CUMBERLAND FIRE DISTRICT

FINANCE DEPARTMENT MEMORANDUM

To: Honorable Members, Cumberland Fire District Committee

From: Tom Bruce, Finance Director TB

Date: 6/19/15

Re: Finance Department Report

Individual District Financial Statements:

Please find attached individual financial statements for each of the four districts as of May 31, 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.

Financial Audit:

The District is currently out to bid for audit services for up to a three year period. Auditor General Dennis Hoyle, who approved the RFP specifications, plans on attending our bid conference next week. This meeting will be attended by firms who intend to submit proposals. The June 30, 2015 version of the attached financial statements will be a primary part of the scope of the first stage of the upcoming annual audit process. The specifications reflect a requirement advised by Auditor General Hoyle that the four individual district audits and audit reports be completed by September 30. A copy of the specifications is available at the District website.

Tax Bills:

Tax bills were delivered by the Post Office Monday, June 15. The expected large amount of taxpayer calls were received by the Finance Department for especially the first two days following delivery. Our staff commented that the number of received calls was within the amount they expected based on their past experience at individual districts. Also, please note that on June 4, RI State Municipal Finance Director Susanne Grechner provided verification that our final tax levy was acceptable.

Systems Development:

Beth Markey, with the assistance of our payroll service firm, has input and developed all data and set-up files to start the live generation of payrolls in July. This same process has continued with our new QuickBooks Pro multi-user system which also be utilized starting July 1.

6:51 AM
06/04/15
Accrual Basis

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

	Nov '14 - May ...
Income	
4000 · Tax Revenues-Current year	1,401,375.36
4010 · Interest Income- Past Due Taxes	9,342.79
4015 · Fire Prevention/Plan Review	6,582.20
4055 · Investment Income-Accrued Be...	61.83
4060 · Investment Income Truck Fund	236.01
4070 · Investmnt & Income-Retrmnt Heal	544.62
4071 · interest Income Washer Dryer ac	2.13
4072 · Interest Cascade acct	0.20
4073 · Interest Radio Box Alarm	0.49
4110 · Miscellaneous Other Income	50,291.17
4200 · Sale of Assets	18,000.00
Total Income	1,486,436.80
Gross Profit	1,486,436.80
Expense	
5111 · Vehicle Gas & Oil	6,962.21
5112 · Vehicle Repair & Maintenance	9,739.92
5115 · Cascade Maintenance	289.10
5121 · Upgrading & Equipment Purcha...	9,014.30
5122 · Radio Equipment Upgrades & M...	1,081.83
5123 · Equipment Supplies & Expenda...	280.80
5124 · First Aid Equipment & Suppl	2,128.61
5231 · Telephone	3,312.18
5232 · Electricity	9,731.39
5233 · Gas & Hot Water	4,715.81
5234 · Building Supplies & Expendables	2,841.88
5235 · Building Maintanence & Repairs	11,948.59
5236 · Sewer Assessment & Usage	424.79
5340 · Firefighter Salaries & Wages	-697.88
5340.1 · Salaries - Firefighters Full	417,256.00
5340.2 · Salaries - Overtime Wages	117,593.10
5340.3 · Salaries - Holiday Pay	26,147.80
5340.4 · Salaries - Vacation Pay	39,044.62
5340.5 · Salaries - Sick Pay	17,557.16
5340.7 · Salaries - Longevity Pay	16,035.42
5340.8 · Salaries - Acting Officer Pay	22,313.90
5340.9 · Salaries-Detail Pay	890.50
5341 · Payroll Tax Expenses	52,471.62
5342 · Pension Plan Expenses	116,435.15
5343 · Medical Insurance Benefits	167,679.09
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	2,889.00
5350 · PT Firefighters Salaries & Wage	0.00
5351 · Health and Welfare	1,686.00
5411 · Insurances	75,717.42
5412 · Supplies & Exps - Business Off	4,668.34
5414 · Office Supplies and Expenses	372.13
5415 · Treasurer Supplies & Exp	111.08
5416 · Fire Chief Supplies & Exp	1,606.99
5417 · Contingency Expenes	2,851.57
5418 · Newspaper Advertisements	502.03
5419 · Computer & Data Processing fee	996.62
5420 · Computerized Payroll Proc. Fees	2,620.50
5421 · Computerized Accounting reports	965.00
5422 · District Commissioner Stipends	5,588.33
5423 · District Clerk Stipend	266.67
5424 · District Treasurer Salary	7,757.98
5425 · District Business Manager	21,846.37
5427 · Legal & Labor Relation Fees	54.00

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

	Nov '14 - May ...
5429 · District Accountant Stipend	2,000.00
5500 · Refunds & Abatements	-5,607.80
5611 · Legal & Collection Fees	103.40
6020 · Spec. Fund Cumb. Hydrant Fees	767.36
6030 · Spec. Fund Fire Prevention Exp	1,585.52
6060 · Spec. Fund Retirement Health	715.40
6080 · CONSOLIDATION EXPENSE	9,500.00
66900 · Reconciliation Discrepancies	0.30
Total Expense	1,219,074.94
Net Income	**267,361.86**

Cumberland Hill Fire District
Balance Sheet Prev Year Comparison
As of May 31, 2015

	May 31, 15	May 31, 14	$ Change	% Change
Total Fixed Assets	306,452.00	306,452.00	0.00	0.0%
Other Assets				
1050 · Petty Cash-Tax Collector	250.00	250.00	0.00	0.0%
1055 · Petty Cash Fire Chief	100.00	100.00	0.00	0.0%
Total Other Assets	350.00	350.00	0.00	0.0%
TOTAL ASSETS	**1,002,204.67**	**1,346,616.39**	**-344,411.72**	**-25.6%**
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
2012 · Payroll Tax ST W/H	0.00	-1.00	1.00	100.0%
2013 · Payroll Tax SDI WH	2,126.75	2,157.64	-30.89	-1.4%
2015 · Accrued Union Dues	1,300.00	1,404.00	-104.00	-7.4%
2020 · State Pension W/H	5,760.82	6,706.53	-945.71	-14.1%
2026 · AFLAC	208.95	167.16	41.79	25.0%
2251 · Deferred Income Tax 2014/2...	200,196.47	0.00	200,196.47	100.0%
2253 · Deferred Income Tax 2013/2...	0.00	775,691.08	-775,691.08	-100.0%
2300 · Accrued Sick & Vacation Pay	83,500.00	83,500.00	0.00	0.0%
Total Other Current Liabilities	293,092.99	869,625.41	-576,532.42	-66.3%
Total Current Liabilities	293,092.99	869,625.41	-576,532.42	-66.3%
Total Liabilities	293,092.99	869,625.41	-576,532.42	-66.3%
Equity				
3000 · Fund Balances	506,716.29	302,177.75	204,538.54	67.7%
32000 · Unrestricted Net Assets	-64,966.47	64,774.16	-129,740.63	-200.3%
Net Income	267,361.86	110,039.07	157,322.79	143.0%
Total Equity	709,111.68	476,990.98	232,120.70	48.7%
TOTAL LIABILITIES & EQUITY	**1,002,204.67**	**1,346,616.39**	**-344,411.72**	**-25.6%**

Cumberland Hill Fire District
Balance Sheet Prev Year Comparison
As of May 31, 2015

	May 31, 15	May 31, 14	$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1001 · FNB HRA Checking	7,121.44	22,205.64	-15,084.20	-67.9%
1003 · Navigant Fire Prev Ckg	44,267.71	35,175.03	9,092.68	25.9%
1004 · C.M.E.F.C.U	0.00	383.88	-383.88	-100.0%
1006 · Navigant General Checking	16,374.72	193,416.11	-177,041.39	-91.5%
1008 · Navigant - Air Cascade Maint.	245.97	1,538.13	-1,292.16	-84.0%
1011 · Navigant Fire Prevention	62.68	2.67	60.01	2,247.6%
1012 · Navigant Ret. Healthcare	76,563.86	76,489.56	74.30	0.1%
1013 · Navigant Wash/Dry Maint	3,702.21	3,698.60	3.61	0.1%
1014 · Navigant Radio Box Alarm	901.87	6,398.73	-5,496.86	-85.9%
1016 · FNB Truck Fund	171,067.68	170,663.78	403.90	0.2%
1019 · FNB Statement Savings	80,778.84	380,290.02	-299,511.18	-78.8%
1021 · FNB Accrued Benefits	16,164.26	31,070.96	-14,906.70	-48.0%
1026 · FNB Healtcare Fund	230,168.35	99,558.84	130,609.51	131.2%
Total Checking/Savings	647,419.59	1,020,891.95	-373,472.36	-36.6%
Accounts Receivable				
11010 · Money Due fr. Other Districts	10.00	0.00	10.00	100.0%
Total Accounts Receivable	10.00	0.00	10.00	100.0%
Other Current Assets				
1140 · Tax Recievable 2004 & prior	2,028.90	1,685.00	343.90	20.4%
1155 · Tax Recievable 2005	470.84	384.71	86.13	22.4%
1160 · Tax Recievable 2006	477.59	391.46	86.13	22.0%
1165 · Tax Recievable 2007	486.68	395.76	90.92	23.0%
1170 · Tax Recievable 2008	439.62	362.02	77.60	21.4%
1175 · Tax Recievable 2009	495.75	454.88	40.87	9.0%
1180 · Tax Receivable 2010	846.22	697.12	149.10	21.4%
1185 · Tax Recievable 2011	2,333.30	3,154.64	-821.34	-26.0%
1190 · Tax Recievable 2012	4,963.88	5,397.23	-433.35	-8.0%
1195 · Tax Recievable 2013	2,536.97	5,999.62	-3,462.65	-57.7%
1200 · Tax Receivable 2014	32,084.97	0.00	32,084.97	100.0%
1201 · Tax Reciev. Return Dep & NS...	808.36	0.00	808.36	100.0%
Total Other Current Assets	47,973.08	18,922.44	29,050.64	153.5%
Total Current Assets	695,402.67	1,039,814.39	-344,411.72	-33.1%
Fixed Assets				
1500 · Fire Station Bldg & Improvement	391,080.00	391,080.00	0.00	0.0%
1505 · Vehicles & Equipment	1,110,781.22	1,110,781.22	0.00	0.0%
1510 · Fire Prevention Equipment	35,624.06	35,624.06	0.00	0.0%
1600 · Accumulated Depreciation	-1231033.28	-1231033.28	0.00	0.0%

NORTH CUMBERLAND FIRE DISTRICT

	30-Apr-15	31-May-15
ASSETS		
Citizens Checking Account	$25,559.03	$8,416.32
Citizens Money Market Account	330.46	12,069.37
Navigant Credit Union	799,962.02	695,523.31
Navigant Credit Union -	1,000.00	1,000.00
Cumberland MEFCU - 6 month CD	18,962.68	18,962.68
Cumberland MEFCU - share account	35.27	35.27
Total Savings/Cash	845,849.46	736,006.95
OTHER CURRENT ASSETS		
Prepaid Expense	0.00	0.00
Taxes Receivable	147,516.06	137,998.61
Total Other Current Assets	147,516.06	137,998.61
FIXED ASSETS		
Kitchen Rehab-2015	11,073.58	11,073.58
Land and Building - estimated value	350,000.00	350,000.00
Equipment - estimated value	82,500.00	82,500.00
Auto Equip T-5 1993 Quint.	329,708.00	329,708.00
Auto Equip B-51 Ford F-550	41,021.00	41,021.00
Auto Equip C-55 98 Jeep Cherokee	0.00	0.00
Auto Equip C-5 06 Expedition	35,819.00	35,819.00
Pierce PUC	567,465.00	567,465.00
Office Equip & Furn - estimated value	9,200.00	9,200.00
Total Fixed Assets	1,426,786.58	1,426,786.58
TOTAL ASSETS	**$2,420,152.10**	**$2,300,792.14**
LIABILTIES AND EQUITY		
Current Liabilities:		
Accrued Expenses	0.00	20,639.32
PEBSCO - Deferred Comp	295.00	590.00
Union Dues	960.00	1,200.00
RI State Pension	4,378.33	5,421.85
Total Current Liabilties	5,633.33	27,851.17
Long Term Liabilities:		
Restricted - FPA	44,808.10	45,921.10
Reserve For Uncollected Taxes	147,516.06	137,998.61
Lease Obligation - Pierce PUC	160,760.76	156,492.73
Total Liabilities	358,718.25	368,263.61
EQUITY		
Retained Earnings	1,993,542.38	1,993,542.38
Net Income	67,891.47	(61,013.85)
Total Equity	2,061,433.85	1,932,528.53
TOTAL LIABILTIES AND EQUITY	**$2,420,152.10**	**$2,300,792.14**

May 2015 YTD

	July Actual	August Actual	August YTD	Sept. Actual	Sept. YTD	Oct. Actual
4000 · TAXES COLLECTED	40,733.59	20,898.50	61,632.09	296,729.04	358,361.13	712,216.41
4010 · INTEREST INCOME, NET OF FEES	422.51	326.03	748.54	247.94	996.48	256.02
4100 · VARIOUS FEES	654.94	0.00	654.94	0.00	654.94	1,519.20
	41,811.04	21,224.53	63,035.57	296,976.98	360,012.55	713,991.63
6000 · GAS, DIESEL, AND OIL	1,852.81	331.48	2,184.29	3,046.19	5,230.48	1,994.86
6010 · TRUCK REPAIRS	0.00	0.00	0.00	756.64	756.64	1,347.53
6020 · TRUCK TIRES	1,220.00	0.00	1,220.00	0.00	1,220.00	630.00
6030 · UPGRADING & PUR NEW EQUIPMENT	100.00	15,165.05	15,265.05	238.91	15,503.96	(2,019.00)
6040 · RADIO EQUIPMENT & REPAIRS	992.07	75.00	1,067.07	609.00	1,676.07	0.00
6050 · SUPPLIES & REPAIRS TO EQUIPMENT	0.00	35.16	35.16	607.76	642.92	582.75
6060 · FIRST AID EQUIP & EMS SUPPLIES	0.00	795.15	795.15	339.71	1,134.86	239.64
6100 · ELECTRICITY	600.39	677.57	1,277.96	665.37	1,943.33	448.87
6110 · HEAT & WATER	167.94	182.77	350.71	355.41	706.12	181.34
6120 · TELEPHONE	400.60	586.46	987.06	414.62	1,401.68	405.08
6130 · BUILD SUPPLIES, REPAIRS, & IMPR	721.16	285.00	1,006.16	0.00	1,006.16	598.67
6140 · AIR CASCADE MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
6150 · MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
6200 · PAYROLL - Standard	59,168.91	74,040.32	133,209.23	55,307.40	188,516.63	55,769.20
6201 · PAYROLL - Overtime	23,965.68	26,465.50	50,431.18	14,289.04	64,720.22	30,465.32
6205 · ADMINISTRATIVE ASSISTANT	1,186.25	1,230.94	2,417.19	780.00	3,197.19	1,283.75
6210 · SOCIAL SECURITY & MEDICARE	6,781.44	8,022.76	14,804.20	5,873.19	20,677.39	7,666.93
6220 · PENSION	8,765.35	12,265.68	21,031.03	15,177.23	36,208.26	12,065.68
6230 · VOLUNTEERS	85.00	450.00	535.00	200.00	735.00	150.00
6240 · DRILLS AND TRAINING	0.00	0.00	0.00	0.00	0.00	749.92
6250 · B/C, M/M, D/D, & VISION CARE	16,758.51	17,273.03	34,031.54	20,615.69	54,647.23	19,361.13
6260 · UNIFORMS	5,525.00	0.00	5,525.00	0.00	5,525.00	0.00
6300 · TRUSTEES FEES	0.00	0.00	0.00	0.00	0.00	3,840.30
6305 · FINANCE DIRECTOR FEES						
6310 · CLERK'S FEE	214.58	214.58	429.16	214.58	643.74	214.56
6330 · COLLECTOR'S FEE	1,250.00	1,250.00	2,500.00	1,250.00	3,750.00	1,250.00
6340 · TREASURER'S FEE	1,416.75	1,416.75	2,833.50	1,416.75	4,250.25	1,416.75
6350 · INSURANCE	53,236.00	0.00	53,236.00	0.00	53,236.00	0.00
6360 · F/F TRAINING TUITION REINBUR-A	0.00	0.00	0.00	0.00	0.00	0.00
6380 · F/P TRAINING & EMS EXPENSES	0.00	0.00	0.00	645.00	645.00	0.00
6400 · PRINTING & POSTAGE	184.00	135.00	319.00	139.59	458.59	70.87
6410 · NEWSPAPER ADS	0.00	0.00	0.00	867.80	867.80	0.00
6420 · AFFILIATED FIRE ASSOCIATION	0.00	0.00	0.00	0.00	0.00	0.00
6430 · CHIEF'S ADMINISTRATIVE EXPENSE	0.00	350.00	350.00	56.80	406.80	54.46
6440 · CHRISTMAS/APPRECIATION EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
6450 · OFFICE SUPPLIES & EXPENSE	35.14	29.00	64.14	117.09	181.23	471.83
6460 · COMPUTERIZED TAX BILLS	0.00	1,365.00	1,365.00	0.00	1,365.00	0.00
6470 · COMPUTER DEVELOPMENT PROGRAM	50.00	50.00	100.00	50.00	150.00	50.00
6480 · PROFESSIONAL FEES	1,850.00	0.00	1,850.00	750.00	2,600.00	0.00
6490 · MEDICAL EXAMINATIONS	0.00	0.00	0.00	0.00	0.00	(784.00)
6550 · HYDRANT FEES	0.00	0.00	0.00	0.00	0.00	84,150.00
6560 · PAYROLL SERVICE	347.20	418.78	765.98	343.02	1,109.00	429.53
8500 - TRUCK LEASE	802.93	786.35	1,589.28	744.89	2,334.17	745.20
8520 · TAX REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00
8530 · TAX COLLECTION FEES	900.00	0.00	900.00	0.00	900.00	7,025.00
8550 · CLARKE PAYMENT	6,000.00	24,000.00	30,000.00	0.00	30,000.00	0.00
	194,577.71	187,897.33	382,475.04	125,871.68	508,346.72	230,856.17
Expenses in Excess of Revenue	(152,766.67)	(166,672.80)	(319,439.47)	171,105.30	(148,334.17)	483,135.46
Principal payments on PUC	(4,095.00)	(4,111.33)	(8,206.33)	(4,152.79)	(12,359.12)	(4,152.48)
	(156,861.67)	(170,784.13)	(327,645.80)	166,952.51	(160,693.29)	478,982.98

Oct. YTD	Nov. Actual	Nov. YTD	Dec. Actual	Dec. YTD	Jan. Actual	Jan. YTD	Feb Actual	Feb YTD
1,070,577.54	331,531.93	1,402,109.47	46,215.86	1,448,325.33	16,441.65	1,464,766.98	10,225.41	1,474,992.39
1,252.50	248.73	1,501.23	661.27	2,162.50	746.04	2,908.54	710.14	3,618.68
2,174.14	3,440.66	5,614.80	0.00	5,614.80	1,754.93	7,369.73	53,092.00	60,461.73
1,074,004.18	335,221.32	1,409,225.50	46,877.13	1,456,102.63	18,942.62	1,475,045.25	64,027.55	1,539,072.80
7,225.34	282.50	7,507.84	2,677.22	10,185.06	1,248.51	11,433.57	2,196.34	13,629.91
2,104.17	578.86	2,683.03	3,148.44	5,831.47	64.65	5,896.12	2,416.87	8,312.99
1,850.00	0.00	1,850.00	1,340.00	3,190.00	0.00	3,190.00	662.00	3,852.00
13,484.96	0.00	13,484.96	0.00	13,484.96	0.00	13,484.96	0.00	13,484.96
1,676.07	0.00	1,676.07	774.40	2,450.47	0.00	2,450.47	0.00	2,450.47
1,225.67	210.00	1,435.67	43.74	1,479.41	573.32	2,052.73	0.00	2,052.73
1,374.50	601.12	1,975.62	0.00	1,975.62	248.29	2,223.91	0.00	2,223.91
2,392.20	490.49	2,882.69	555.35	3,438.04	742.03	4,180.07	705.87	4,885.94
887.46	716.69	1,604.15	753.10	2,357.25	827.49	3,184.74	1,563.01	4,747.75
1,806.76	217.69	2,024.45	389.64	2,414.09	379.88	2,793.97	403.22	3,197.19
1,604.83	409.93	2,014.76	768.93	2,783.69	874.48	3,658.17	1,267.94	4,926.11
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	69.97	69.97	100.47	170.44	235.50	405.94
244,285.83	75,657.43	319,943.26	53,999.47	373,942.73	78,265.63	452,208.36	52,049.49	504,257.85
95,185.54	23,325.16	118,510.70	22,989.43	141,500.13	25,562.26	167,062.39	19,649.23	186,711.62
4,480.94	1,235.00	5,715.94	975.00	6,690.94	1,218.75	7,909.69	975.00	8,884.69
28,344.32	7,888.96	36,233.28	6,793.98	43,027.26	12,419.35	55,446.61	8,539.88	63,986.49
48,273.94	12,163.65	60,437.59	15,833.79	76,271.38	12,432.95	88,704.33	15,509.53	104,213.86
885.00	0.00	885.00	589.50	1,474.50	350.00	1,824.50	0.00	1,824.50
749.92	0.00	749.92	2,100.00	2,849.92	1,200.00	4,049.92	1,215.48	5,265.40
74,008.36	19,589.79	93,598.15	18,330.92	111,929.07	17,557.39	129,486.46	13,154.73	142,641.19
5,525.00	0.00	5,525.00	0.00	5,525.00	5,525.00	11,050.00	0.00	11,050.00
3,840.30	0.00	3,840.30	0.00	3,840.30	0.00	3,840.30	0.00	3,840.30
858.30	214.58	1,072.88	0.00	1,072.88	214.58	1,287.46	214.58	1,502.04
5,000.00	1,250.00	6,250.00	1,250.00	7,500.00	1,250.00	8,750.00	1,250.00	10,000.00
5,667.00	1,416.75	7,083.75	1,416.75	8,500.50	1,416.75	9,917.25	1,416.75	11,334.00
53,236.00	302.00	53,538.00	0.00	53,538.00	(333.00)	53,205.00	289.00	53,494.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
645.00	0.00	645.00	0.00	645.00	0.00	645.00	0.00	645.00
529.46	0.00	529.46	0.00	529.46	9.35	538.81	0.00	538.81
867.80	136.20	1,004.00	0.00	1,004.00	0.00	1,004.00	0.00	1,004.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
461.26	120.00	581.26	274.03	855.29	0.00	855.29	0.00	855.29
0.00	0.00	0.00	120.08	120.08	0.00	120.08	0.00	120.08
653.06	106.03	759.09	175.77	934.86	19.95	954.81	72.95	1,027.76
1,365.00	1,344.09	2,709.09	0.00	2,709.09	0.00	2,709.09	0.00	2,709.09
200.00	50.00	250.00	50.00	300.00	50.00	350.00	50.00	400.00
2,600.00	0.00	2,600.00	312.50	2,912.50	0.00	2,912.50	0.00	2,912.50
(784.00)	417.50	(366.50)	0.00	(366.50)	0.00	(366.50)	0.00	(366.50)
84,150.00	0.00	84,150.00	0.00	84,150.00	0.00	84,150.00	0.00	84,150.00
1,538.53	415.08	1,953.61	356.81	2,310.42	689.33	2,999.75	413.30	3,413.05
3,079.37	752.66	3,832.03	712.17	4,544.20	718.96	5,263.16	702.59	5,965.75
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7,925.00	3,650.00	11,575.00	0.00	11,575.00	0.00	11,575.00	0.00	11,575.00
30,000.00	0.00	30,000.00	0.00	30,000.00	0.00	30,000.00	0.00	30,000.00
739,202.89	153,542.16	892,745.05	136,800.99	1,029,546.04	163,626.37	1,193,172.41	124,953.26	1,318,125.67
334,801.29	181,679.16	516,480.45	(89,923.86)	426,556.59	(144,683.75)	281,872.84	(60,925.71)	220,947.13
(16,511.60)	(4,145.02)	(20,656.62)	(4,185.51)	(24,842.13)	(4,178.72)	(29,020.85)	(4,195.09)	(33,215.94)
318,289.69	177,534.14	495,823.83	(94,109.37)	401,714.46	(148,862.47)	252,851.99	(65,120.80)	187,731.19

March Actual	March YTD	April Actual	April YTD	May Actual	May YTD	2014-2015 Annual Budget	Remaining Balance
78,283.76	1,553,276.15	37,371.16	1,590,647.31	10,413.90	1,601,061.21	1,467,768	133,293.21
0.00	3,618.68	520.93	4,139.61	459.08	4,598.69	8,000	(3,860.39)
570.51	61,032.24	7,382.71	68,414.95	0.00	68,414.95	5,000	63,414.95
78,854.27	1,617,927.07	45,274.80	1,663,201.87	10,872.98	1,674,074.85	1,480,768	192,847.77
1,326.24	14,956.15	298.26	15,254.41	1,259.04	16,513.45	23,000	6,486.55
3,927.27	12,240.26	3,032.69	15,272.95	1,707.97	16,980.92	18,000	1,019.08
0.00	3,852.00	0.00	3,852.00	0.00	3,852.00	1,800	(2,052.00)
0.00	13,484.96	1,544.00	15,028.96	115.35	15,144.31	11,000	(4,144.31)
0.00	2,450.47	0.00	2,450.47	0.00	2,450.47	2,000	(450.47)
462.05	2,514.78	237.36	2,752.14	0.00	2,752.14	4,000	1,247.86
103.99	2,327.90	0.00	2,327.90	0.00	2,327.90	3,500	1,172.10
884.29	5,770.23	569.08	6,339.31	467.56	6,806.87	7,000	193.13
1,295.47	6,043.22	966.49	7,009.71	382.95	7,392.66	8,000	607.34
386.37	3,583.56	571.18	4,154.74	218.04	4,372.78	5,500	1,127.22
406.80	5,332.91	241.80	5,574.71	80.14	5,654.85	7,500	1,845.15
0.00	0.00	0.00	0.00	0.00	0.00	350	350.00
2,037.76	2,443.70	0.00	2,443.70	156.04	2,599.74	1,500	(1,099.74)
52,207.12	556,464.97	58,575.86	615,040.83	71,755.69	686,796.52	736,000	49,203.48
9,420.07	196,131.69	21,302.86	217,434.55	20,287.29	237,721.84	210,000	(27,721.84)
975.00	9,859.69	975.00	10,834.69	1,218.75	12,053.44	13,000	946.56
6,344.47	70,330.96	7,619.22	77,950.18	7,630.79	85,580.97	78,000	(7,580.97)
11,591.50	115,805.36	11,050.71	126,856.07	11,591.50	138,447.57	154,000	15,552.43
0.00	1,824.50	0.00	1,824.50	1,150.00	2,974.50	15,000	12,025.50
450.00	5,715.40	0.00	5,715.40	2,600.00	8,315.40	6,000	(2,315.40)
16,320.92	158,962.11	15,290.12	174,252.23	14,860.68	189,112.91	237,000	47,887.09
0.00	11,050.00	0.00	11,050.00	0.00	11,050.00	11,500	450.00
0.00	3,840.30	1,335.94	5,176.24	82.95	5,259.19	8,500	3,240.81
1,959.41	1,959.41	0.00	1,959.41	0.00	1,959.41	0	(1,959.41)
0.00	1,502.04	0.00	1,502.04	0.00	1,502.04	2,575	1,072.96
1,250.00	11,250.00	1,250.00	12,500.00	1,411.15	13,911.15	15,000	1,088.85
1,416.75	12,750.75	1,416.75	14,167.50	1,416.75	15,584.25	17,000	1,415.75
34,858.32	88,352.32	0.00	88,352.32	(905.93)	87,446.39	52,700	(34,746.39)
0.00	0.00	0.00	0.00	0.00	0.00	4,500	4,500.00
0.00	645.00	0.00	645.00	0.00	645.00	3,000	2,355.00
249.15	787.96	37.20	825.16	0.00	825.16	2,400	1,574.84
452.16	1,456.16	0.00	1,456.16	77.55	1,533.71	1,000	(533.71)
0.00	0.00	0.00	0.00	0.00	0.00	450	450.00
0.00	855.29	0.00	855.29	0.00	855.29	1,250	394.71
0.00	120.08	0.00	120.08	0.00	120.08	250	129.92
298.78	1,326.54	72.57	1,399.11	334.20	1,733.31	1,000	(733.31)
0.00	2,709.09	0.00	2,709.09	0.00	2,709.09	4,000	1,290.91
50.00	450.00	50.00	500.00	50.00	550.00	1,000	450.00
0.00	2,912.50	0.00	2,912.50	692.89	3,605.39	7,500	3,894.61
0.00	(366.50)	0.00	(366.50)	0.00	(366.50)	1,500	1,866.50
0.00	84,150.00	0.00	84,150.00	0.00	84,150.00	85,000	850.00
386.72	3,799.77	399.41	4,199.18	507.30	4,706.48	7,500	2,793.52
619.31	6,585.06	668.31	7,253.37	629.65	7,883.02	8,368	484.98
0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
0.00	11,575.00	0.00	11,575.00	0.00	11,575.00	0	(11,575.00)
0.00	30,000.00	0.00	30,000.00	0.00	30,000.00	6,000	(24,000.00)
149,679.92	1,467,805.59	127,504.81	1,595,310.40	139,778.30	1,735,088.70	1,784,143	49,054.30
(70,825.65)	150,121.48	(82,230.01)	67,891.47	(128,905.32)	(61,013.85)	(303,375)	(242,361.15)
(4,278.37)	(37,494.31)	(4,278.37)	(41,772.68)	(4,268.03)	(46,040.71)	(54,000)	(7,959.29)
(75,104.02)	112,627.17	(86,508.38)	26,118.79	(133,173.35)	(107,054.56)	(357,375)	(250,320.44)

Valley Falls Fire Department
Profit & Loss
July 2014 through May 2015

	Jul '14 - May 15
Ordinary Income/Expense	
Income	
4000.1 - 2014 Taxes Collected	1,476,026.13
4000.2 2013 Taxes & Prior	60,755.77
4000.3 Interest on Taxes	28,050.92
4000.4 Retuned Chk Fee	125.00
4010 Interest Income	632.23
4100.1 Detail Income Reimburs.	6,588.66
4100.2 Administrative Income	517.47
4200 Grants	4,000.00
4300 Fire Recovery USA	371.25
49900 Uncategorized Income	6,861.58
499900- Uncategorizied Income	2,304.60
5054 Chief- VFFD	2,304.60
Fire Prevention Income	2,691.00
Redemption Recieved	3,506.25
Total Income	1,594,735.46
Gross Profit	1,594,735.46
Expense	
01. Permanent Men Payroll	108,233.55
6000 Vehicle Gas, Oil & Lub.	12,059.75
6010 Vehicle Maint. & Repairs	31,284.72
6020 Truck Tires	2,421.96
6030 Upgrading & Prch. New Equi	5,313.58
6040 Radio Equipment Upg & Rep	752.53
6050 Equip. Supplies & Repairs	2,904.14
6060 First Aid Equip.& EMS Sup	1,432.74
6070 Fire Prevention Expense	1,755.00
6100 Electric	10,074.77
6110 Heat (Gas)	8,675.96
6115 Water & Sewer	13,989.48
6120 Telephone	2,686.74
6130- Bldg Supplies, Reprs & Im	33,927.14
6135 Furnishings	1,000.00
6140 Air Cascade Maintenance	375.00
6150 - Miscellaneous	1,839.26
6200- Payroll Standard	444,226.02
6201 Payroll Overtime	161,651.62
6205 Payroll Administrative	7,800.00
6210 Social Security	52,107.95
6220 Pension	121,285.91
6230 Volunteers	14,112.00
6240 Drills & Training	3,838.93
6250-B/C M/M, DD & Vision Care	173,085.50
6260 Uniforms	17,074.61
6270 Longevity/Incentive	57,069.78
6280 EAP	462.00
6300 Trustees Fees	7,295.35
6305 Annual Meeting	484.60
6310 Clerks Fees	900.00
6330 Collectors Fees	8,977.31
6340 Treasurers Fee	7,590.56
6350 Insurance	94,226.90
6360 FF Training Tuition Reimb.	1,553.00
6380 F/P Training & EMS Train.	79.78
6400 Printing and Postage	53.23
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	4,292.89
6490 Medical Examines	597.00
6555 Pawtucket Hydrant Fees	52,441.25

Valley Falls Fire Department
Profit & Loss
July 2014 through May 2015

	Jul '14 - May 15
6560 Payroll Service	2,780.66
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	1,703,762.30
Net Ordinary Income	-109,026.84
Other Income/Expense	
Other Expense	
Ask My Accountant	320.00
Total Other Expense	320.00
Net Other Income	-320.00
Net Income	**-109,346.84**

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06/01/15

Cash Basis

Cumberland Fire District, Station 2
Balance Sheet
As of May 31, 2015

	May 31, 15
ASSETS	
Current Assets	
Checking/Savings	
Citizens- HRA	1,903.50
Citizens-Fire Prevention Fund	14,799.12
Citizens -Grants	4,913.47
Contigency Fund	3,463.32
General Fund	
Citizens Checking, GF	120,504.29
Total General Fund	120,504.29
Petty Cash	50.00
Plan Review/ Building Fund	18,489.93
Premium Fund 08/09 5968	56,581.14
Total Checking/Savings	220,704.77
Total Current Assets	220,704.77
TOTAL ASSETS	**220,704.77**
LIABILITIES & EQUITY	220,704.77

		APPROVED BUDGET 2014-2015	MAY 2014	JUNE 2014	JULY 2014	AUG 2014	SEPT 2014	OCT 2014	NOV 2014	DEC 2014	JAN 2015	FEB 2015	MAR 2015	APR 2015	MAY 2015	TOTAL EXPENSES 2014-2015	VARIANCE 2014-2015
OFFICE SUPPLIES																	
1	Advertising	500.00	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	851.68	(351.6
2	Office Supplies	2,000.00	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	1,564.00	436.0
2a	Postage	700.00	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	783.32	(83.3
2b	Bank Fees	1,250.00	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	1,122.30	127.7
3	Printing	250.00	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	313.38	(63.3
4	Tax Expenses	3,800.00	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	4,191.98	(391.9
5	Office Equipment	1,000.00	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	1,490.46	(490.4
	OFFICE SUPPLIES TOTAL	**9,500.00**	**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**	**10,317.12**	**(817.1**
ADMINISTRATIVE COST																	
6	Accounting	6,000.00	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	8,968.50	(2,968.5
6b	Payroll Comp Exp	3,500.00	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	4,119.94	(619.9
7	Clerk	1,700.00	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	2,075.04	(375.0
7a	Stenographer	200.00	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	300.00	(100.0
8	Commissioners	10,500.00	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	9,045.35	1,454.6
9	Insurance	71,000.00	0.00	(7.46)	0.00	14.00	1,300.00	13,532.00	0.00	0.00	(92.00)	0.00	462.00	36,005.58	12.00	51,226.12	19,773.8
10	Legal	7,500.00	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	18,466.87	(10,966.8
11	Moderator	100.00	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	100.00	0.0
11a	Unemployment	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	0.00	0.00	0.0
12	Tax Coll/Assessor/Treasurer	30,500.00	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	39,081.62	(8,581.6
	ADMINISTRATIVE COST TOTAL	**131,000.00**	**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**	**133,383.44**	**(2,383.4**
PAYROLL																	
13	Blue Cross	142,000.00	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	153,740.33	(11,740.3
13a	Health Reimbursement	15,000.00	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	10,108.15	4,891.8
14	Clothing Allowance	13,000.00	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	13,000.00	0.0
15	Delta Dental	11,500.00	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	12,115.74	(615.7
16	Full Time Salary	699,000.00	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	748,742.64	(49,742.6
17	Full Time Pension	152,000.00	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	163,073.22	(11,073.2
18	Longevity Pay	31,500.00	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	34,916.79	(3,416.7
19	Payroll Taxes	75,500.00	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	85,069.83	(9,569.8
20	Other	0.00	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)	178.28	(178.2
20a	Military Leave (OT)	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	0.00	0.00	0.0
20b	VAC (OT to cover Vac)	83,500.00	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	97,889.11	(14,389.1
20c	Holiday	41,000.00	0.00	3,205.97	3,300.73	0.00	3,300.73	3,300.73	3,300.73	9,902.08	9,840.87	3,378.33	0.00	0.00	0.00	39,530.17	1,469.8
20d	OT (Overtime)	14,000.00	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	42,772.18	(28,772.1
20e	SICK (OT to cover Sick)	40,000.00	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	61,088.28	(21,088.2
20f	Sick Time Payout	5,000.00	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	4,712.64	287.3
21	EMT/MAIN/EMS/Training	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	0.00	0.00	0.0
22	Life Insurance	1,700.00	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	1,690.00	10.0
23a	Call Force	20,000.00	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	20,000.00	0.0
23b	Call Force -Chief	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	0.00	0.00	0.0
	PAYROLL TOTAL	**1,344,700.00**	**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**	**1,488,627.36**	**(143,927.3**
DUES & CONVENTIONS																	
24	Chief's Convention	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250.0
25	Professional Dues	500.00	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	170.00	330.0
	DUES & CONVENTIONS TOTAL	**750.00**	**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**	**170.00**	**580.0**
UTILITIES																	
26a	Shared Communications	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.0
26b	Shared Fire Box Service Fees	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	0.00	0.00	0.0
27a	Electric	5,750.00	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	6,449.29	(699.2
27b	Heat	3,500.00	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	4,135.41	(635.4
28	Telephone	4,500.00	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	4,929.79	(429.7
29	Water	1,000.00	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	1,072.74	(72.7
30	Sewer Assessment / Usage	1,250.00	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	1,511.70	(261.7
31	Hydrant Fees	49,500.00	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	49,500.00	0.0
	UTILITIES TOTAL	**67,500.00**	**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**	**67,598.93**	**(98.9**
TRAINING																	
32	Training	4,000.00	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	1,885.00	2,115.0
33	Education	4,000.00	551.00	908.25	750.00	0.00	0.00	0.00	0.00	0.00	1,192.75	0.00	213.93	0.00	1,244.50	4,860.43	(860.4
33A	Professional Development	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.0
	TRAINING TOTAL	**8,500.00**	**551.00**	**954.79**	**803.46**	**0.00**	**0.00**	**0.00**	**0.00**	**1,500.00**	**1,192.75**	**0.00**	**498.93**	**0.00**	**1,244.50**	**6,745.43**	**1,754.5**

		APPROVED BUDGET 2014-2015	MAY 2014	JUNE 2014	JULY 2014	AUG 2014	SEPT 2014	OCT 2014	NOV 2014	DEC 2014	JAN 2015	FEB 2015	MAR 2015	APR 2015	MAY 2015	TOTAL EXPENSES 2014-2015	VARIANCE 2014-2015
BUILDING																	
36	Station Improvements	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.0
37	Station Maintenance	4,000.00	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	3,920.24	79.7
	BUILDING TOTAL	**7,000.00**	**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**	**3,920.24**	**3,079.7**
APPARATUS																	
39	Fuel & Oil	10,000.00	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	9,307.09	692.9
40	Repairs & Maintenance	16,000.00	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	15,307.64	692.3
	APPARATUS TOTAL	**26,000.00**	**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**	**24,614.73**	**1,385.2**
EQUIPMENT																	
41	Shared Air Supply / PPE Maint.	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.0
42	Communication Upgrading	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.0
43	Equipment Repair	2,000.00	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	1,058.16	941.8
43a	Replacement Items	2,000.00	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	2,140.13	(140.1
44	New Equipment	5,000.00	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	1,810.54	3,189.4
45	Radio Maintenance	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.0
46	Equipment Upgrade	2,000.00	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	799.04	1,200.9
	EQUIPMENT TOTAL	**13,000.00**	**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**	**5,807.87**	**7,192.1**
MISCELLANEOUS																	
48	Physicals	2,000.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00	0.00	0.00	500.00	1,500.0
49	Employee Support	1,000.00		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	1,299.38	(299.3
	MISCELLANEOUS TOTAL	**3,000.00**	**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**	**1,799.38**	**1,200.6**
	BUDGET TOTALS	**1,610,950.00**	**105,097.18**	**113,946.20**	**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**	**1,742,984.50**	**(132,034.5**
ADDITIONAL EXPENSES:																	
IMPROVEMENTS /LONG TERM LIA																	
	Various station renovations	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	0.00	0.00	0.0
	Grant Expenditures	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	0.00	0.00	0.0
	Emergency Generator w/Transfer Switch	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	0.00	0.00	0.0
	Fire Truck Engine #22	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	0.00	0.00	0.0
	Fire Truck Engine #23	38,098.00	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	38,099.00	(1.0
	Brush Truck Replacement	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	0.00	0.00	0.0
	Chiefs Truck Replacement	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	0.00	0.00	0.0
	Replenish Contingency Fund	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	0.00	0.00	0.0
	IMPROVEMENTS TOTAL	**38,098.00**	**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**	**38,099.00**	**(1.0**
	NON BUDGET ITEMS																
	Fire Prevention	3,000.00	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	334.75	2,665.2
	Handbooks	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	0.00	0.00	0.0
	Consolidation Expenses	0.00	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	389.79	(389.7
	NON BUDGET ITEMS TOTAL	**3,000.00**	**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**	**724.54**	**2,275.4**
	BUDGET TOTAL	**1,652,048.00**	**105,097.18**	**113,946.20**	**129,035.16**	**146,896.56**	**156,665.83**	**236,747.05**	**94,006.04**	**160,420.19**	**120,665.15**	**124,997.09**	**108,571.86**	**172,651.60**	**112,108.13**	**1,781,808.04**	**(129,760.0**

Profit & Loss
May 2015

	May 15
Ordinary Income/Expense	
Income	
Fire Prevention	180.00
Interest Bank	
Interest Contigency Fund	0.03
Interest Fire Prevention	0.13
Interest Grants Fund	0.04
Interest Investment account	0.48
Interest Plan Review/Building	0.16
Total Interest Bank	0.84
Miscellaneous Income	
Revenue Rescue	480.00
Total Miscellaneous Income	480.00
Taxes Collected	
2014 Taxes	19,287.70
2013 Taxes	204.42
Interest Taxes	1,842.17
Total Taxes Collected	21,334.29
Total Income	21,995.13
Gross Profit	21,995.13
Expense	
Office Expenses	
Office Supplies	35.40
Postage	7.89
Office Equipment	147.63
Total Office Expenses	190.92
Administrative Cost	
Payroll Comp Exp	362.90
Clerk	800.01
Commissioners	496.88
Insurance	12.00
Legal	0.00
Tax Coll/Assessor/Treasurer	2,808.00
Total Administrative Cost	4,479.79
Payroll	
Other	-101.72
Blue Cross	13,069.82
Delta Dental	934.58
Full Time Salary	54,945.02
Full Time Pension	12,866.76
Longevity Pay	3,562.82
Payroll Taxes	6,067.95
VAC (OT to Cover Vac)	3,871.04
OT (Overtime)	7,945.55
Sick (OT to cover Sick)	636.12
Total Payroll	103,797.94

Profit & Loss
May 2015

	May 15
Dues & Conventions	
Professional Dues	25.00
Total Dues & Conventions	25.00
Utilities	
Electric	361.37
Heat	264.76
Telephone	371.80
Water	50.77
Sewer Assessment / Usage	42.72
Total Utilities	1,091.42
Training	
Education	1,244.50
Total Training	1,244.50
Building	
Station Maintenance	238.15
Total Building	238.15
Apparatus	
Fuel & Oil	567.29
Repairs & Maintenance	80.37
Total Apparatus	647.66
Equipment	
Equipment Repair	137.64
Replacement Items	6.41
New Equipment	4.26
Total Equipment	148.31
Total Expense	111,863.69
Net Ordinary Income	-89,868.56
Other Income/Expense	
Other Expense	
Fire Prevention Non Bud Items	
Consolidation Expenses	244.44
Total Fire Prevention Non Bud Items	244.44
Total Other Expense	244.44
Net Other Income	-244.44
Net Income	-90,113.00