maint. & Repairs	32,676.15
6020 Truck Tires	4,909.96
6030 Upgrading & Prch. New Equi	5,313.58
6040 Radio Equipment Upg & Rep	912.59
6050 Equip. Supplies & Repairs	3,541.39
6055 Equipment Test & Certifict	1,616.00
6060 First Aid Equip.& EMS Sup	1,432.74
6070 Fire Prevention Expense	1,755.00
6100 Electric	10,956.80
6110 Heat (Gas)	8,764.02
6115 Water & Sewer	14,149.21
6120 Telephone	2,898.46
6130- Bldg Supplies, Reprs & Im	34,398.51
6135 Furnishings	1,000.00
6140 Air Cascade Maintenance	375.00
6150 - Miscellaneous	2,187.04
6200- Payroll Standard	456,331.85
6201 Payroll Overtime	161,651.62
6205 Payroll Administrative	7,800.00
6210 Social Security	52,107.95
6220 Pension	153,879.65
6230 Volunteers	14,112.00
6240 Drills & Training	3,838.93
6250-B/C M/M, DD & Vision Care	174,290.10
6260 Uniforms	17,074.61
6270 Longevity/Incentive	57,069.78
6280 EAP	462.00
6300 Trustees Fees	13,496.95
6305 Annual Meeting	484.60
6310 Clerks Fees	900.00
6330 Collectors Fees	9,555.84
6340 Treasurers Fee	7,590.56
6350 Insurance	98,438.80
6360 FF Training Tuition Reimb.	1,553.00
6380 F/P Training & EMS Train.	79.78
6400 Printing and Postage	119.83
6410 Newspaper Ads	77.55
6450 Office Supplies & Exp	438.30
6460 Computer Tax Bills	4,655.46
6465 Collector & Treasurer Exp	4,509.58
6480 Professional Fees	4,765.39
6490 Medical Examines	597.00

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Accrual Basis

Valley Falls Fire Department

Profit & Loss

July 2014 through June 2015

	Jul '14 - Jun 15
6555 Pawtucket Hydrant Fees	52,441.25
6560 Payroll Service	2,780.66
8530 Tax Collection Fees	85.00
8550 Clark Settlement	-273.65
Bank Service Charges	78.00
Payroll Expenses	218,094.30
Reconciliation Discrepancies	-36.66
Redemption Pay Out	3,506.25
Total Expense	1,878,880.80
Net Ordinary Income	-122,741.20
Other Income/Expense	
Other Expense	
Ask My Accountant	320.00
Total Other Expense	320.00
Net Other Income	-320.00
Net Income	-123,061.20

Cumberland Fire District
Profit & Loss
July 2015

	Jul 15
Ordinary Income/Expense	
Income	
4000 · Tax Revenues-Current year	4,889,997.00
4005 · Revenue - Past Due Taxes	38,943.00
4007 · NSF Fee Reimbursement Income	60.00
4010 · Interest Income- Past Due Taxes	5,093.31
4015 · Fire Prevention/Plan Review	2,833.00
4050 · Interest Income General Fund	675.82
4065 · Interest Income Fire Prevention	3.55
4105 · Reimbursed Insurance-Former EE	1,818.45
4110.2 · Insurance Reimbursement	2,112.50
4114 · Income Radio Box Alarm Maint	125.00
Total Income	4,941,661.63
Expense	
5111 · Vehicle Gas & Oil	416.89
5112 · Vehicle Repair & Maintenance	6,472.43
5121 · Upgrading & Equipment Purchases	1,338.63
5123 · Equipment Supplies & Repairs	216.95
5124 · First Aid Equipment & Suppl	115.92
5231 · Telephone	1,730.42
5232 · Electricity	2,185.45
5234 · Building Supplies, Repair & Imp	2,049.36
5235 · Air Cascade Maintenance	222.95
5236 · Sewer Assessment & Usage	245.09
5238 · Hydrant Fees - Cumb/Pawt	17,659.05
5340.01 · Salaries - Firefighters	222,612.20
5340.02 · Salaries - Overtime Wages	27,622.13
5340.03 · Salaries - Holiday Pay	14,176.39
5340.04 · Salaries - Vacation OT	59,102.89
5340.05 · Salaries - Sick Pay OT	12,422.45
5340.06 · Salaries - Personal OT	4,724.52
5340.08 · Salaries - Longevity Pay	9,147.73
5340.09 · Salaries - Acting Officer Pay	386.10
5340.10 · Salaries - Detail Pay	2,060.00
5340.12 · Salaries - Injured on duty	4,192.76
5341 · Payroll Tax Expenses	27,673.53
5342 · Pension Plan Expenses	61,708.22
5343 · Medical Insurance Benefits	600.00
5343.01 · Healthcare Insurances	143,687.82
5343.02 · Healthcare Insurance - Retirees	916.66
5343.03 · Healthcare deductions from pay	-5,408.64
5343.04 · Healthcare Reimbursements	1,122.87
5344 · Dental Insurance	11,374.40
5345 · Vision Care	5,000.00
5346 · Life Insurance Benefits	7,500.00
5349 · Manpower Training	55.00
5350 · PT Firefighters Salaries & Wage	105.47
5411 · Insurances	10,724.00
5412 · Supplies & Exps - Business Off	650.49
5415 · Finance Management Fee	5,400.00
5416 · Fire Chief Supplies & Exp	973.62
5419 · Computerized Tax Bills	6,487.14
5420 · Computerized Payroll Proc. Fees	672.85
5424 · Salaries - Administration Staff	10,352.68
5431 · Part Time Clerks - Tax Season	355.00
5433 · Bank Service Fees	-629.80
5434 · Computer Development Program	2,775.00
5437 · Tax Collector Expenses	34.95
5438 · Printing & Postage	379.98
5500 · Refunds & Abatements	13,494.91
6030 · Spec. Fund Fire Prevention Exp	150.00
6050 · Spec. Fund Fire Alarm Box	501.60
Total Expense	695,758.06

Cumberland Fire District
Profit & Loss
July 2015

	Jul 15
Net Ordinary Income	4,245,903.57
Net Income	<u>4,245,903.57</u>

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Accrual Basis

Cumberland Fire District
Trial Balance
As of July 31, 2015

	Jul 31, 15	
	Debit	Credit
1001 · Navigant GF Operating	934,463.09	
1002 · FNB HRA Checking	23,887.13	
1003 · FNB HRA Savings	135,013.55	
1004 · FNB Fire Prevention	2,693.00	
1005 · Navigant Savings MM	3,200,675.82	
1020 · CMEFCU - Comm/Training Acct	47,256.04	
1140 · Tax Recievable 2004 & prior		60.00
1170 · Tax Recievable 2008 & prior		661.90
1175 · Tax Recievable 2009		79.56
1180 · Tax Receivable 2010		94.56
1185 · Tax Recievable 2011		1,225.45
1190 · Tax Recievable 2012		593.94
1195 · Tax Recievable 2013		6,705.84
1200 · Tax Receivable 2014		34,178.92
1205 · Tax Recievable 2015	1,986,483.24	
1050 · Petty Cash-Tax Collector	750.00	
1055 · Petty Cash Fire Chief	500.00	
2000 · Accounts Payable	0.00	
2010 · Payroll Taxes SS/MED	0.00	
2011 · Payroll Tax FED W/H	0.00	
2012 · Payroll Tax ST W/H	0.01	
2013 · Payroll Tax SDI WH		4,172.01
2015 · Union Dues WH	0.00	
2020.1 · State Pension W/H 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 NAT		40.00
2026 · AFLAC	24.42	
2027.2 · Garnishment WH (CF2)	0.00	
2027.3 · Garnishment WH (CH4)	0.00	
2027.4 · Garnishment WH (NC5)	0.00	
2035 · CMEFCU - SAVINGS	40.00	
2250 · Deferred Income Tax 2015/2016		2,212,112.61
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	
3200 · Unrestricted Net Assets		1,323.30
3300 · Fund Balance transfer from Old	175,365.36	
4000 · Tax Revenues-Current year		4,889,997.00
4005 · Revenue - Past Due Taxes		38,943.00
4007 · NSF Fee Reimbursement Income		60.00
4010 · Interest Income- Past Due Taxes		5,093.31
4015 · Fire Prevention/Plan Review		2,833.00
4050 · Interest Income General Fund		675.82
4065 · Interest Income Fire Prevention		3.55
4105 · Reimbursed Insurance-Former EE		1,818.45
4110.2 · Insurance Reimbursement		2,112.50
4114 · Income Radio Box Alarm Maint		125.00
5111 · Vehicle Gas & Oil	416.89	
5112 · Vehicle Repair & Maintenance	6,472.43	
5121 · Upgrading & Equipment Purchases	1,338.63	
5123 · Equipment Supplies & Repairs	216.95	
5124 · First Aid Equipment & Suppl	115.92	
5231 · Telephone	1,730.42	
5232 · Electricity	2,185.45	
5234 · Building Supplies, Repair & Imp	2,049.36	
5235 · Air Cascade Maintenance	222.95	
5236 · Sewer Assessment & Usage	245.09	
5238 · Hydrant Fees - Cumb/Pawt	17,659.05	
5340.01 · Salaries - Firefighters	222,612.20	
5340.02 · Salaries - Overtime Wages	27,622.13	

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Accrual Basis

Cumberland Fire District
Trial Balance
As of July 31, 2015

	Jul 31, 15	
	Debit	Credit
5340.03 · Salaries - Holiday Pay	14,176.39	
5340.04 · Salaries - Vacation OT	59,102.89	
5340.05 · Salaries - Sick Pay OT	12,422.45	
5340.06 · Salaries - Personal OT	4,724.52	
5340.08 · Salaries - Longevity Pay	9,147.73	
5340.09 · Salaries - Acting Officer Pay	386.10	
5340.10 · Salaries - Detail Pay	2,060.00	
5340.12 · Salaries - Injured on duty	4,192.76	
5341 · Payroll Tax Expenses	27,673.53	
5342 · Pension Plan Expenses	61,708.22	
5343 · Medical Insurance Benefits	600.00	
5343.01 · Healthcare Insurances	143,687.82	
5343.02 · Healthcare Insurance - Retirees	916.66	
5343.03 · Healthcare deductions from pay		5,408.64
5343.04 · Healthcare Reimbursements	1,122.87	
5344 · Dental Insurance	11,374.40	
5345 · Vision Care	5,000.00	
5346 · Life Insurance Benefits	7,500.00	
5349 · Manpower Training	55.00	
5350 · PT Firefighters Salaries & Wage	105.47	
5411 · Insurances	10,724.00	
5412 · Supplies & Exps - Business Off	650.49	
5415 · Finance Management Fee	5,400.00	
5416 · Fire Chief Supplies & Exp	973.62	
5419 · Computerized Tax Bills	6,487.14	
5420 · Computerized Payroll Proc. Fees	672.85	
5424 · Salaries - Administration Staff	10,352.68	
5431 · Part Time Clerks - Tax Season	355.00	
5433 · Bank Service Fees		629.80
5434 · Computer Development Program	2,775.00	
5437 · Tax Collector Expenses	34.95	
5438 · Printing & Postage	379.98	
5500 · Refunds & Abatements	13,494.91	
6030 · Spec. Fund Fire Prevention Exp	150.00	
6050 · Spec. Fund Fire Alarm Box	501.60	
TOTAL	7,208,948.16	7,208,948.16