

Cumberland Fire District  
Profit & Loss  
January 2016

	Jan 16
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
4000 · Tax Revenues-Current year	84,881.14
4005 · Revenue - Past Due Taxes	9,690.51
4010 · Interest Income- Past Due Taxes	5,406.30
4015 · Fire Prevention/Plan Review	1,788.00
4050 · Interest Income General Fund	823.50
4055 · Interest Income HRA Fund	22.91
4060 · Interest Income Truck Fund	1.25
4070 · Interest Income-Retiremt Health	31.80
4105 · Reimbursed Insurance-Former EE	1,704.22
4110 · Miscellaneous Other Income	106,955.28
4110.2 · Insurance Reimbursement	3,600.00
4115 · Tax Sale Fee Income	4,380.00
	219,284.91
<b>Total Income</b>	
<b>Expense</b>	
5111 · Vehicle Gas & Oil	2,335.25
5112 · Vehicle Repair & Maintenance	931.32
5121 · Upgrading & Equipment Purchases	3,422.65
5122 · Radio Equipment Upgrades & Main	418.20
5129 · Shared Communications	105.47
5230 · Utilities - Cox	69.00
5231 · Telephone	775.22
5232 · Electricity	2,736.51
5233 · Gas & Hot Water	1,598.33
5234 · Building Supplies, Repair & Imp	1,812.48
5236 · Sewer Assessment & Usage	173.05
5237 · Water Usage Fees	43.77
5238 · Hydrant Fees - Cumb/Pawt	-7,921.40
5340.01 · Salaries - Firefighters	215,559.89
5340.02 · Salaries - Overtime Wages	17,350.03
5340.03 · Salaries - Holiday Pay	27,992.06
5340.04 · Salaries - Vacation OT	20,492.15
5340.05 · Salaries - Sick Pay OT	17,100.92
5340.06 · Salaries - Personal OT	4,022.08
5340.07 · Salaries - Other	322.92
5340.08 · Salaries - Longevity Pay	25,113.39
5340.09 · Salaries - Acting Officer Pay	288.60
5340.10 · Salaries - Detail Pay	288.40
5340.12 · Salaries - Injured on duty	8,277.84
5341 · Payroll Tax Expenses	28,702.50
5342 · Pension Plan Expenses	55,310.59
5343.01 · Healthcare Insurances	-22,342.89
5343.02 · Healthcare Insurance - Retirees	879.00
5343.03 · Healthcare deductions from pay	-5,470.00
5343.04 · Healthcare Reimbursements	2,504.82
5344 · Dental Insurance	5,508.00
5348 · Call Firefighters Stipends	2,999.00
5352 · Education Tuition Costs	803.50
5411 · Insurances	6,269.00
5412 · Supplies & Exps - Business Off	32.08
5413 · Treasurer Expenses	904.64
5415 · Finance Management Fee	5,606.25
5416 · Fire Chief Supplies & Exp	80.00
5420 · Computerized Payroll Proc. Fees	700.15
5424 · Salaries - Administration Staff	10,352.68
5425 · Salaries - Clerk	266.67
5427 · Legal & Labor Relation Fees	4,950.00
5434 · Computer Development Program	725.55
5438 · Printing & Postage	735.00
5442 · Fire Prevention Offset	76.64
5443 · Professional Development	149.00
5500 · Refunds & Abatements	9.52
5540 · Restricted - Cap Improvs Statio	11,260.00

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Accrual Basis

**Cumberland Fire District**  
**Profit & Loss**  
January 2016

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	<u>Jan 16</u>
5560 · Restricted - Sick Time Payout	30,240.31
5600 · Tax - Legal & Collection Fees	49.00
6030 · Spec. Fund Fire Prevention Exp	5,208.17
6075 · Tax Sale Fees	2,296.03
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Total Expense	492,113.34
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Net Ordinary Income	-272,828.43
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Net Income	<u>-272,828.43</u>

**Cumberland Fire District  
Trial Balance  
As of January 31, 2016**

	Jan 31, 16	
	Debit	Credit
1001 · Navigant GF Operating	536,590.56	
1002 · FNB HRA Checking	13,210.25	
1003 · FNB HRA Savings	120,170.21	
1004 · FNB Fire Prevention	120,998.60	
1005 · Navigant Savings MM	1,309,384.32	
1007 · FNB Retiree HealthCare Fund	307,076.17	
1008 · FNB Truck Fund	21,102.83	
1010 · Navigant Comm/Training	62,372.12	
1020 · CMEFCU - Comm/Training Acct	0.00	
1140 · Tax Recievable 2004 & prior		60.00
1170 · Tax Recievable 2008 & prior		724.28
1175 · Tax Recievable 2009		885.97
1180 · Tax Receivable 2010		1,057.73
1185 · Tax Recievable 2011		2,205.81
1190 · Tax Recievable 2012		3,873.63
1195 · Tax Recievable 2013		37,582.52
1200 · Tax Receivable 2014		133,703.45
1205 · Tax Recievable 2015	658,323.23	
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	0.00	
2013 · Payroll Tax SDI WH		4,379.88
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	0.00	
2026 · AFLAC		154.95
2027.2 · Garnishment WH (CF2)	0.00	
2027.3 · Garnishment WH (CH4)	0.00	
2027.4 · Garnishment WH (NC5)	0.00	
2035 · CMEFCU - SAVINGS	0.00	
2250 · Deferred Income Tax 2015/2016		658,323.23
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		1,302.43
3300 · Fund Balance transfer from Old		191,723.59
4000 · Tax Revenues-Current year		6,330,584.83
4001 · Abatement Adjustments	9,874.58	
4005 · Revenue - Past Due Taxes		136,703.43
4007 · NSF Fee Reimbursement Income		289.00
4010 · Interest Income- Past Due Taxes		38,687.20
4015 · Fire Prevention/Plan Review		124,889.00
4050 · Interest Income General Fund		9,384.32
4055 · Interest Income HRA Fund		160.21
4060 · Interest Income Truck Fund		1.25
4065 · Interest Income Fire Prevention	0.00	
4070 · Interest Income-Retiremt Health		31.80
4075 · Interest Income Comm/Training		33.05
4105 · Reimbursed Insurance-Former EE		12,386.46
4110 · Miscellaneous Other Income		127,999.14
4110.1 · Revenue Rescue Income		3,342.00
4110.2 · Insurance Reimbursement		32,145.06
4114 · Income Radio Box Alarm Maint		21,125.00
4115 · Tax Sale Fee Income		9,002.33
5111 · Vehicle Gas & Oil	17,545.95	
5112 · Vehicle Repair & Maintenance	43,440.99	

## Cumberland Fire District

## Trial Balance

02/15/16

As of January 31, 2016

Accrual Basis

	Jan 31, 16	
	Debit	Credit
5121 · Upgrading & Equipment Purchases	15,297.56	
5122 · Radio Equipment Upgrades & Main	4,536.97	
5123 · Equipment Supplies & Repairs	1,673.67	
5124 · First Aid Equipment & Suppl	4,613.77	
5125 · Equipment Testing & Certificati	3,505.00	
5128 · Communications Upgrades	1,540.00	
5129 · Shared Communications	2,766.64	
5230 · Utilities - Cox	272.02	
5231 · Telephone	9,849.51	
5232 · Electricity	20,857.06	
5233 · Gas & Hot Water	4,960.81	
5234 · Building Supplies, Repair & Imp	19,712.96	
5235 · Air Cascade Maintenance	528.80	
5236 · Sewer Assessment & Usage	1,858.98	
5237 · Water Usage Fees	1,327.62	
5238 · Hydrant Fees - Cumb/Pawt	317,728.02	
5340.01 · Salaries - Firefighters	1,637,364.48	
5340.02 · Salaries - Overtime Wages	159,022.29	
5340.03 · Salaries - Holiday Pay	127,704.13	
5340.04 · Salaries - Vacation OT	254,409.96	
5340.05 · Salaries - Sick Pay OT	119,464.55	
5340.06 · Salaries - Personal OT	30,606.43	
5340.07 · Salaries - Other	19,794.87	
5340.08 · Salaries - Longevity Pay	79,567.07	
5340.09 · Salaries - Acting Officer Pay	1,508.33	
5340.10 · Salaries - Detail Pay	12,576.30	
5340.11 · Salaries - Clothing Allowances	46,712.98	
5340.12 · Salaries - Injured on duty	65,493.19	
5340.13 · Salaries - Education Incentive	7,000.00	
5341 · Payroll Tax Expenses	202,111.77	
5342 · Pension Plan Expenses	400,525.64	
5343 · Medical Insurance Benefits	0.00	
5343.01 · Healthcare Insurances	500,235.98	
5343.02 · Healthcare Insurance - Retirees	6,389.76	
5343.03 · Healthcare deductions from pay		40,380.00
5343.04 · Healthcare Reimbursements	29,057.50	
5344 · Dental Insurance	43,156.40	
5345 · Vision Care	5,100.00	
5346 · Life Insurance Benefits	10,000.00	
5348 · Call Firefighters Stipends	14,166.00	
5349 · Manpower Training		2,391.18
5349.01 · Drills & Training	1,930.00	
5349.02 · FP & EMS Training	269.90	
5349.03 · Medical Examinations	671.00	
5350 · PT Firefighters Salaries & Wage	0.00	
5351 · Employee Support Health&Welfare	3,746.00	
5352 · Education Tuition Costs	2,446.49	
5411 · Insurances	188,542.00	
5412 · Supplies & Exps - Business Off	4,033.60	
5413 · Treasurer Expenses	1,584.03	
5415 · Finance Management Fee	33,225.00	
5416 · Fire Chief Supplies & Exp	3,861.11	
5419 · Computerized Tax Bills	6,487.14	
5420 · Computerized Payroll Proc. Fees	6,315.75	
5424 · Salaries - Administration Staff	77,645.10	
5425 · Salaries - Clerk	1,600.02	
5427 · Legal & Labor Relation Fees	7,523.25	
5431 · Part Time Clerks - Tax Season	385.00	
5433 · Bank Service Fees		541.80
5434 · Computer Development Program	4,253.49	
5436 · Office Equipment	1,150.80	
5437 · Tax Collector Expenses	758.99	
5438 · Printing & Postage	2,549.61	
5439 · Professional Fees	1,200.00	

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Accrual Basis

**Cumberland Fire District**  
**Trial Balance**  
As of January 31, 2016

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	Jan 31, 16	
	<u>Debit</u>	<u>Credit</u>
5441 · External Accounting Fees	1,035.00	
5442 · Fire Prevention Offset	251.64	
5443 · Professional Development	209.00	
5500 · Refunds & Abatements	29,236.09	
5530 · Restricted - Contingency	876.83	
5540 · Restricted - Cap Improvs Statio	29,491.71	
5550 · Restricted - Legal Claims	1,746.84	
5560 · Restricted - Sick Time Payout	30,240.31	
5600 · Tax - Legal & Collection Fees	249.00	
6025 · Spec. Fund Merger L A & C	55,000.00	
6030 · Spec. Fund Fire Prevention Exp	12,625.71	
6040 · Spec. Fund Air Cascade Exp	835.33	
6050 · Spec. Fund Fire Alarm Box	7,445.93	
6075 · Tax Sale Fees	2,296.03	
<b>TOTAL</b>	<b><u>7,926,054.53</u></b>	<b><u>7,926,054.53</u></b>

**Cumberland Fire District**  
**Profit & Loss Budget vs. Actual**  
January 31, 2016

	TOTAL			
	Jan 31, 2016	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4000 · Tax Revenues-Current year	6,330,584.83	7,103,011.00	-772,426.17	89.13%
4001 · Abatement Adjustments	-9,874.58			
4005 · Revenue - Past Due Taxes	136,703.43	260,000.00	-123,296.57	52.58%
4007 · NSF Fee Reimbursement Income	289.00			
4010 · Interest Income- Past Due Taxes	38,687.20			
4015 · Fire Prevention/Plan Review	124,889.00			
4050 · Interest Income General Fund	9,384.32			
4055 · Interest Income HRA Fund	160.21			
4060 · Interest Income Truck Fund	1.25			
4065 · Interest Income Fire Prevention	0.00			
4070 · Interest Income-Retiremt Health	31.80			
4075 · Interest Income Comm/Training	33.05			
4105 · Reimbursed Insurance-Former EE	12,386.46			
4110 · Miscellaneous Other Income	127,999.14			
4110.1 · Revenue Rescue Income	3,342.00			
4110.2 · Insurance Reimbursement	32,145.06			
4114 · Income Radio Box Alarm Maint	21,125.00			
4115 · Tax Sale Fee Income	9,002.33			
<b>Total Income</b>	<b>6,836,889.50</b>	<b>7,363,011.00</b>	<b>-526,121.50</b>	<b>92.86%</b>
<b>Expense</b>				
5111 · Vehicle Gas & Oil	17,545.95	65,000.00	-47,454.05	26.99%
5112 · Vehicle Repair & Maintenance	43,440.99	77,000.00	-33,559.01	56.42%
5121 · Upgrading & Equipment Purchases	15,297.56	30,000.00	-14,702.44	50.99%
5122 · Radio Equipment Upgrades & Main	4,536.97	5,000.00	-463.03	90.74%
5123 · Equipment Supplies & Repairs	1,673.67	7,500.00	-5,826.33	22.32%
5124 · First Aid Equipment & Suppl	4,613.77	10,000.00	-5,386.23	46.14%
5125 · Equipment Testing & Certificati	3,505.00	2,800.00	705.00	125.18%
5126 · Fire Alarm	0.00	1,500.00	-1,500.00	0.0%
5127 · Furnishings	0.00	2,000.00	-2,000.00	0.0%
5128 · Communications Upgrades	1,540.00	1,000.00	540.00	154.0%
5129 · Shared Communications	2,766.64	2,000.00	766.64	138.33%
5130 · Truck Tires	0.00	0.00	0.00	0.0%
5230 · Utilities - Cox	272.02	600.00	-327.98	45.34%
5231 · Telephone	9,849.51	20,000.00	-10,150.49	49.25%
5232 · Electricity	20,857.06	35,000.00	-14,142.94	59.59%
5233 · Gas & Hot Water	4,960.81	22,000.00	-17,039.19	22.55%
5234 · Building Supplies, Repair & Imp	19,712.96	42,000.00	-22,287.04	46.94%
5235 · Air Cascade Maintenance	528.80	950.00	-421.20	55.66%
5236 · Sewer Assessment & Usage	1,858.98	2,800.00	-941.02	66.39%
5237 · Water Usage Fees	1,327.62	20,000.00	-18,672.38	6.64%
5238 · Hydrant Fees - Cumb/Pawt	317,728.02	219,364.00	98,364.02	144.84%
5340 · Firefighter Salaries & Wages	0.00	0.00	0.00	0.0%
5340.01 · Salaries - Firefighters	1,637,364.48	2,871,927.00	-1,234,562.52	57.01%
5340.02 · Salaries - Overtime Wages	159,022.29	0.00	159,022.29	100.0%
5340.03 · Salaries - Holiday Pay	127,704.13	164,775.00	-37,070.87	77.5%
5340.04 · Salaries - Vacation OT	254,409.96	373,848.00	-119,438.04	68.05%
5340.05 · Salaries - Sick Pay OT	119,464.55	79,083.00	40,381.55	151.06%
5340.06 · Salaries - Personal OT	30,606.43	65,184.00	-34,577.57	46.95%
5340.07 · Salaries - Other	19,794.87	0.00	19,794.87	100.0%

**Cumberland Fire District**  
**Profit & Loss Budget vs. Actual**  
January 31, 2016

	TOTAL			
	Jan 31, 2016	Budget	\$ Over Budget	% of Budget
5340.08 · Salaries - Longevity Pay	79,567.07	108,536.00	-28,968.93	73.31%
5340.09 · Salaries - Acting Officer Pay	1,508.33	0.00	1,508.33	100.0%
5340.10 · Salaries - Detail Pay	12,576.30	0.00	12,576.30	100.0%
5340.11 · Salaries - Clothing Allowances	46,712.98	54,900.00	-8,187.02	85.09%
5340.12 · Salaries - Injured on duty	65,493.19	0.00	65,493.19	100.0%
5340.13 · Salaries - Education Incentive	7,000.00	7,500.00	-500.00	93.33%
5340.14 · Salaries - EMT Incentive	0.00	80,400.00	-80,400.00	0.0%
5340.15 · Salaries - IOD Fill In OT	0.00	0.00	0.00	0.0%
5341 · Payroll Tax Expenses	202,111.77	308,375.00	-106,263.23	65.54%
5342 · Pension Plan Expenses	400,525.64	738,516.00	-337,990.36	54.23%
5343 · Medical Insurance Benefits	0.00	0.00	0.00	0.0%
5343.01 · Healthcare Insurances	500,235.98	783,662.00	-283,426.02	63.83%
5343.02 · Healthcare Insurance - Retirees	6,389.76	144,000.00	-137,610.24	4.44%
5343.03 · Healthcare deductions from pay	-40,380.00	-66,300.00	25,920.00	60.91%
5343.04 · Healthcare Reimbursements	29,057.50	160,000.00	-130,942.50	18.16%
5344 · Dental Insurance	43,156.40	67,099.00	-23,942.60	64.32%
5345 · Vision Care	5,100.00	5,150.00	-50.00	99.03%
5346 · Life Insurance Benefits	10,000.00	10,350.00	-350.00	96.62%
5348 · Call Firefighters Stipends	14,166.00	47,000.00	-32,834.00	30.14%
5349 · Manpower Training	-2,391.18	0.00	-2,391.18	100.0%
5349.01 · Drills & Training	1,930.00	17,750.00	-15,820.00	10.87%
5349.02 · FP & EMS Training	269.90	3,000.00	-2,730.10	9.0%
5349.03 · Medical Examinations	671.00	3,000.00	-2,329.00	22.37%
5350 · PT Firefighters Salaries & Wage	0.00	0.00	0.00	0.0%
5350.01 · Salaries - Part Time FF's	0.00	20,592.00	-20,592.00	0.0%
5350.02 · Part Time - Uniforms/Clothing	0.00	500.00	-500.00	0.0%
5351 · Employee Support Health&Welfare	3,746.00	2,000.00	1,746.00	187.3%
5352 · Education Tuition Costs	2,446.49	18,000.00	-15,553.51	13.59%
5411 · Insurances	188,542.00	310,000.00	-121,458.00	60.82%
5412 · Supplies & Exps - Business Off	4,033.60	3,000.00	1,033.60	134.45%
5413 · Treasurer Expenses	1,584.03	3,000.00	-1,415.97	52.8%
5415 · Finance Management Fee	33,225.00	78,000.00	-44,775.00	42.6%
5416 · Fire Chief Supplies & Exp	3,861.11	2,000.00	1,861.11	193.06%
5418 · Newspaper Advertisements	0.00	750.00	-750.00	0.0%
5419 · Computerized Tax Bills	6,487.14	6,000.00	487.14	108.12%
5420 · Computerized Payroll Proc. Fees	6,315.75	8,000.00	-1,684.25	78.95%
5422 · District Commissioner Stipends	0.00	0.00	0.00	0.0%
5422.01 · Stipends - Committee Members	0.00	0.00	0.00	0.0%
5422.02 · Stipends - Committee Members St	0.00	0.00	0.00	0.0%
5424 · Salaries - Administration Staff	77,645.10	128,900.00	-51,254.90	60.24%
5426 · Salaries - Clerk	1,600.02	3,200.00	-1,599.98	50.0%
5427 · Legal & Labor Relation Fees	7,523.25	12,000.00	-4,476.75	62.69%
5427.01 · Legal - CBA	0.00	0.00	0.00	0.0%
5427.02 · Legal - PWSB	0.00	0.00	0.00	0.0%
5428 · Moderator Stipends	0.00	0.00	0.00	0.0%
5429 · District Accountant Stipend	0.00	0.00	0.00	0.0%
5430 · Payroll Taxes - Administrative	0.00	16,000.00	-16,000.00	0.0%
5431 · Part Time Clerks - Tax Season	385.00	10,000.00	-9,615.00	3.85%
5432 · Affiliated Fire Associations	0.00	450.00	-450.00	0.0%
5433 · Bank Service Fees	-541.80	1,250.00	-1,791.80	-43.34%
5434 · Computer Development Program	4,253.49	3,500.00	753.49	121.53%

**Cumberland Fire District**  
**Profit & Loss Budget vs. Actual**  
January 31, 2016

	TOTAL			
	Jan 31, 2016	Budget	\$ Over Budget	% of Budget
5435 · Grants - Matching Funds	0.00	5,000.00	-5,000.00	0.0%
5436 · Office Equipment	1,150.80	3,000.00	-1,849.20	38.36%
5437 · Tax Collector Expenses	758.99	3,000.00	-2,241.01	25.3%
5438 · Printing & Postage	2,549.61	7,000.00	-4,450.39	36.42%
5439 · Professional Fees	1,200.00	3,500.00	-2,300.00	34.29%
5440 · Annual Meeting Expense	0.00	0.00	0.00	0.0%
5441 · External Accounting Fees	1,035.00	0.00	1,035.00	100.0%
5442 · Fire Prevention Offset	251.64	0.00	251.64	100.0%
5443 · Professional Development	209.00	0.00	209.00	100.0%
5444 · Stenographer	0.00	0.00	0.00	0.0%
5500 · Refunds & Abatements	29,236.09	0.00	29,236.09	100.0%
5510 · Transfer to Accrued Benefits Fu	0.00	0.00	0.00	0.0%
5520 · Transfer to Truck Replacement F	0.00	0.00	0.00	0.0%
5520.01 · Restricted - Truck Loan Princ	0.00	54,000.00	-54,000.00	0.0%
5520.02 · Restricted - Truck Loan Interes	0.00	8,400.00	-8,400.00	0.0%
5530 · Restricted - Contingency	876.83	10,000.00	-9,123.17	8.77%
5540 · Restricted - Cap Improvs Statio	29,491.71	42,700.00	-13,208.29	69.07%
5550 · Restricted - Legal Claims	1,746.84	0.00	1,746.84	100.0%
5560 · Restricted - Sick Time Payout	30,240.31	5,000.00	25,240.31	604.81%
5600 · Tax - Legal & Collection Fees	249.00	0.00	249.00	100.0%
6025 · Spec. Fund Merger L A & C	55,000.00			
6030 · Spec. Fund Fire Prevention Exp	12,625.71			
6040 · Spec. Fund Air Cascade Exp	835.33			
6050 · Spec. Fund Fire Alarm Box	7,445.93			
6075 · Tax Sale Fees	2,296.03	0.00	2,296.03	100.0%
<b>Total Expense</b>	<b>4,722,388.68</b>	<b>7,363,011.00</b>	<b>-2,640,622.32</b>	<b>64.14%</b>
<b>Net Ordinary Income</b>	<b>2,114,500.82</b>	<b>0.00</b>	<b>2,114,500.82</b>	<b>100.0%</b>
<b>Net Income</b>	<b>2,114,500.82</b>	<b>0.00</b>	<b>2,114,500.82</b>	<b>100.0%</b>



**Cumberland Fire District**  
**Balance Sheet**  
 As of January 31, 2016

	Jan 31, 16
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1001 · Navigant GF Operating	536,590.56
1002 · FNB HRA Checking	13,210.25
1003 · FNB HRA Savings	120,170.21
1004 · FNB Fire Prevention	120,998.60
1005 · Navigant Savings MM	1,309,384.32
1007 · FNB Retiree HealthCare Fund	307,076.17
1008 · FNB Truck Fund	21,102.83
1010 · Navigant Comm/Training	62,372.12
<b>Total Checking/Savings</b>	2,490,905.06
<b>Other Current Assets</b>	
1140 · Tax Recievable 2004 & prior	-60.00
1170 · Tax Recievable 2008 & prior	-724.28
1175 · Tax Recievable 2009	-885.97
1180 · Tax Receivable 2010	-1,057.73
1185 · Tax Recievable 2011	-2,205.81
1190 · Tax Recievable 2012	-3,873.63
1195 · Tax Recievable 2013	-37,582.52
1200 · Tax Receivable 2014	-133,703.45
1205 · Tax Recievable 2015	658,323.23
<b>Total Other Current Assets</b>	478,229.84
<b>Total Current Assets</b>	2,969,134.90
<b>Other Assets</b>	
1050 · Petty Cash-Tax Collector	750.00
1055 · Petty Cash Fire Chief	500.00
<b>Total Other Assets</b>	1,250.00
<b>TOTAL ASSETS</b>	<b>2,970,384.90</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
2013 · Payroll Tax SDI WH	4,379.88
2026 · AFLAC	154.95
2250 · Deferred Income Tax 2015/2016	658,323.23
<b>Total Other Current Liabilities</b>	662,858.06
<b>Total Current Liabilities</b>	662,858.06
<b>Total Liabilities</b>	662,858.06
<b>Equity</b>	
3200 · Unrestricted Net Assets	1,302.43
3300 · Fund Balance transfer from Old	191,723.59
Net Income	2,114,500.82
<b>Total Equity</b>	2,307,526.84
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,970,384.90</b>

## Cumberland Fire District Commissioner's Report

January 1 - 26, 2016

Type	Num	Date	Name	Account	Paid Amount
Check	EFT	01/03/2016	London Health CDH	1002 · FNB HRA Checking	
				5343.04 · Healthcare Reimbursements	-271.12
				5343.04 · Healthcare Reimbursements	-403.82
				5343.04 · Healthcare Reimbursements	-194.19
TOTAL					-869.13
Check	EFT	01/14/2016	Rhode Island Association of Fire Chiefs	1001 · Navigant GF Operating	
				5416 · Fire Chief Supplies & Exp	-80.00
TOTAL					-80.00
Check	EFT	01/25/2016	London Health CDH	1002 · FNB HRA Checking	
				5343.04 · Healthcare Reimbursements	-70.70
				5343.04 · Healthcare Reimbursements	-345.24
				5343.04 · Healthcare Reimbursements	-476.00
TOTAL					-891.94
Check	POS	01/02/2016	Fred Pryor Seminars	1001 · Navigant GF Operating	
				5443 · Professional Development	-149.00
TOTAL					-149.00
Check	POS	01/14/2016	B&H Photo Video	1001 · Navigant GF Operating	
				5434 · Computer Development Program	-319.98
TOTAL					-319.98
Check	POS	01/20/2016	Adobe Systems Inc.	1001 · Navigant GF Operating	
				5412 · Supplies & Exps - Business Off	-16.04
TOTAL					-16.04
Check	POS	01/20/2016	Adobe Systems Inc.	1001 · Navigant GF Operating	
				5412 · Supplies & Exps - Business Off	-16.04
TOTAL					-16.04
Check	POS	01/21/2016	CODE 42 SOFTWARE	1001 · Navigant GF Operating	
				5434 · Computer Development Program	-9.99
TOTAL					-9.99
Check	POS	01/25/2016	Postmaster	1001 · Navigant GF Operating	
				5438 · Printing & Postage	-735.00
TOTAL					-735.00
Check	1008	01/07/2016	TriTech Software Systems	1004 · FNB Fire Prevention	
				6030 · Spec. Fund Fire Prevention Exp	-4,425.00
TOTAL					-4,425.00
Check	1009	01/07/2016	NFPA Certificaton Department	1004 · FNB Fire Prevention	
TOTAL					0.00
Check	1010	01/07/2016	NFPA Certification Department	1004 · FNB Fire Prevention	

## Cumberland Fire District Commissioner's Report

January 1 - 26, 2016

Type	Num	Date	Name	Account	Paid Amount
				6030 · Spec. Fund Fire Prevention Exp	-150.00
TOTAL					-150.00
Check	1011	01/14/2016	Bay Business Machines, Inc	1004 · FNB Fire Prevention	
				6030 · Spec. Fund Fire Prevention Exp	-227.50
TOTAL					-227.50
Check	1727	01/07/2016	Allied Auto Parts	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-43.10
TOTAL					-43.10
Check	1728	01/07/2016	Michelle D. Baker	1001 · Navigant GF Operating	
				6075 · Tax Sale Fees	-1,200.00
TOTAL					-1,200.00
Check	1729	01/07/2016	C & S Specialty, Inc.	1001 · Navigant GF Operating	
				5121 · Upgrading & Equipment Purcha...	-32.25
TOTAL					-32.25
Check	1730	01/07/2016	CallBack Staffing Solutions	1001 · Navigant GF Operating	
				5129 · Shared Communications	-105.47
TOTAL					-105.47
Check	1731	01/07/2016	Cyber Communications, Inc	1001 · Navigant GF Operating	
				5122 · Radio Equipment Upgrades & M...	-418.20
TOTAL					-418.20
Check	1732	01/07/2016	EXXONMOBIL	1001 · Navigant GF Operating	
				5111 · Vehicle Gas & Oil	-338.77
TOTAL					-338.77
Check	1733	01/07/2016	Gas Pro	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-149.00
TOTAL					-149.00
Check	1734	01/07/2016	Janitech	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-183.78
TOTAL					-183.78
Check	1735	01/07/2016	S&D Road Service	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-1,291.66
TOTAL					-1,291.66
Check	1736	01/07/2016	TH Malloy & Sons, Inc	1001 · Navigant GF Operating	
TOTAL					0.00
Check	1737	01/07/2016	Verizon Wireless	1001 · Navigant GF Operating	

## Cumberland Fire District Commissioner's Report

January 1 - 26, 2016

Type	Num	Date	Name	Account	Paid Amount
TOTAL					0.00
Check	1738	01/07/2016	TH Malloy & Sons, Inc	1001 · Navigant GF Operating 5111 · Vehicle Gas & Oil	-1,996.48
TOTAL					-1,996.48
Check	1739	01/07/2016	Verizon Wireless	1001 · Navigant GF Operating 5231 · Telephone	-179.97
TOTAL					-179.97
Check	1740	01/07/2016	Power Products Systems, LLC	1001 · Navigant GF Operating 5112 · Vehicle Repair & Maintenance	-1,554.58
TOTAL					-1,554.58
Check	1741	01/07/2016	Roger's Ace Hardware Inc	1001 · Navigant GF Operating 5234 · Building Supplies, Repair & Imp	-4.38
TOTAL					-4.38
Check	1742	01/12/2016	Cox Communications	1001 · Navigant GF Operating 5231 · Telephone	-135.65
TOTAL					-135.65
Check	1743	01/13/2016	Thomas Bruce III	1001 · Navigant GF Operating 5415 · Finance Management Fee	-2,700.00
TOTAL					-2,700.00
Check	1744	01/08/2016	London Health Administrators	1001 · Navigant GF Operating 5343.04 · Healthcare Reimbursements 5343.04 · Healthcare Reimbursements 5343.04 · Healthcare Reimbursements	-246.50 -246.50 -250.75
TOTAL					-743.75
Check	1745	01/14/2016	Douglas & Lisa Arone	1001 · Navigant GF Operating 5500 · Refunds & Abatements	-9.52
TOTAL					-9.52
Check	1746	01/14/2016	VFIS	1001 · Navigant GF Operating 5411 · Insurances 5411 · Insurances	-886.00 -5,383.00
TOTAL					-6,269.00
Check	1747	01/14/2016	Reporting Systems, Inc.	1001 · Navigant GF Operating 5129 · Shared Communications	-405.67
TOTAL					-405.67
Check	1748	01/14/2016	Tire Doctor LLC	1001 · Navigant GF Operating 5112 · Vehicle Repair & Maintenance	-1,280.00
TOTAL					-1,280.00

## Cumberland Fire District Commissioner's Report

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Type	Num	Date	Name	Account	Paid Amount
Check	1749	01/14/2016	Weld Power Generator	1001 · Navigant GF Operating 5234 · Building Supplies, Repair & Imp	-407.50
TOTAL					-407.50
Check	1750	01/14/2016	Kelley Nickson Morris	1001 · Navigant GF Operating 5427 · Legal & Labor Relation Fees	-1,450.00
TOTAL					-1,450.00
Check	1751	01/14/2016	Kelley Nickson Morris	1001 · Navigant GF Operating 5427 · Legal & Labor Relation Fees	-725.00
TOTAL					-725.00
Check	1752	01/14/2016	Kelley Nickson Morris	1001 · Navigant GF Operating 5427 · Legal & Labor Relation Fees	-1,287.50
TOTAL					-1,287.50
Check	1753	01/14/2016	Kelley Nickson Morris	1001 · Navigant GF Operating 5427 · Legal & Labor Relation Fees	-1,037.50
TOTAL					-1,037.50
Check	1754	01/14/2016	Kelley Nickson Morris	1001 · Navigant GF Operating 5427 · Legal & Labor Relation Fees	-450.00
TOTAL					-450.00
Check	1755	01/14/2016	DELL Marketing L.P.	1001 · Navigant GF Operating 5413 · Treasurer Expenses	-661.64
TOTAL					-661.64
Check	1756	01/14/2016	Agera Energy	1001 · Navigant GF Operating 5232 · Electricity	-562.93
TOTAL					-562.93
Check	1757	01/14/2016	Allied Auto Parts	1001 · Navigant GF Operating 5112 · Vehicle Repair & Maintenance	-28.08
TOTAL					-28.08
Check	1758	01/14/2016	Blue Cross & Blue Shield	1001 · Navigant GF Operating 5343.02 · Healthcare Insurance - Retire...	-879.00
TOTAL					-879.00
Check	1759	01/14/2016	Cox Communications	1001 · Navigant GF Operating 5230 · Utilities - Cox	-69.00
TOTAL					-69.00
Check	1760	01/14/2016	Dion Signs & Services, Inc	1001 · Navigant GF Operating 5121 · Upgrading & Equipment Purcha...	-250.00

## Cumberland Fire District Commissioner's Report

January 1 - 26, 2016

Type	Num	Date	Name	Account	Paid Amount
TOTAL					-250.00
Check	1761	01/14/2016	Firematic Supply Co., Inc.	1001 · Navigant GF Operating 5121 · Upgrading & Equipment Purcha...	-3,109.00
TOTAL					-3,109.00
Check	1762	01/14/2016	James Matteson	1001 · Navigant GF Operating 5352 · Education Tuition Costs	-703.50
TOTAL					-703.50
Check	1763	01/14/2016	National Grid Electric	1001 · Navigant GF Operating 5232 · Electricity	-15.91
TOTAL					-15.91
Check	1764	01/14/2016	National Grid Electric	1001 · Navigant GF Operating 5232 · Electricity	-779.03
TOTAL					-779.03
Check	1765	01/14/2016	National Grid Gas	1001 · Navigant GF Operating 5233 · Gas & Hot Water	-277.30
TOTAL					-277.30
Check	1766	01/14/2016	National Grid Gas	1001 · Navigant GF Operating 5233 · Gas & Hot Water	-115.00
TOTAL					-115.00
Check	1767	01/14/2016	National Grid Gas	1001 · Navigant GF Operating	0.00
TOTAL					0.00
Check	1768	01/14/2016	National Grid Gas	1001 · Navigant GF Operating 5233 · Gas & Hot Water	-373.44
TOTAL					-373.44
Check	1769	01/14/2016	National Grid Gas	1001 · Navigant GF Operating 5233 · Gas & Hot Water	-357.93
TOTAL					-357.93
Check	1770	01/14/2016	RI State Firefighter's League	1001 · Navigant GF Operating 5352 · Education Tuition Costs	-100.00
TOTAL					-100.00
Check	1771	01/14/2016	Kenneth Finlay	1001 · Navigant GF Operating 5234 · Building Supplies, Repair & Imp	-300.00
TOTAL					-300.00
Check	1772	01/14/2016	Robert Shields	1001 · Navigant GF Operating 5234 · Building Supplies, Repair & Imp	-21.37

**Cumberland Fire District  
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January 1 - 26, 2016

Type	Num	Date	Name	Account	Paid Amount
TOTAL					-21.37
Check	1773	01/14/2016	NAPA Auto Parts	1001 · Navigant GF Operating 5112 · Vehicle Repair & Maintenance	-48.48
TOTAL					-48.48
Check	1774	01/14/2016	National Grid Gas	1001 · Navigant GF Operating 5233 · Gas & Hot Water	-474.66
TOTAL					-474.66
Check	1775	01/21/2016	Michelle D. Baker	1001 · Navigant GF Operating 6075 · Tax Sale Fees	-1,096.03
TOTAL					-1,096.03
Check	1776	01/21/2016	Cox Communications	1001 · Navigant GF Operating 5231 · Telephone	-123.05
TOTAL					-123.05
Check	1777	01/21/2016	Cox Communications	1001 · Navigant GF Operating 5231 · Telephone	-216.52
TOTAL					-216.52
Check	1778	01/21/2016	Cumberland Pest Control, LLC	1001 · Navigant GF Operating 5234 · Building Supplies, Repair & Imp 5234 · Building Supplies, Repair & Imp 5234 · Building Supplies, Repair & Imp	-25.00 -30.00 -25.00
TOTAL					-80.00
Check	1779	01/21/2016	DELL Marketing L.P.	1001 · Navigant GF Operating 5434 · Computer Development Program	-395.58
TOTAL					-395.58
Check	1780	01/21/2016	Greenwood Emergency Vehicles	1001 · Navigant GF Operating 5112 · Vehicle Repair & Maintenance 5112 · Vehicle Repair & Maintenance	-69.30 -69.30
TOTAL					-138.60
Check	1781	01/21/2016	Janitech	1001 · Navigant GF Operating 5234 · Building Supplies, Repair & Imp 5234 · Building Supplies, Repair & Imp	-501.68 -162.63
TOTAL					-664.31
Check	1782	01/21/2016	National Grid Electric	1001 · Navigant GF Operating 5232 · Electricity	-471.24
TOTAL					-471.24
Check	1783	01/21/2016	National Grid Electric	1001 · Navigant GF Operating 5232 · Electricity	-375.48

## Cumberland Fire District Commissioner's Report

January 1 - 26, 2016

Type	Num	Date	Name	Account	Paid Amount
TOTAL					-375.48
Check	1784	01/21/2016	National Grid Electric	1001 · Navigant GF Operating 5232 · Electricity	-531.92
TOTAL					-531.92
Check	1785	01/21/2016	Narragansett Bay Commission	1001 · Navigant GF Operating 5236 · Sewer Assessment & Usage	-43.74
TOTAL					-43.74
Check	1786	01/21/2016	Narragansett Bay Commission	1001 · Navigant GF Operating 5236 · Sewer Assessment & Usage	-85.57
TOTAL					-85.57
Check	1787	01/21/2016	Narragansett Bay Commission	1001 · Navigant GF Operating 5236 · Sewer Assessment & Usage	-43.74
TOTAL					-43.74
Check	1788	01/21/2016	Pawtucket Water Supply Board	1001 · Navigant GF Operating 5238 · Hydrant Fees - Cumb/Pawt	-11,157.37
TOTAL					-11,157.37
Check	1789	01/21/2016	Pawtucket Water Supply Board	1001 · Navigant GF Operating 5237 · Water Usage Fees	-43.77
TOTAL					-43.77
Check	1790	01/21/2016	Ready Refresh	1001 · Navigant GF Operating 5234 · Building Supplies, Repair & Imp	-2.14
TOTAL					-2.14
Check	1791	01/21/2016	The UPS Store # 4893	1001 · Navigant GF Operating 5121 · Upgrading & Equipment Purcha... 5121 · Upgrading & Equipment Purcha...	-21.89 -9.51
TOTAL					-31.40
Check	1792	01/21/2016	Verizon Wireless	1001 · Navigant GF Operating 5231 · Telephone	-40.01
TOTAL					-40.01
Check	1793	01/21/2016	Verizon Wireless	1001 · Navigant GF Operating 5231 · Telephone	-80.02
TOTAL					-80.02
Check	1794	01/21/2016	Woonsocket Door	1001 · Navigant GF Operating 5540 · Restricted - Cap Improvs Statio	-9,060.00
TOTAL					-9,060.00
Check	1795	01/21/2016	Town of Cumberland Clerks Office	1001 · Navigant GF Operating	



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**Cumberland Fire District  
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January 1 - 26, 2016**

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<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
				5600 · Tax - Legal & Collection Fees	-49.00
TOTAL					-49.00
Check	1796	01/22/2016	Thomas Bruce III	1001 · Navigant GF Operating	
				5415 · Finance Management Fee	-2,906.25
TOTAL					-2,906.25