

Cumberland Fire District
Trial Balance
As of February 29, 2016

	Feb 29, 16	
	Debit	Credit
1001 · Navigant GF Operating	403,102.37	
1002 · FNB HRA Checking	9,604.36	
1003 · FNB HRA Savings	120,194.70	
1004 · FNB Fire Prevention	138,650.26	
1005 · Navigant Savings MM	1,311,011.76	
1007 · FNB Retiree HealthCare Fund	307,138.76	
1008 · FNB Truck Fund	39,599.89	
1010 · Navigant Comm/Training	63,622.12	
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		4,186.71
1195 · Tax Recievable 2013		41,468.69
1200 · Tax Receivable 2014		148,672.93
1205 · Tax Recievable 2015	340,494.13	
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		7,887.57
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		340,494.13
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		6,629,245.20
4001 · Abatement Adjustments	9,874.58	
4005 · Revenue - Past Due Taxes		155,872.16
4007 · NSF Fee Reimbursement Income		289.00
4010 · Interest Income- Past Due Taxes		55,110.53
4015 · Fire Prevention/Plan Review		143,730.16
4050 · Interest Income General Fund		11,011.76
4055 · Interest Income HRA Fund		184.70
4060 · Interest Income Truck Fund		7.13
4065 · Interest Income Fire Prevention	0.00	
4070 · Interest Income-Retiremt Health		94.39
4075 · Interest Income Comm/Training		33.05
4105 · Reimbursed Ins.-Former Employee		14,081.68
4110 · Miscellaneous Other Income		181,476.61
4110.1 · Revenue Rescue Income		7,155.00
4110.2 · Insurance Reimbursement		44,745.06
4114 · Income Radio Box Alarm Maint		22,375.00
4115 · Tax Sale Fee Income		20,752.08
5111 · Vehicle Gas & Oil	19,975.14	
5112 · Vehicle Repair & Maintenance	55,883.26	

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	Feb 29, 16	
	Debit	Credit
5121 · Upgrading & Equipment Purchases	17,400.92	
5122 · Radio Equipment Upgrades & Main	4,736.97	
5123 · Equipment Supplies & Repairs	2,181.22	
5124 · First Aid Equipment & Suppl	6,276.50	
5125 · Equipment Testing & Certificati	3,505.00	
5128 · Communications Upgrades	1,540.00	
5129 · Shared Communications	3,277.78	
5230 · Utilities - Cox	0.00	
5231 · Telephone	11,554.53	
5232 · Electricity	23,898.11	
5233 · Gas & Hot Water	8,065.11	
5234 · Building Supplies, Repair & Imp	28,326.31	
5235 · Air Cascade Maintenance	528.80	
5236 · Sewer Assessment & Usage	2,086.22	
5237 · Water Usage Fees	1,621.55	
5238 · Hydrant Fees - Cumb/Pawt	328,885.39	
5340.01 · Salaries - Firefighters	1,853,590.27	
5340.02 · Salaries - Overtime Wages	169,153.94	
5340.03 · Salaries - Holiday Pay	141,795.43	
5340.04 · Salaries - Vacation OT	272,182.01	
5340.05 · Salaries - Sick Pay OT	144,927.93	
5340.06 · Salaries - Personal OT	34,989.89	
5340.07 · Salaries - Other	23,487.71	
5340.08 · Salaries - Longevity Pay	82,211.69	
5340.09 · Salaries - Acting Officer Pay	1,566.83	
5340.10 · Salaries - Detail Pay	13,276.70	
5340.11 · Salaries - Clothing Allowances	46,712.98	
5340.12 · Salaries - Injured on duty	73,771.03	
5340.13 · Salaries - Education Incentive	7,000.00	
5340.15 · Salaries - IOD Fill In OT	9,560.64	
5341 · Payroll Tax Expenses	226,567.46	
5342 · Pension Plan Expenses	450,059.83	
5343 · Medical Insurance Benefits	0.00	
5343.01 · Healthcare Insurances	497,503.39	
5343.02 · Healthcare Insurance - Retirees	82,112.80	
5343.03 · Healthcare deductions from pay		45,910.00
5343.04 · Healthcare Reimbursements	32,663.39	
5343.05 · Healthcare Insurance - Admin	5,465.14	
5344 · Dental Insurance	48,672.76	
5345 · Vision Care	5,100.00	
5346 · Life Insurance Benefits	10,000.00	
5348 · Call Firefighters Stipends	15,758.25	
5349 · Manpower Training		1,641.18
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	
5350.02 · Part Time - Uniforms/Clothing	228.00	
5351 · Employee Support Health&Welfare	3,746.00	
5352 · Education Tuition Costs	2,446.49	
5411 · Insurances	199,308.00	
5412 · Supplies & Exps - Business Off	5,109.49	
5413 · Treasurer Expenses	1,584.03	
5415 · Finance Management Fee	36,637.50	
5416 · Fire Chief Supplies & Exp	3,923.11	
5419 · Computerized Tax Bills	6,487.14	
5420 · Computerized Payroll Proc. Fees	6,997.30	
5424 · Salaries - Administration Staff	87,997.50	
5425 · Salaries - Clerk	1,866.69	
5427 · Legal & Labor Relation Fees	9,885.75	
5427.01 · Legal - CBA	612.50	
5431 · Part Time Clerks - Tax Season	385.00	
5433 · Bank Service Fees		541.80
5434 · Computer Development Program	4,263.48	

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Accrual Basis

Cumberland Fire District
Trial Balance
As of February 29, 2016

	Feb 29, 16	
	<u>Debit</u>	<u>Credit</u>
5436 · Office Equipment	1,150.80	
5437 · Tax Collector Expenses	804.08	
5438 · Printing & Postage	2,797.61	
5439 · Professional Fees	1,200.00	
5441 · External Accounting Fees	1,035.00	
5442 · Fire Prevention Offset	379.04	
5443 · Professional Development	209.00	
5500 · Refunds & Abatements	29,236.09	
5530 · Restricted - Contingency	2,376.83	
5540 · Restricted - Cap Improvs Statio	30,841.71	
5550 · Restricted - Legal Claims	2,447.29	
5560 · Restricted - Sick Time Payout	30,240.31	
5600 · Tax - Legal & Collection Fees	449.00	
6025 · Spec. Fund Merger L A & C	55,000.00	
6030 · Spec. Fund Fire Prevention Exp	17,222.54	
6040 · Spec. Fund Air Cascade Exp	835.33	
6050 · Spec. Fund Fire Alarm Box	7,445.93	
6075 · Tax Sale Fees	4,646.03	
TOTAL	<u>8,075,081.28</u>	<u>8,075,081.28</u>

Cumberland Fire District Profit & Loss Budget vs. Actual February 2016

Ordinary Income/Expense	TOTAL			
	Jul '15 - Feb '16	Budget	\$ Over Budget	% of Budget
Income				
4000 · Tax Revenues-Current year	6,629,245.20	7,103,011.00	-473,765.80	93.33%
4001 · Abatement Adjustments	-9,874.58			
4005 · Revenue - Past Due Taxes	155,872.16	260,000.00	-104,127.84	59.95%
4007 · NSF Fee Reimbursement Income	289.00			
4010 · Interest Income- Past Due Taxes	55,110.53			
4015 · Fire Prevention/Plan Review	143,730.16			
4050 · Interest Income General Fund	11,011.76			
4055 · Interest Income HRA Fund	184.70			
4060 · Interest Income Truck Fund	7.13			
4065 · Interest Income Fire Prevention	0.00			
4070 · Interest Income-Retiremt Health	94.39			
4075 · Interest Income Comm/Training	33.05			
4105 · Reimbursed Ins.-Former Employee	14,081.68			
4110 · Miscellaneous Other Income	181,476.61			
4110.1 · Revenue Rescue Income	7,155.00			
4110.2 · Insurance Reimbursement	44,745.06			
4114 · Income Radio Box Alarm Maint	22,375.00			
4115 · Tax Sale Fee Income	20,752.08			
Total Income	7,276,288.93	7,363,011.00	-86,722.07	98.82%
Expense				
5111 · Vehicle Gas & Oil	19,975.14	65,000.00	-45,024.86	30.73%
5112 · Vehicle Repair & Maintenance	55,883.26	77,000.00	-21,116.74	72.58%
5121 · Upgrading & Equipment Purchases	17,400.92	30,000.00	-12,599.08	58.0%
5122 · Radio Equipment Upgrades & Main	4,736.97	5,000.00	-263.03	94.74%
5123 · Equipment Supplies & Repairs	2,181.22	7,500.00	-5,318.78	29.08%
5124 · First Aid Equipment & Suppl	6,276.50	10,000.00	-3,723.50	62.77%
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	3,277.78	2,000.00	1,277.78	163.89%
5130 · Truck Tires	0.00	0.00	0.00	0.0%
5230 · Utilities - Cox	0.00	600.00	-600.00	0.0%
5231 · Telephone	11,554.53	20,000.00	-8,445.47	57.77%
5232 · Electricity	23,898.11	35,000.00	-11,101.89	68.28%
5233 · Gas & Hot Water	8,065.11	22,000.00	-13,934.89	36.66%
5234 · Building Supplies, Repair & Imp	28,326.31	42,000.00	-13,673.69	67.44%
5235 · Air Cascade Maintenance	528.80	950.00	-421.20	55.66%
5236 · Sewer Assessment & Usage	2,086.22	2,800.00	-713.78	74.51%
5237 · Water Usage Fees	1,621.55	20,000.00	-18,378.45	8.11%
5238 · Hydrant Fees - Cumb/Pawt	328,885.39	219,364.00	109,521.39	149.93%
5340 · Firefighter Salaries & Wages	0.00	0.00	0.00	0.0%
5340.01 · Salaries - Firefighters	1,853,590.27	2,871,927.00	-1,018,336.73	64.54%
5340.02 · Salaries - Overtime Wages	169,153.94	0.00	169,153.94	100.0%
5340.03 · Salaries - Holiday Pay	141,795.43	164,775.00	-22,979.57	86.05%
5340.04 · Salaries - Vacation OT	272,182.01	373,848.00	-101,665.99	72.81%
5340.05 · Salaries - Sick Pay OT	144,927.93	79,083.00	65,844.93	183.26%
5340.06 · Salaries - Personal OT	34,989.89	65,184.00	-30,194.11	53.68%
5340.07 · Salaries - Other	23,487.71	0.00	23,487.71	100.0%
5340.08 · Salaries - Longevity Pay	82,211.69	108,536.00	-26,324.31	75.75%
5340.09 · Salaries - Acting Officer Pay	1,566.83	0.00	1,566.83	100.0%
5340.10 · Salaries - Detail Pay	13,276.70	0.00	13,276.70	100.0%
5340.11 · Salaries - Clothing Allowances	46,712.98	54,900.00	-8,187.02	85.09%

Cumberland Fire District Profit & Loss Budget vs. Actual February 2016

	TOTAL			
	Jul '15 - Feb '16	Budget	\$ Over Budget	% of Budget
5340.12 · Salaries - Injured on duty	73,771.03	0.00	73,771.03	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	9,560.64	0.00	9,560.64	100.0%
5341 · Payroll Tax Expenses	226,567.46	308,375.00	-81,807.54	73.47%
5342 · Pension Plan Expenses	450,059.83	738,516.00	-288,456.17	60.94%
5343 · Medical Insurance Benefits	0.00	0.00	0.00	0.0%
5343.01 · Healthcare Insurances	497,503.39	783,662.00	-286,158.61	63.48%
5343.02 · Healthcare Insurance - Retirees	82,112.80	144,000.00	-61,887.20	57.02%
5343.03 · Healthcare deductions from pay	-45,910.00	-66,300.00	20,390.00	69.25%
5343.04 · Healthcare Reimbursements	32,663.39	160,000.00	-127,336.61	20.42%
5343.05 · Healthcare Insurance - Admin	5,465.14	0.00	5,465.14	100.0%
5344 · Dental Insurance	48,672.76	67,099.00	-18,426.24	72.54%
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	15,758.25	47,000.00	-31,241.75	33.53%
5349 · Manpower Training	-1,641.18	0.00	-1,641.18	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	228.00	500.00	-272.00	45.6%
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	199,308.00	310,000.00	-110,692.00	64.29%
5412 · Supplies & Exps - Business Off	5,109.49	3,000.00	2,109.49	170.32%
5413 · Treasurer Expenses	1,584.03	3,000.00	-1,415.97	52.8%
5415 · Finance Management Fee	36,637.50	78,000.00	-41,362.50	46.97%
5416 · Fire Chief Supplies & Exp	3,923.11	2,000.00	1,923.11	196.16%
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	6,997.30	8,000.00	-1,002.70	87.47%
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	87,997.50	128,900.00	-40,902.50	68.27%
5425 · Salaries - Clerk	1,866.69	3,200.00	-1,333.31	58.33%
5427 · Legal & Labor Relation Fees	9,885.75	12,000.00	-2,114.25	82.38%
5427.01 · Legal - CBA	612.50	0.00	612.50	100.0%
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	4,263.48	3,500.00	763.48	121.81%
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	804.08	3,000.00	-2,195.92	26.8%
5438 · Printing & Postage	2,797.61	7,000.00	-4,202.39	39.97%
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%

Cumberland Fire District
Profit & Loss Budget vs. Actual
 February 2016

	TOTAL			
	Jul '15 - Feb '16	Budget	\$ Over Budget	% of Budget
5442 · Fire Prevention Offset	379.04	0.00	379.04	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	2,376.83	10,000.00	-7,623.17	23.77%
5540 · Restricted - Cap Improvs Statio	30,841.71	42,700.00	-11,858.29	72.23%
5550 · Restricted - Legal Claims	2,447.29	0.00	2,447.29	100.0%
5560 · Restricted - Sick Time Payout	30,240.31	5,000.00	25,240.31	604.81%
5600 · Tax - Legal & Collection Fees	449.00	0.00	449.00	100.0%
6025 · Spec. Fund Merger L A & C	55,000.00			
6030 · Spec. Fund Fire Prevention Exp	17,222.54			
6040 · Spec. Fund Air Cascade Exp	835.33			
6050 · Spec. Fund Fire Alarm Box	7,445.93			
6075 · Tax Sale Fees	4,646.03	0.00	4,646.03	100.0%
6080 · CONSOLIDATION EXPENSE	0.00	0.00	0.00	0.0%
Total Expense	5,282,445.37	7,363,011.00	-2,080,565.63	71.74%
Net Ordinary Income	1,993,843.56	0.00	1,993,843.56	100.0%
Net Income	1,993,843.56	0.00	1,993,843.56	100.0%

**Cumberland Fire District
Commissioner's Report
February 2016**

Type	Num	Date	Name	Account	Paid Amount
Check	EFT	02/01/2016	London Health CDH	1002 · FNB HRA Checking 5343.04 · Healthcare Reimbursements	-49.98
TOTAL					-49.98
Check	EFT	02/07/2016	London Health CDH	1002 · FNB HRA Checking 5343.04 · Healthcare Reimbursements	-40.00
TOTAL					-40.00
Check	EFT	02/15/2016	London Health CDH	1002 · FNB HRA Checking 5343.04 · Healthcare Reimbursements 5343.04 · Healthcare Reimbursements 5343.04 · Healthcare Reimbursements 5343.04 · Healthcare Reimbursements 5343.04 · Healthcare Reimbursements	-21.84 -231.81 -209.76 -147.90 -187.61 -2,000.00
TOTAL					-2,798.92
Check	EFT	02/22/2016	London Health CDH	1002 · FNB HRA Checking 5343.04 · Healthcare Reimbursements 5343.04 · Healthcare Reimbursements 5343.04 · Healthcare Reimbursements 5343.04 · Healthcare Reimbursements	-31.14 -262.21 -70.70 -7.20 -24.33
TOTAL					-395.58
Check	EFT	02/29/2016	London Health CDH	1002 · FNB HRA Checking 5343.04 · Healthcare Reimbursements	-321.41
TOTAL					-321.41
Check	POS	02/09/2016	Amazon.com	1001 · Navigant GF Operating 5412 · Supplies & Exps - Business Off	-32.05
TOTAL					-32.05
Check	POS	02/11/2016	Amazon.com	1001 · Navigant GF Operating 5412 · Supplies & Exps - Business Off	-53.56
TOTAL					-53.56
Check	POS	02/14/2016	CODE 42 SOFTWARE	1001 · Navigant GF Operating 5434 · Computer Development Program	-9.99
TOTAL					-9.99
Check	POS	02/18/2016	Davenport's Restaurant	1001 · Navigant GF Operating 5437 · Tax Collector Expenses	-27.65
TOTAL					-27.65
Check	POS	02/19/2016	Adobe Systems Inc.	1001 · Navigant GF Operating 5412 · Supplies & Exps - Business Off	-16.04
TOTAL					-16.04
Check	POS	02/19/2016	Adobe Systems Inc.	1001 · Navigant GF Operating 5412 · Supplies & Exps - Business Off	-16.04
TOTAL					-16.04
Check	POS	02/20/2016	Adobe Systems Inc.	1001 · Navigant GF Operating 5412 · Supplies & Exps - Business Off	-16.04
TOTAL					-16.04

**Cumberland Fire District
Commissioner's Report
February 2016**

Type	Num	Date	Name	Account	Paid Amount
Check	POS	02/20/2016	Adobe Systems Inc.	1001 · Navigant GF Operating 5412 · Supplies & Exps - Business Off	<u>-16.04</u>
TOTAL					-16.04
Check	POS	02/25/2016	Walmart	1001 · Navigant GF Operating 5124 · First Aid Equipment & Suppl	<u>-135.24</u>
TOTAL					-135.24
Check	POS	02/29/2016	Supreme Pizza	1001 · Navigant GF Operating 5442 · Fire Prevention Offset	<u>-127.40</u>
TOTAL					-127.40
Check	1012	02/01/2016	TriTech Software Systems	1004 · FNB Fire Prevention 6030 · Spec. Fund Fire Prevention Exp	<u>-2,501.25</u>
TOTAL					-2,501.25
Check	1013	02/18/2016	TriTech Software Systems	1004 · FNB Fire Prevention 6030 · Spec. Fund Fire Prevention Exp	<u>-2,501.25</u>
TOTAL					-2,501.25
Check	1803	02/01/2016	Ocean State Truck & Diesel	1001 · Navigant GF Operating 5112 · Vehicle Repair & Maintenance	<u>-3,398.27</u>
TOTAL					-3,398.27
Check	1804	02/01/2016	A & P Fire Systems	1001 · Navigant GF Operating 5234 · Building Supplies, Repair & Imp 5234 · Building Supplies, Repair & Imp	<u>-81.00</u> <u>-81.00</u>
TOTAL					-162.00
Check	1805	02/01/2016	Belmont Springs	1001 · Navigant GF Operating 5234 · Building Supplies, Repair & Imp 5234 · Building Supplies, Repair & Imp	<u>-22.59</u> <u>-28.01</u>
TOTAL					-50.60
Check	1806	02/01/2016	C & S Specialty, Inc.	1001 · Navigant GF Operating 5121 · Upgrading & Equipment Purchases	<u>-29.85</u>
TOTAL					-29.85
Check	1807	02/01/2016	Cox Communications	1001 · Navigant GF Operating 5231 · Telephone	<u>-64.01</u>
TOTAL					-64.01
Check	1808	02/01/2016	Cyber Communications, Inc	1001 · Navigant GF Operating 5122 · Radio Equipment Upgrades & Main	<u>-200.00</u>
TOTAL					-200.00
Check	1809	02/01/2016	Depault Ace Hardware	1001 · Navigant GF Operating 5234 · Building Supplies, Repair & Imp 5234 · Building Supplies, Repair & Imp	<u>-390.63</u> <u>32.31</u>
TOTAL					-358.32
Check	1810	02/01/2016	Janitech	1001 · Navigant GF Operating 5234 · Building Supplies, Repair & Imp 5234 · Building Supplies, Repair & Imp 5234 · Building Supplies, Repair & Imp 5234 · Building Supplies, Repair & Imp	<u>-70.51</u> <u>-70.51</u> <u>-216.28</u> <u>-55.06</u> <u>-70.51</u>

**Cumberland Fire District
Commissioner's Report
February 2016**

Type	Num	Date	Name	Account	Paid Amount
				5234 · Building Supplies, Repair & Imp	-70.51
				5234 · Building Supplies, Repair & Imp	-413.05
TOTAL					-966.43
Check	1811	02/01/2016	L & J Auto	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-176.15
TOTAL					-176.15
Check	1812	02/01/2016	Minuteman Trucks, Inc	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-558.00
TOTAL					-558.00
Check	1813	02/01/2016	Petty Cash	1001 · Navigant GF Operating	
				5438 · Printing & Postage	-20.40
				5234 · Building Supplies, Repair & Imp	-155.27
TOTAL					-175.67
Check	1814	02/01/2016	PitneyBowes	1001 · Navigant GF Operating	
				5438 · Printing & Postage	-80.15
TOTAL					-80.15
Check	1815	02/01/2016	Prime Systems, Inc	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-115.50
TOTAL					-115.50
Check	1816	02/01/2016	S&D Road Service	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-2,121.18
TOTAL					-2,121.18
Check	1817	02/01/2016	Staples Credit	1001 · Navigant GF Operating	
				5412 · Supplies & Exps - Business Off	-114.99
				5412 · Supplies & Exps - Business Off	-95.46
TOTAL					-210.45
Check	1818	02/01/2016	Verizon	1001 · Navigant GF Operating	
				5231 · Telephone	-445.95
TOTAL					-445.95
Check	1819	02/01/2016	Verizon Wireless Sta1A	1001 · Navigant GF Operating	
				5231 · Telephone	-26.19
TOTAL					-26.19
Check	1820	02/01/2016	Verizon Wireless Sta1	1001 · Navigant GF Operating	
				5231 · Telephone	-80.02
TOTAL					-80.02
Check	1821	02/01/2016	VFIS	1001 · Navigant GF Operating	
				5411 · Insurances	-5,383.00
TOTAL					-5,383.00
Check	1822	02/01/2016	W.B. Mason Co., Inc	1001 · Navigant GF Operating	
				5412 · Supplies & Exps - Business Off	-17.93
				5437 · Tax Collector Expenses	-17.44
				5412 · Supplies & Exps - Business Off	-24.90
TOTAL					-60.27
Check	1823	02/01/2016	Woonsocket Door	1001 · Navigant GF Operating	

**Cumberland Fire District
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Type	Num	Date	Name	Account	Paid Amount
				5234 · Building Supplies, Repair & Imp	-500.00
				5540 · Restricted - Cap Improvs Statio	-1,350.00
TOTAL					-1,850.00
Check	1824	02/01/2016	National Grid Electric	1001 · Navigant GF Operating	
				5232 · Electricity	-44.85
TOTAL					-44.85
Check	1825	02/01/2016	National Grid Electric	1001 · Navigant GF Operating	
				5232 · Electricity	-44.85
TOTAL					-44.85
Check	1826	02/01/2016	Allied Auto Parts	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-499.50
				5112 · Vehicle Repair & Maintenance	-7.38
TOTAL					-506.88
Check	1827	02/01/2016	Shell Fleet Plus	1001 · Navigant GF Operating	
				5111 · Vehicle Gas & Oil	-115.18
TOTAL					-115.18
Check	1828	02/02/2016	Thomas Bruce III	1001 · Navigant GF Operating	
				5415 · Finance Management Fee	-3,412.50
TOTAL					-3,412.50
Check	1829	02/04/2016	Greater Woonsocket Fire Chiefs Mutual Aid	1001 · Navigant GF Operating	
				5530 · Restricted - Contingency	-1,500.00
TOTAL					-1,500.00
Check	1830	02/04/2016	Greater Woonsocket Fire Chiefs Mutual Aid	1001 · Navigant GF Operating	
				5416 · Fire Chief Supplies & Exp	-50.00
TOTAL					-50.00
Check	1831	02/04/2016	Impact Custom Apparel LLC	1001 · Navigant GF Operating	
				5350.02 · Part Time - Uniforms/Clothing	-228.00
TOTAL					-228.00
Check	1832	02/04/2016	Moore Medical	1001 · Navigant GF Operating	
				5124 · First Aid Equipment & Suppl	-327.49
TOTAL					-327.49
Check	1833	02/04/2016	Allied Auto Parts	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-43.10
				5112 · Vehicle Repair & Maintenance	-38.07
				5112 · Vehicle Repair & Maintenance	-18.04
				5112 · Vehicle Repair & Maintenance	-43.10
				5112 · Vehicle Repair & Maintenance	-42.12
				5112 · Vehicle Repair & Maintenance	4.53
TOTAL					-179.90
Check	1834	02/04/2016	A. Charpentier Power Systems	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-190.00
TOTAL					-190.00
Check	1835	02/04/2016	Gas Pro	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-1,150.00

**Cumberland Fire District
Commissioner's Report
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Type	Num	Date	Name	Account	Paid Amount
TOTAL					-1,150.00
Check	1836	02/04/2016	Ralco Equipment Co., Inc	1001 · Navigant GF Operating 5112 · Vehicle Repair & Maintenance	-2,839.93
TOTAL					-2,839.93
Check	1837	02/04/2016	TH Malloy & Sons, Inc	1001 · Navigant GF Operating 5111 · Vehicle Gas & Oil	-1,825.19
TOTAL					-1,825.19
Check	1838	02/10/2016	CallBack Staffing Solutions	1001 · Navigant GF Operating 5129 · Shared Communications	-105.47
TOTAL					-105.47
Check	1839	02/10/2016	Prescott H. Peirce Co. Inc.	1001 · Navigant GF Operating 5123 · Equipment Supplies & Repairs	-56.75
TOTAL					-56.75
Check	1840	02/10/2016	Timothy M. Bliss, Attorney at Law	1001 · Navigant GF Operating 5427.01 · Legal - CBA	-612.50
TOTAL					-612.50
Check	1841	02/10/2016	Agera Energy	1001 · Navigant GF Operating 5232 · Electricity	-631.93
TOTAL					-631.93
Check	1842	02/10/2016	National Grid Gas	1001 · Navigant GF Operating 5233 · Gas & Hot Water	-707.79
TOTAL					-707.79
Check	1843	02/10/2016	National Grid Gas	1001 · Navigant GF Operating 5233 · Gas & Hot Water	-624.00
TOTAL					-624.00
Check	1844	02/10/2016	National Grid Gas	1001 · Navigant GF Operating 5233 · Gas & Hot Water	-754.42
TOTAL					-754.42
Check	1845	02/10/2016	National Grid Gas	1001 · Navigant GF Operating 5233 · Gas & Hot Water	-936.09
TOTAL					-936.09
Check	1846	02/10/2016	National Grid Electric	1001 · Navigant GF Operating 5232 · Electricity	-19.58
TOTAL					-19.58
Check	1847	02/10/2016	National Grid Electric	1001 · Navigant GF Operating 5232 · Electricity	-954.41
TOTAL					-954.41
Check	1848	02/10/2016	Blue Cross & Blue Shield	1001 · Navigant GF Operating 5343.02 · Healthcare Insurance - Retirees	-879.00
TOTAL					-879.00
Check	1849	02/10/2016	Tap Auto Service	1001 · Navigant GF Operating	

**Cumberland Fire District
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Type	Num	Date	Name	Account	Paid Amount
				5112 · Vehicle Repair & Maintenance	-15.00
TOTAL					-15.00
Check	1850	02/10/2016	Roger's Ace Hardware Inc	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-5.49
				5234 · Building Supplies, Repair & Imp	-83.02
TOTAL					-88.51
Check	1851	02/10/2016	A. Charpentier Power Systems	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-768.55
TOTAL					-768.55
Check	1852	02/10/2016	Apollo Safety, Inc	1001 · Navigant GF Operating	
				5121 · Upgrading & Equipment Purchases	-1,090.00
TOTAL					-1,090.00
Check	1853	02/10/2016	Michelle D. Baker, Esq.	1001 · Navigant GF Operating	
				5600 · Tax - Legal & Collection Fees	-200.00
TOTAL					-200.00
Check	1854	02/10/2016	C & S Specialty, Inc.	1001 · Navigant GF Operating	
				5121 · Upgrading & Equipment Purchases	-313.42
				5121 · Upgrading & Equipment Purchases	-316.80
TOTAL					-630.22
Check	1855	02/10/2016	Cox Communications	1001 · Navigant GF Operating	
				5231 · Telephone	-69.00
TOTAL					-69.00
Check	1856	02/10/2016	East Coast Fire & Rescue	1001 · Navigant GF Operating	
				5124 · First Aid Equipment & Suppl	-1,200.00
TOTAL					-1,200.00
Check	1857	02/10/2016	EXXONMOBIL	1001 · Navigant GF Operating	
				5111 · Vehicle Gas & Oil	-483.71
TOTAL					-483.71
Check	1858	02/10/2016	J & J Small Engine Clinic	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-119.47
TOTAL					-119.47
Check	1859	02/10/2016	National Grid Gas	1001 · Navigant GF Operating	
				5233 · Gas & Hot Water	-82.00
TOTAL					-82.00
Check	1860	02/10/2016	Ratcliffe Harten Burke & Galamaga LLP	1001 · Navigant GF Operating	
				5550 · Restricted - Legal Claims	-700.45
TOTAL					-700.45
Check	1861	02/10/2016	Verizon Wireless Sta5	1001 · Navigant GF Operating	
				5231 · Telephone	-180.21
TOTAL					-180.21
Check	1862	02/10/2016	S&D Road Service	1001 · Navigant GF Operating	

**Cumberland Fire District
Commissioner's Report
February 2016**

Type	Num	Date	Name	Account	Paid Amount
				5112 · Vehicle Repair & Maintenance	-1,082.69
TOTAL					-1,082.69
Check	1863	02/18/2016	Cox Communications Sta5	1001 · Navigant GF Operating	
				5231 · Telephone	-217.54
TOTAL					-217.54
Check	1864	02/18/2016	Blue Cross & Blue Shield	1001 · Navigant GF Operating	
				5343.01 · Healthcare Insurances	-63,760.05
				5343.02 · Healthcare Insurance - Retirees	-8,311.58
				5343.05 · Healthcare Insurance - Admin	-5,465.14
TOTAL					-77,536.77
Check	1865	02/18/2016	C & S Specialty, Inc.	1001 · Navigant GF Operating	
				5121 · Upgrading & Equipment Purchases	-89.74
TOTAL					-89.74
Check	1866	02/18/2016	Kevin Clarke	1001 · Navigant GF Operating	
				5343.02 · Healthcare Insurance - Retirees	-39.82
TOTAL					-39.82
Check	1867	02/18/2016	Cumberland Pest Control, LLC	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-25.00
				5234 · Building Supplies, Repair & Imp	-30.00
				5234 · Building Supplies, Repair & Imp	-25.00
TOTAL					-80.00
Check	1868	02/18/2016	Greater Woonsocket Fire Chiefs Mutual Aid	1001 · Navigant GF Operating	
				5349 · Manpower Training	-250.00
				5349 · Manpower Training	-250.00
TOTAL					-500.00
Check	1869	02/18/2016	Kafin Oil Co., Inc.	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-796.00
TOTAL					-796.00
Check	1870	02/18/2016	Janitech	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-110.16
				5234 · Building Supplies, Repair & Imp	-59.51
				5234 · Building Supplies, Repair & Imp	-59.51
				5234 · Building Supplies, Repair & Imp	-59.51
				5234 · Building Supplies, Repair & Imp	-59.51
TOTAL					-348.20
Check	1871	02/18/2016	Narragansett Bay Commission	1001 · Navigant GF Operating	
				5236 · Sewer Assessment & Usage	-96.48
TOTAL					-96.48
Check	1872	02/18/2016	Narragansett Bay Commission	1001 · Navigant GF Operating	
				5236 · Sewer Assessment & Usage	-88.68
TOTAL					-88.68
Check	1873	02/18/2016	Narragansett Bay Commission	1001 · Navigant GF Operating	
				5236 · Sewer Assessment & Usage	-42.08
TOTAL					-42.08
Check	1874	02/18/2016	National Grid Elec Sta2	1001 · Navigant GF Operating	

**Cumberland Fire District
Commissioner's Report
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Type	Num	Date	Name	Account	Paid Amount
				5232 · Electricity	-374.52
TOTAL					-374.52
Check	1875	02/18/2016	National Grid Elec Sta5	1001 · Navigant GF Operating	
				5232 · Electricity	-444.36
TOTAL					-444.36
Check	1876	02/18/2016	National Grid Elec Sta4	1001 · Navigant GF Operating	
				5232 · Electricity	-526.55
TOTAL					-526.55
Check	1877	02/18/2016	Knox Company	1001 · Navigant GF Operating	
				5121 · Upgrading & Equipment Purchases	-208.00
TOTAL					-208.00
Check	1878	02/18/2016	Shell Fleet Plus	1001 · Navigant GF Operating	
				5111 · Vehicle Gas & Oil	-5.11
TOTAL					-5.11
Check	1879	02/18/2016	Strobes N' More	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-97.80
TOTAL					-97.80
Check	1880	02/18/2016	Verizon Wireless Sta4	1001 · Navigant GF Operating	
				5231 · Telephone	-80.02
TOTAL					-80.02
Check	1881	02/18/2016	Verizon Wireless Sta2	1001 · Navigant GF Operating	
				5231 · Telephone	-40.01
TOTAL					-40.01
Check	1882	02/18/2016	Woonsocket Door	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-1,566.00
TOTAL					-1,566.00
Check	1883	02/18/2016	Greater Woonsocket Fire Chiefs Mutual Aid	1001 · Navigant GF Operating	
				5349 · Manpower Training	-250.00
TOTAL					-250.00
Check	1884	02/23/2016	Shred RI	1001 · Navigant GF Operating	
				5412 · Supplies & Exps - Business Off	-375.00
TOTAL					-375.00
Check	1885	02/25/2016	Belmont Springs	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-46.33
				5234 · Building Supplies, Repair & Imp	-42.59
				5234 · Building Supplies, Repair & Imp	-43.20
				5234 · Building Supplies, Repair & Imp	-45.49
TOTAL					-177.61
Check	1886	02/25/2016	Cumberland, RI - Water Sta 4	1001 · Navigant GF Operating	
				5237 · Water Usage Fees	-28.17
TOTAL					-28.17
Check	1887	02/25/2016	Cumberland, RI - Water Sta 2	1001 · Navigant GF Operating	

**Cumberland Fire District
Commissioner's Report
February 2016**

Type	Num	Date	Name	Account	Paid Amount
				5237 · Water Usage Fees	-94.82
TOTAL					-94.82
Check	1888	02/25/2016	Cumberland, RI - Water Sta 5	1001 · Navigant GF Operating	
				5237 · Water Usage Fees	-122.90
TOTAL					-122.90
Check	1889	02/25/2016	Cox Communications Sta1	1001 · Navigant GF Operating	
				5231 · Telephone	-124.55
TOTAL					-124.55
Check	1890	02/25/2016	Delta Dental	1001 · Navigant GF Operating	
				5344 · Dental Insurance	-4,685.84
				5344 · Dental Insurance	-351.16
				5344 · Dental Insurance	-479.36
TOTAL					-5,516.36
Check	1891	02/25/2016	Gas Pro	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-99.00
TOTAL					-99.00
Check	1892	02/25/2016	Minuteman Trucks, Inc	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-1,347.00
TOTAL					-1,347.00
Check	1893	02/25/2016	Kelley Nickson Morris	1001 · Navigant GF Operating	
				5427 · Legal & Labor Relation Fees	-2,362.50
TOTAL					-2,362.50
Check	1894	02/25/2016	Petty Cash	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-231.36
				5438 · Printing & Postage	-7.45
				5416 · Fire Chief Supplies & Exp	-12.00
				5412 · Supplies & Exps - Business Off	-19.10
TOTAL					-269.91
Check	1895	02/25/2016	Prescott H. Peirce Co. Inc.	1001 · Navigant GF Operating	
				5123 · Equipment Supplies & Repairs	-85.00
TOTAL					-85.00
Check	1896	02/25/2016	Pawtucket Water Supply -Hydrants	1001 · Navigant GF Operating	
				5238 · Hydrant Fees - Cumb/Pawt	-11,157.37
TOTAL					-11,157.37
Check	1897	02/25/2016	Pawtucket Water Supply Board	1001 · Navigant GF Operating	
				5237 · Water Usage Fees	-48.04
TOTAL					-48.04
Check	1898	02/25/2016	Staples Credit	1001 · Navigant GF Operating	
				5412 · Supplies & Exps - Business Off	-42.98
				5412 · Supplies & Exps - Business Off	-122.77
TOTAL					-165.75
Check	1899	02/25/2016	Shipman's Fire Equipment	1001 · Navigant GF Operating	
				5121 · Upgrading & Equipment Purchases	-55.55
TOTAL					-55.55

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**Cumberland Fire District
Commissioner's Report
February 2016**

Type	Num	Date	Name	Account	Paid Amount
Check	1900	02/25/2016	Verizon Wireless Sta1	1001 · Navigant GF Operating 5231 · Telephone	<u>-80.02</u>
TOTAL					-80.02
Check	1901	02/25/2016	Verizon Wireless Sta1A	1001 · Navigant GF Operating 5231 · Telephone	<u>-25.48</u>
TOTAL					-25.48
Check	1902	02/25/2016	VFIS	1001 · Navigant GF Operating 5411 · Insurances	<u>-5,383.00</u>
TOTAL					-5,383.00
Check	1903	02/25/2016	W.B. Mason Co., Inc	1001 · Navigant GF Operating 5412 · Supplies & Exps - Business Off	<u>-20.99</u>
TOTAL					-20.99
Check	1904	02/25/2016	J & J Small Engine Clinic	1001 · Navigant GF Operating 5123 · Equipment Supplies & Repairs 5123 · Equipment Supplies & Repairs 5123 · Equipment Supplies & Repairs	<u>-278.81</u> <u>-22.00</u> <u>-64.99</u>
TOTAL					-365.80
Check	1905	02/25/2016	Woonsocket Door	1001 · Navigant GF Operating 5234 · Building Supplies, Repair & Imp	<u>-810.00</u>
TOTAL					-810.00
Check	1906	02/25/2016	PitneyBoves	1001 · Navigant GF Operating 5438 · Printing & Postage	<u>-140.00</u>
TOTAL					-140.00
Check	1907	02/29/2016	Michelle D. Baker, Esq.	1001 · Navigant GF Operating 6075 · Tax Sale Fees	<u>-2,350.00</u>
TOTAL					-2,350.00

Cumberland Fire District
Balance Sheet
As of February 29, 2016

	<u>Feb 29, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Navigant GF Operating	403,102.37
1002 · FNB HRA Checking	9,604.36
1003 · FNB HRA Savings	120,194.70
1004 · FNB Fire Prevention	138,650.26
1005 · Navigant Savings MM	1,311,011.76
1007 · FNB Retiree HealthCare Fund	307,138.76
1008 · FNB Truck Fund	39,599.89
1010 · Navigant Comm/Training	63,622.12
Total Checking/Savings	<u>2,392,924.22</u>
Other Current Assets	
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	-4,186.71
1195 · Tax Recievable 2013	-41,468.69
1200 · Tax Receivable 2014	-148,672.93
1205 · Tax Recievable 2015	340,494.13
Total Other Current Assets	<u>141,232.01</u>
Total Current Assets	<u>2,534,156.23</u>
Other Assets	
1050 · Petty Cash-Tax Collector	750.00
1055 · Petty Cash Fire Chief	500.00
Total Other Assets	<u>1,250.00</u>
TOTAL ASSETS	<u><u>2,535,406.23</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2013 · Payroll Tax SDI WH	7,887.57
2026 · AFLAC	154.95
2250 · Deferred Income Tax 2015/2016	340,494.13
Total Other Current Liabilities	<u>348,536.65</u>
Total Current Liabilities	<u>348,536.65</u>
Total Liabilities	<u>348,536.65</u>
Equity	
3200 · Unrestricted Net Assets	1,302.43
3300 · Fund Balance transfer from Old Net Income	191,723.59
Total Equity	<u>1,993,843.56</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,535,406.23</u></u>