

CUMBERLAND FIRE DEPARTMENT
FINANCE DEPARTMENT MEMORANDUM

To: Honorable Members, Cumberland Fire District Committee

From: Finance Director Thomas Bruce

Date: 12/22/16

Re: Finance Department Report for Month Ending 12/31/15.

The purpose of this set of reports is to provide an unaudited partial year summary of the financial status of the Cumberland Fire Department for the six-month period of July 1 to December 31, 2015. Attached are the following listed December year-to-date General Fund financial reports for Fiscal Year 2016:

1. Budget vs. Actual Report – Revenues and Expenditures
2. Trial Balance Listing – General Fund
3. Balance Sheet – General Fund
4. Month of December Profit & Loss Statement
5. Commissioner's Report – Listing of all checks dated and issued in December

The Budget vs. Actual report includes a year to date percentage value for individual revenue and expenditure accounts which have an adopted budget value as listed. Both favorable and unfavorable budget variances are listed on this report.

Tax Revenues – Current Year – Acct. 4000: During December \$ 46,650 was collected. As of December 31, 87.94%, or a year to date \$6,245,704, of our July, 2015 tax levy has been collected. Collection efforts are now being administered based on the adjusted payment due date of December 1 and all accounts with unpaid 2015 taxes are formally in a delinquent status.

The remaining 13.06%, or \$ 857,307, of uncollected 2015 taxes as of December 31 represents budgeted revenue in our FY'16 adopted budget. This 13% value, which I feel is slightly higher than it should be, does merit our close monitoring and monthly reporting.

Revenue – Past Due Amounts – Acct. 4005 from July to December, the District has collected \$ 127,013 in past due tax amounts. This amount represents 48.9% of budget. From January to June, during the tax sale process and afterwards, the remainder of this budgeted amount of \$260,000, or more, will be collected.

Salaries – Firefighters – Acct. 5340.01: This \$2.9 million account is our largest expense and needs periodic review and comment. For the first six months of the fiscal year, this account, which tends to have a constant rate of expenditure, is performing on target and equal to budget. As of December 31 and at the six-month point, 48.1 % or \$1,421,805 has been expended.

Please note that for this December, reports that list certain balance sheet accounts and expenditure accounts such as hydrant fees are pending injection of accurate values as of July 1, 2015 which we need to receive from our auditors and then record. If you have questions regarding any of these reports or financial matter, I would appreciate you calling me at my cell #401-474-6281 or emailing me at tbruce@cumberlandfire.org.

Cumberland Fire District
Balance Sheet
As of December 31, 2015

	Dec 31, 15
ASSETS	
Current Assets	
Checking/Savings	
1001 · Navigant GF Operating	809,832.79
1002 · FNB HRA Checking	14,971.32
1003 · FNB HRA Savings	120,147.30
1004 · FNB Fire Prevention	119,226.71
1005 · Navigant Savings MM	1,308,560.82
1010 · Navigant Comm/Training	21,125.00
1020 · CMEFCU - Comm/Training Acct	40,344.76
Total Checking/Savings	2,434,208.70
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	-1,047.73
1185 · Tax Recievable 2011	-2,100.26
1190 · Tax Recievable 2012	-3,617.25
1195 · Tax Recievable 2013	-36,231.14
1200 · Tax Receivable 2014	-125,736.25
1205 · Tax Recievable 2015	752,894.88
Total Other Current Assets	582,492.00
Total Current Assets	3,016,700.70
Other Assets	
1050 · Petty Cash-Tax Collector	750.00
1055 · Petty Cash Fire Chief	500.00
Total Other Assets	1,250.00
TOTAL ASSETS	3,017,950.70
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2013 · Payroll Tax SDI WH	12,915.77
2026 · AFLAC	-12.21
2250 · Deferred Income Tax 2015/2016	752,894.88
Total Other Current Liabilities	765,798.44
Total Current Liabilities	765,798.44
Total Liabilities	765,798.44
Equity	
3200 · Unrestricted Net Assets	1,302.43
3300 · Fund Balance transfer from Old	-136,422.36
Net Income	2,387,272.19
Total Equity	2,252,152.26
TOTAL LIABILITIES & EQUITY	3,017,950.70

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01/19/16

**Cumberland Fire District
Commissioner's Report
December 2015**

Type	Num	Date	Name	Account	Paid Amount
Check	EFT	12/06/2015	London Health CDH	1002 · FNB HRA Checking	
				5343.04 · Healthcare Reimbursements	-341.60
				5343.04 · Healthcare Reimbursements	-433.33
TOTAL					-774.93
Check	EFT	12/07/2015		1001 · Navigant GF Operating	
				1205 · Tax Recievable 2015	-716.47
				1200 · Tax Receivable 2014	-428.54
				1195 · Tax Recievable 2013	-205.14
				4010 · Interest Income- Past Due Taxes	-91.13
				5433 · Bank Service Fees	-12.00
TOTAL					-1,453.28
Check	EFT	12/14/2015	London Health CDH	1002 · FNB HRA Checking	
				5343.04 · Healthcare Reimbursements	-512.32
				5343.04 · Healthcare Reimbursements	-181.35
				5343.04 · Healthcare Reimbursements	-1,412.62
				5343.04 · Healthcare Reimbursements	-1,792.34
				5343.04 · Healthcare Reimbursements	-463.67
				5343.04 · Healthcare Reimbursements	-23.47
				5343.04 · Healthcare Reimbursements	-1,718.61
TOTAL					-6,104.38
Check	EFT	12/17/2015		1001 · Navigant GF Operating	
				5433 · Bank Service Fees	-12.00
TOTAL					-12.00
Check	EFT	12/21/2015	London Health CDH	1002 · FNB HRA Checking	
				5343.04 · Healthcare Reimbursements	-403.33
				5343.04 · Healthcare Reimbursements	-443.07
TOTAL					-846.40
Check	POS	12/02/2015	Rhode Island Association of Fire Chiefs	1001 · Navigant GF Operating	
				5416 · Fire Chief Supplies & Exp	-105.00
TOTAL					-105.00
Check	POS	12/10/2015	Office Depot	1001 · Navigant GF Operating	
				5442 · Fire Prevention Offset	-44.84
TOTAL					-44.84
Check	POS	12/10/2015	Carbonite	1001 · Navigant GF Operating	
				5413 · Treasurer Expenses	-99.99
TOTAL					-99.99
Check	POS	12/10/2015	Adobe Systems Inc.	1001 · Navigant GF Operating	
				5412 · Supplies & Exps - Business Off	-23.88
TOTAL					-23.88
Check	POS	12/15/2015	CODE 42 SOFTWARE	1001 · Navigant GF Operating	
				5434 · Computer Development Program	-19.98
TOTAL					-19.98

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01/19/16

**Cumberland Fire District
Commissioner's Report
December 2015**

Type	Num	Date	Name	Account	Paid Amount
Check	POS	12/17/2015	Amazon.com	1001 · Navigant GF Operating	
				5438 · Printing & Postage	-19.98
TOTAL					-19.98
Check	POS	12/17/2015	Amazon.com	1001 · Navigant GF Operating	
				5349 · Manpower Training	-237.32
TOTAL					-237.32
Check	POS	12/19/2015	Adobe Systems Inc.	1001 · Navigant GF Operating	
				5412 · Supplies & Exps - Business Off	-21.39
TOTAL					-21.39
Check	POS	12/19/2015	Adobe Systems Inc.	1001 · Navigant GF Operating	
				5412 · Supplies & Exps - Business Off	-21.39
TOTAL					-21.39
Check	1005	12/10/2015	Cumberland Fire District	1004 · FNB Fire Prevention	
				6030 · Spec. Fund Fire Prevention Exp	-44.84
TOTAL					-44.84
Check	1006	12/15/2015	Cumberland Fire District	1004 · FNB Fire Prevention	
				6030 · Spec. Fund Fire Prevention Exp	-143.69
TOTAL					-143.69
Check	1007	12/15/2015	Petty Cash	1004 · FNB Fire Prevention	
				6030 · Spec. Fund Fire Prevention Exp	-111.24
				6030 · Spec. Fund Fire Prevention Exp	-7.89
TOTAL					-119.13
Check	1617	12/03/2015	RIAFC	1001 · Navigant GF Operating	
				5416 · Fire Chief Supplies & Exp	-150.00
TOTAL					-150.00
Check	1618	12/03/2015	Depault Ace Hardware	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-436.53
				5234 · Building Supplies, Repair & Imp	39.02
TOTAL					-397.51
Check	1619	12/03/2015	Bulldog Fire Apparatus	1001 · Navigant GF Operating	
TOTAL					0.00
Check	1620	12/03/2015	Murphy Specialty, Inc	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-398.00
TOTAL					-398.00
Check	1621	12/03/2015	Ralco Equipment Co., Inc	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-15.00

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**Cumberland Fire District
Commissioner's Report
December 2015**

Type	Num	Date	Name	Account	Paid Amount
TOTAL					-15.00
Check	1622	12/03/2015	Emergency Reporting	1001 · Navigant GF Operating 5129 · Shared Communications	-405.67
TOTAL					-405.67
Check	1623	12/03/2015	Wastewater Treatment Services, Inc	1001 · Navigant GF Operating 5236 · Sewer Assessment & Usage	-340.00
TOTAL					-340.00
Check	1624	12/03/2015	C & S Specialty, Inc.	1001 · Navigant GF Operating 5416 · Fire Chief Supplies & Exp	-325.00
TOTAL					-325.00
Check	1625	12/03/2015	WB Mason Co., Inc	1001 · Navigant GF Operating 5437 · Tax Collector Expenses	-23.33
TOTAL					-23.33
Check	1626	12/03/2015	PitneyBowes	1001 · Navigant GF Operating	0.00
TOTAL					0.00
Check	1627	12/03/2015	Verizon	1001 · Navigant GF Operating 5231 · Telephone	-446.25
TOTAL					-446.25
Check	1628	12/03/2015	Moore Medical	1001 · Navigant GF Operating 5124 · First Aid Equipment & Suppl	-155.16
TOTAL					-155.16
Check	1629	12/03/2015	National Grid Electric	1001 · Navigant GF Operating 5232 · Electricity	-30.66
TOTAL					-30.66
Check	1630	12/03/2015	National Grid Electric	1001 · Navigant GF Operating 5232 · Electricity	-30.66
TOTAL					-30.66
Check	1631	12/03/2015	CallBack Staffing Solutions	1001 · Navigant GF Operating 5129 · Shared Communications	-105.47
TOTAL					-105.47
Check	1632	12/03/2015	Purchase Power	1001 · Navigant GF Operating 5438 · Printing & Postage	-100.00
TOTAL					-100.00
Check	1633	12/03/2015	Bulldog Fire Apparatus	1001 · Navigant GF Operating 5112 · Vehicle Repair & Maintenance	-1,609.55

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01/19/16

**Cumberland Fire District
Commissioner's Report
December 2015**

Type	Num	Date	Name	Account	Paid Amount
TOTAL					-1,609.55
Check	1634	12/03/2015	Shell Fleet Plus	1001 · Navigant GF Operating 5111 · Vehicle Gas & Oil	-133.65
TOTAL					-133.65
Check	1635	12/04/2015	Cox Communications Internet	1001 · Navigant GF Operating	0.00
TOTAL					0.00
Check	1636	12/04/2015	Pawtucket Water Supply Board	1001 · Navigant GF Operating 5238 · Hydrant Fees - Cumb/Pawt	-11,157.37
TOTAL					-11,157.37
Check	1637	12/04/2015	Cox Communications Internet	1001 · Navigant GF Operating 5230 · Utilities - Cox	-65.02
TOTAL					-65.02
Check	1638	12/07/2015	Thomas Bruce III	1001 · Navigant GF Operating 5415 · Finance Management Fee	-2,737.50
TOTAL					-2,737.50
Check	1639	12/10/2015	Allied Auto Parts	1001 · Navigant GF Operating 5112 · Vehicle Repair & Maintenance 5112 · Vehicle Repair & Maintenance 5112 · Vehicle Repair & Maintenance	-12.99 0.86 -5.68
TOTAL					-17.81
Check	1640	12/10/2015	Blue Cross & Blue Shield	1001 · Navigant GF Operating 5343.02 · Healthcare Insurance - Retirees	-879.00
TOTAL					-879.00
Check	1641	12/10/2015	Cox Communications Internet	1001 · Navigant GF Operating 5230 · Utilities - Cox	-69.00
TOTAL					-69.00
Check	1642	12/10/2015	Cox Communications	1001 · Navigant GF Operating 5231 · Telephone	-134.62
TOTAL					-134.62
Check	1643	12/10/2015	Cyber Communications, Inc	1001 · Navigant GF Operating 5122 · Radio Equipment Upgrades & Main 5122 · Radio Equipment Upgrades & Main	-75.00 -125.00
TOTAL					-200.00
Check	1644	12/10/2015	EXXONMOBIL	1001 · Navigant GF Operating 5111 · Vehicle Gas & Oil	-410.01
TOTAL					-410.01
Check	1645	12/10/2015	Paul Foisy	1001 · Navigant GF Operating	

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01/19/16

**Cumberland Fire District
Commissioner's Report
December 2015**

Type	Num	Date	Name	Account	Paid Amount
				5234 · Building Supplies, Repair & Imp	-143.69
TOTAL					-143.69
Check	1646	12/10/2015	Janitech	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-882.96
TOTAL					-882.96
Check	1647	12/10/2015	RITCA	1001 · Navigant GF Operating	
				5443 · Professional Development	-30.00
				5443 · Professional Development	-30.00
TOTAL					-60.00
Check	1648	12/10/2015	National Grid Electric	1001 · Navigant GF Operating	
				5232 · Electricity	-16.25
TOTAL					-16.25
Check	1649	12/10/2015	National Grid Gas	1001 · Navigant GF Operating	
				5233 · Gas & Hot Water	-420.95
TOTAL					-420.95
Check	1650	12/10/2015	National Grid Gas	1001 · Navigant GF Operating	
				5233 · Gas & Hot Water	-243.32
TOTAL					-243.32
Check	1651	12/10/2015	National Grid Electric	1001 · Navigant GF Operating	
				5232 · Electricity	-792.62
TOTAL					-792.62
Check	1652	12/10/2015	National Grid Gas	1001 · Navigant GF Operating	
				5233 · Gas & Hot Water	-115.00
TOTAL					-115.00
Check	1653	12/10/2015	National Grid Gas	1001 · Navigant GF Operating	
				5233 · Gas & Hot Water	-312.39
TOTAL					-312.39
Check	1654	12/10/2015	Ralco Equipment Co., Inc	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-1,368.54
TOTAL					-1,368.54
Check	1655	12/10/2015	Roger's Ace Hardware Inc	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-28.82
TOTAL					-28.82
Check	1656	12/10/2015	Staples Credit	1001 · Navigant GF Operating	
				5412 · Supplies & Exps - Business Off	-81.48

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01/19/16

**Cumberland Fire District
Commissioner's Report
December 2015**

Type	Num	Date	Name	Account	Paid Amount
TOTAL					-81.48
Check	1657	12/10/2015	TH Malloy & Sons, Inc	1001 · Navigant GF Operating	
				5111 · Vehicle Gas & Oil	-2,387.84
TOTAL					-2,387.84
Check	1658	12/10/2015	Verizon Wireless	1001 · Navigant GF Operating	
				5231 · Telephone	-179.97
TOTAL					-179.97
Check	1659	12/10/2015	WB Mason Co., Inc	1001 · Navigant GF Operating	
				5437 · Tax Collector Expenses	-30.08
TOTAL					-30.08
Check	1660	12/10/2015	WB Mason Co., Inc	1001 · Navigant GF Operating	
				5437 · Tax Collector Expenses	-64.00
TOTAL					-64.00
Check	1661	12/10/2015	National Grid Gas	1001 · Navigant GF Operating	
				5233 · Gas & Hot Water	-280.95
TOTAL					-280.95
Check	1662	12/10/2015	Zoll Medical Corp	1001 · Navigant GF Operating	
				5124 · First Aid Equipment & Suppl	-510.00
TOTAL					-510.00
Check	1663	12/10/2015	S&D Road Service	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-1,098.34
TOTAL					-1,098.34
Check	1664	12/15/2015	Petty Cash	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-19.10
				5234 · Building Supplies, Repair & Imp	-52.82
				5112 · Vehicle Repair & Maintenance	-60.12
				5413 · Treasurer Expenses	-12.00
				5234 · Building Supplies, Repair & Imp	-3.98
TOTAL					-148.02
Check	1665	12/15/2015	Parmelee Poirier & Associates	1001 · Navigant GF Operating	
				6025 · Spec. Fund Merger L A & C	-18,334.00
TOTAL					-18,334.00
Check	1666	12/17/2015	Agera Energy	1001 · Navigant GF Operating	
				5232 · Electricity	-528.16
TOTAL					-528.16
Check	1667	12/17/2015	Apollo Safety, Inc	1001 · Navigant GF Operating	
				5125 · Equipment Testing & Certificati	-85.00

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01/19/16

**Cumberland Fire District
Commissioner's Report
December 2015**

Type	Num	Date	Name	Account	Paid Amount
TOTAL					-85.00
Check	1668	12/17/2015	Cumberland Pest Control, LLC	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-25.00
				5234 · Building Supplies, Repair & Imp	-25.00
				5234 · Building Supplies, Repair & Imp	-30.00
TOTAL					-80.00
Check	1669	12/17/2015	Janitech	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-56.31
				5234 · Building Supplies, Repair & Imp	-65.53
TOTAL					-121.84
Check	1670	12/17/2015	Moore Medical	1001 · Navigant GF Operating	
				5124 · First Aid Equipment & Suppl	-350.26
TOTAL					-350.26
Check	1671	12/17/2015	Narragansett Bay Commission	1001 · Navigant GF Operating	
				5236 · Sewer Assessment & Usage	-135.37
TOTAL					-135.37
Check	1672	12/17/2015	Narragansett Bay Commission	1001 · Navigant GF Operating	
				5236 · Sewer Assessment & Usage	-49.29
TOTAL					-49.29
Check	1673	12/17/2015	Narragansett Bay Commission	1001 · Navigant GF Operating	
				5236 · Sewer Assessment & Usage	-95.66
TOTAL					-95.66
Check	1674	12/17/2015	National Grid Electric	1001 · Navigant GF Operating	
				5232 · Electricity	-477.63
TOTAL					-477.63
Check	1675	12/17/2015	National Grid Electric	1001 · Navigant GF Operating	
				5232 · Electricity	-414.07
TOTAL					-414.07
Check	1676	12/17/2015	National Grid Electric	1001 · Navigant GF Operating	
				5232 · Electricity	-412.74
TOTAL					-412.74
Check	1677	12/17/2015	Ready Refresh	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-136.81
TOTAL					-136.81
Check	1678	12/17/2015	Shell Fleet Plus	1001 · Navigant GF Operating	
				5111 · Vehicle Gas & Oil	-43.74
TOTAL					-43.74

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01/19/16

**Cumberland Fire District
Commissioner's Report
December 2015**

Type	Num	Date	Name	Account	Paid Amount
Check	1679	12/17/2015	Shipman's Fire Equipment	1001 · Navigant GF Operating	
				5125 · Equipment Testing & Certificati	-45.00
TOTAL					-45.00
Check	1680	12/17/2015	Verizon Wireless	1001 · Navigant GF Operating	
				5231 · Telephone	-80.02
TOTAL					-80.02
Check	1681	12/17/2015	Verizon Wireless	1001 · Navigant GF Operating	
				5231 · Telephone	-16.99
TOTAL					-16.99
Check	1682	12/17/2015	VFIS	1001 · Navigant GF Operating	
				5411 · Insurances	-5,383.00
TOTAL					-5,383.00
Check	1683	12/17/2015	Western Coventry Fire Department	1001 · Navigant GF Operating	
				5349.01 · Drills & Training	-200.00
TOTAL					-200.00
Check	1684	12/17/2015	Woonsocket Door	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-452.00
TOTAL					-452.00
Check	1685	12/17/2015	Frank Zabatta	1001 · Navigant GF Operating	
				5340.11 · Salaries - Clothing Allowances	-412.98
TOTAL					-412.98
Check	1686	12/17/2015	A. Charpentier Power Systems	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-193.00
TOTAL					-193.00
Check	1687	12/17/2015	J & J Small Engine Clinic	1001 · Navigant GF Operating	
				5121 · Upgrading & Equipment Purchases	-133.30
TOTAL					-133.30
Check	1688	12/17/2015	1st Responder Newspaper	1001 · Navigant GF Operating	
				5349.02 · FP & EMS Training	-80.00
TOTAL					-80.00
Check	1689	12/17/2015	Pawtucket Water Supply Board	1001 · Navigant GF Operating	
				5237 · Water Usage Fees	-30.52
TOTAL					-30.52
Check	1690	12/17/2015	ICSC	1001 · Navigant GF Operating	
				5235 · Air Cascade Maintenance	-338.80

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01/19/16

Cumberland Fire District
Commissioner's Report
 December 2015

Type	Num	Date	Name	Account	Paid Amount
TOTAL					-338.80
Check	1691	12/17/2015	Pawtucket Water Supply Board	1001 · Navigant GF Operating	
				5238 · Hydrant Fees - Cumb/Pawt	-10,797.45
TOTAL					-10,797.45
Check	1692	12/17/2015	Postmaster	1001 · Navigant GF Operating	
				5438 · Printing & Postage	-196.00
TOTAL					-196.00
Check	1693	12/18/2015	Cox Communications Internet	1001 · Navigant GF Operating	
TOTAL					0.00
Check	1694	12/18/2015	Cox Communications Internet	1001 · Navigant GF Operating	
				5231 · Telephone	-214.66
TOTAL					-214.66
Check	1695	12/21/2015	Thomas Bruce III	1001 · Navigant GF Operating	
				5415 · Finance Management Fee	-2,268.75
TOTAL					-2,268.75
Check	1696	12/23/2015	Kenneth Finlay	1001 · Navigant GF Operating	
				5416 · Fire Chief Supplies & Exp	-65.02
TOTAL					-65.02
Check	1697	12/23/2015	Jeffrey McCabe	1001 · Navigant GF Operating	
				5416 · Fire Chief Supplies & Exp	-309.21
TOTAL					-309.21
Check	1698	12/23/2015	Eric Dirosario	1001 · Navigant GF Operating	
				5352 · Education Tuition Costs	-843.00
TOTAL					-843.00
Check	1699	12/23/2015	Bulldog Fire Apparatus	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-225.50
TOTAL					-225.50
Check	1700	12/23/2015	TRIPP-Batteries Plus	1001 · Navigant GF Operating	
				5122 · Radio Equipment Upgrades & Main	-469.50
TOTAL					-469.50
Check	1701	12/23/2015	Blue Cross & Blue Shield	1001 · Navigant GF Operating	
				5343.01 · Healthcare Insurances	-76,284.34
TOTAL					-76,284.34
Check	1702	12/23/2015	C & S Specialty, Inc.	1001 · Navigant GF Operating	
				5121 · Upgrading & Equipment Purchases	-291.00

2:01 PM
01/19/16

Cumberland Fire District
Commissioner's Report
December 2015

Type	Num	Date	Name	Account	Paid Amount
TOTAL					-291.00
Check	1703	12/23/2015	Cox Communications Internet	1001 · Navigant GF Operating	
				5231 · Telephone	-121.50
TOTAL					-121.50
Check	1704	12/23/2015	Delta Dental	1001 · Navigant GF Operating	
				5344 · Dental Insurance	-5,508.00
TOTAL					-5,508.00
Check	1705	12/23/2015	Northeast Electrical	1001 · Navigant GF Operating	
				5122 · Radio Equipment Upgrades & Main	-21.00
TOTAL					-21.00
Check	1706	12/23/2015	Occupational Health	1001 · Navigant GF Operating	
				5349.03 · Medical Examinations	-671.00
TOTAL					-671.00
Check	1707	12/23/2015	Specialty Vehicles, Inc	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-3,087.23
TOTAL					-3,087.23
Check	1708	12/23/2015	Verizon Wireless	1001 · Navigant GF Operating	
				5231 · Telephone	-27.14
TOTAL					-27.14
Check	1709	12/23/2015	Verizon Wireless	1001 · Navigant GF Operating	
				5231 · Telephone	-80.02
TOTAL					-80.02
Check	1710	12/30/2015	C & S Specialty, Inc.	1001 · Navigant GF Operating	
				5416 · Fire Chief Supplies & Exp	-953.68
				5122 · Radio Equipment Upgrades & Main	-48.24
TOTAL					-1,001.92
Check	1711	12/30/2015	David Cinq-Mars	1001 · Navigant GF Operating	
				5352 · Education Tuition Costs	-601.00
TOTAL					-601.00
Check	1712	12/30/2015	Kevin Clarke	1001 · Navigant GF Operating	
				5343.02 · Healthcare Insurance - Retirees	-39.82
				5343.02 · Healthcare Insurance - Retirees	-39.82
				5343.02 · Healthcare Insurance - Retirees	43.14
TOTAL					-36.50
Check	1713	12/30/2015	Cox Communications Internet	1001 · Navigant GF Operating	
				5231 · Telephone	-64.20
TOTAL					-64.20

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**Cumberland Fire District
Commissioner's Report
December 2015**

Type	Num	Date	Name	Account	Paid Amount
Check	1714	12/30/2015	Cyber Communications, Inc	1001 · Navigant GF Operating	
				5122 · Radio Equipment Upgrades & Main	-190.00
TOTAL					-190.00
Check	1715	12/30/2015	Depault Ace Hardware	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-333.14
				5234 · Building Supplies, Repair & Imp	25.84
TOTAL					-307.30
Check	1716	12/30/2015	Minuteman Trucks, Inc	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-23.42
				5112 · Vehicle Repair & Maintenance	-49.69
TOTAL					-73.11
Check	1717	12/30/2015	Moore Medical	1001 · Navigant GF Operating	
				5124 · First Aid Equipment & Suppl	-102.36
				5124 · First Aid Equipment & Suppl	-313.62
				5124 · First Aid Equipment & Suppl	-191.09
				5124 · First Aid Equipment & Suppl	83.18
TOTAL					-523.89
Check	1718	12/30/2015	National Grid Electric	1001 · Navigant GF Operating	
				5232 · Electricity	-40.34
TOTAL					-40.34
Check	1719	12/30/2015	National Grid Electric	1001 · Navigant GF Operating	
				5232 · Electricity	-40.34
TOTAL					-40.34
Check	1720	12/30/2015	PitneyBowes	1001 · Navigant GF Operating	
				5438 · Printing & Postage	-200.00
TOTAL					-200.00
Check	1721	12/30/2015	Power Products Systems, LLC	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-874.86
TOTAL					-874.86
Check	1722	12/30/2015	Ralco Equipment Co., Inc	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-634.62
TOTAL					-634.62
Check	1723	12/30/2015	Shell Fleet Plus	1001 · Navigant GF Operating	
				5111 · Vehicle Gas & Oil	-131.02
TOTAL					-131.02
Check	1724	12/30/2015	Staples Credit	1001 · Navigant GF Operating	
				5413 · Treasurer Expenses	-86.48
				5413 · Treasurer Expenses	-18.79
				5413 · Treasurer Expenses	-41.98
				5413 · Treasurer Expenses	-9.99

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**Cumberland Fire District
Commissioner's Report
December 2015**

Type	Num	Date	Name	Account	Paid Amount
				5413 · Treasurer Expenses	-8.99
TOTAL					-166.23
Check	1725	12/30/2015	Verizon	1001 · Navigant GF Operating	
				5231 · Telephone	-444.02
TOTAL					-444.02
Check	1726	12/30/2015	Yazbak & Company LTD	1001 · Navigant GF Operating	
				5441 · External Accounting Fees	-165.00
				5441 · External Accounting Fees	-450.00
TOTAL					-615.00

Cumberland Fire District Profit & Loss Budget vs. Actual

December 31, 2015

	TOTAL			
	Dec 31, 2015	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Tax Revenues-Current year	6,245,703.69	7,103,011.00	-857,307.31	87.93%
4001 · Abatement Adjustments	-9,874.58			
4005 · Revenue - Past Due Taxes	127,012.92	260,000.00	-132,987.08	48.85%
4007 · NSF Fee Reimbursement Income	289.00			
4010 · Interest Income- Past Due Taxes	33,280.90			
4015 · Fire Prevention/Plan Review	123,101.00			
4050 · Interest Income General Fund	8,560.82			
4055 · Interest Income HRA Fund	137.30			
4065 · Interest Income Fire Prevention	0.00			
4075 · Interest Income Comm/Training	33.05			
4105 · Reimbursed Insurance-Former EE	10,682.24			
4110 · Miscellaneous Other Income	21,043.86			
4110.1 · Revenue Rescue Income	3,342.00			
4110.2 · Insurance Reimbursement	28,545.06			
4114 · Income Radio Box Alarm Maint	21,125.00			
4115 · Tax Sale Fee Income	4,622.33			
Total Income	6,617,604.59	7,363,011.00	-745,406.41	89.88%
Expense				
5111 · Vehicle Gas & Oil	15,210.70	65,000.00	-49,789.30	23.4%
5112 · Vehicle Repair & Maintenance	42,509.67	77,000.00	-34,490.33	55.21%
5121 · Upgrading & Equipment Purchases	11,874.91	30,000.00	-18,125.09	39.58%
5122 · Radio Equipment Upgrades & Main	4,118.77	5,000.00	-881.23	82.38%
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	2,661.17	2,000.00	661.17	133.06%
5130 · Truck Tires	0.00	0.00	0.00	0.0%
5230 · Utilities - Cox	203.02	600.00	-396.98	33.84%
5231 · Telephone	9,074.29	20,000.00	-10,925.71	45.37%
5232 · Electricity	18,120.55	35,000.00	-16,879.45	51.77%
5233 · Gas & Hot Water	3,419.54	22,000.00	-18,580.46	15.54%
5234 · Building Supplies, Repair & Imp	17,900.48	42,000.00	-24,099.52	42.62%
5235 · Air Cascade Maintenance	528.80	950.00	-421.20	55.66%
5236 · Sewer Assessment & Usage	1,685.93	2,800.00	-1,114.07	60.21%
5237 · Water Usage Fees	1,283.85	20,000.00	-18,716.15	6.42%
5238 · Hydrant Fees - Cumb/Pawt	325,649.42	219,364.00	106,285.42	148.45%
5340 · Firefighter Salaries & Wages	0.00	0.00	0.00	0.0%
5340.01 · Salaries - Firefighters	1,421,804.59	2,871,927.00	-1,450,122.41	49.51%
5340.02 · Salaries - Overtime Wages	141,672.26	0.00	141,672.26	100.0%
5340.03 · Salaries - Holiday Pay	99,712.07	164,775.00	-65,062.93	60.51%
5340.04 · Salaries - Vacation OT	233,917.81	373,848.00	-139,930.19	62.57%
5340.05 · Salaries - Sick Pay OT	102,363.63	79,083.00	23,280.63	129.44%
5340.06 · Salaries - Personal OT	26,584.35	65,184.00	-38,599.65	40.78%

Cumberland Fire District
Profit & Loss Budget vs. Actual
December 31, 2015

	TOTAL			
	Dec 31, 2015	Budget	\$ Over Budget	% of Budget
5340.07 · Salaries - Other	19,471.95	0.00	19,471.95	100.0%
5340.08 · Salaries - Longevity Pay	54,453.68	108,536.00	-54,082.32	50.17%
5340.09 · Salaries - Acting Officer Pay	1,219.73	0.00	1,219.73	100.0%
5340.10 · Salaries - Detail Pay	12,287.90	0.00	12,287.90	100.0%
5340.11 · Salaries - Clothing Allowances	46,712.98	54,900.00	-8,187.02	85.09%
5340.12 · Salaries - Injured on duty	57,215.35	0.00	57,215.35	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%
5341 · Payroll Tax Expenses	173,409.27	308,375.00	-134,965.73	56.23%
5342 · Pension Plan Expenses	345,215.05	738,516.00	-393,300.95	46.74%
5343 · Medical Insurance Benefits	0.00	0.00	0.00	0.0%
5343.01 · Healthcare Insurances	522,578.87	783,662.00	-261,083.13	66.68%
5343.02 · Healthcare Insurance - Retirees	5,510.76	144,000.00	-138,489.24	3.83%
5343.03 · Healthcare deductions from pay	-34,910.00	-66,300.00	31,390.00	52.66%
5343.04 · Healthcare Reimbursements	26,552.68	160,000.00	-133,447.32	16.6%
5344 · Dental Insurance	37,648.40	67,099.00	-29,450.60	56.11%
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	11,167.00	47,000.00	-35,833.00	23.76%
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	1,642.99	18,000.00	-16,357.01	9.13%
5411 · Insurances	182,273.00	310,000.00	-127,727.00	58.8%
5412 · Supplies & Exps - Business Off	4,001.52	3,000.00	1,001.52	133.38%
5413 · Treasurer Expenses	679.39	3,000.00	-2,320.61	22.65%
5415 · Finance Management Fee	27,618.75	78,000.00	-50,381.25	35.41%
5416 · Fire Chief Supplies & Exp	3,781.11	2,000.00	1,781.11	189.06%
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	5,615.60	8,000.00	-2,384.40	70.2%
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	67,292.42	128,900.00	-61,607.58	52.21%
5425 · Salaries - Clerk	1,333.35	3,200.00	-1,866.65	41.67%
5427 · Legal & Labor Relation Fees	2,573.25	12,000.00	-9,426.75	21.44%
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	3,527.94	3,500.00	27.94	100.8%

Cumberland Fire District
Profit & Loss Budget vs. Actual
December 31, 2015

	TOTAL			
	Dec 31, 2015	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	1,814.61	7,000.00	-5,185.39	25.92%
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	175.00	0.00	175.00	100.0%
5443 · Professional Development	60.00	0.00	60.00	100.0%
5444 · Stenographer	0.00	0.00	0.00	0.0%
5500 · Refunds & Abatements	29,226.57	0.00	29,226.57	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	18,231.71	42,700.00	-24,468.29	42.7%
5550 · Restricted - Legal Claims	1,746.84	0.00	1,746.84	100.0%
5560 · Restricted - Sick Time Payout	0.00	5,000.00	-5,000.00	0.0%
5600 · Tax - Legal & Collection Fees	200.00	0.00	200.00	100.0%
6025 · Spec. Fund Merger L A & C	55,000.00			
6030 · Spec. Fund Fire Prevention Exp	7,417.54			
6040 · Spec. Fund Air Cascade Exp	835.33			
6050 · Spec. Fund Fire Alarm Box	7,445.93			
6075 · Tax Sale Fees	0.00	0.00	0.00	0.0%
Total Expense	4,230,332.40	7,363,011.00	-3,132,678.60	57.45%
Net Ordinary Income	2,387,272.19	0.00	2,387,272.19	100.0%
Net Income	2,387,272.19	0.00	2,387,272.19	100.0%

Cumberland Fire District

Profit & Loss

December 2015

	Dec 15
Ordinary Income/Expense	
Income	
4000 · Tax Revenues-Current year	47,649.72
4005 · Revenue - Past Due Taxes	16,403.31
4007 · NSF Fee Reimbursement Income	37.00
4010 · Interest Income- Past Due Taxes	5,742.04
4015 · Fire Prevention/Plan Review	2,835.00
4050 · Interest Income General Fund	1,130.38
4055 · Interest Income HRA Fund	25.41
4075 · Interest Income Comm/Training	15.25
4105 · Reimbursed Insurance-Former EE	1,704.22
4110 · Miscellaneous Other Income	2,913.88
4110.1 · Revenue Rescue Income	990.00
4110.2 · Insurance Reimbursement	3,600.00
4115 · Tax Sale Fee Income	3,283.51
Total Income	86,329.72
Expense	
5111 · Vehicle Gas & Oil	3,106.26
5112 · Vehicle Repair & Maintenance	9,064.68
5121 · Upgrading & Equipment Purchases	424.30
5122 · Radio Equipment Upgrades & Main	928.74
5124 · First Aid Equipment & Suppl	1,539.31
5125 · Equipment Testing & Certificati	130.00
5129 · Shared Communications	511.14
5230 · Utilities - Cox	134.02
5231 · Telephone	1,809.39
5232 · Electricity	2,783.47
5233 · Gas & Hot Water	1,372.61
5234 · Building Supplies, Repair & Imp	3,074.14
5235 · Air Cascade Maintenance	338.80
5236 · Sewer Assessment & Usage	620.32
5237 · Water Usage Fees	30.52
5238 · Hydrant Fees - Cumb/Pawt	21,954.82
5340.01 · Salaries - Firefighters	245,728.21
5340.02 · Salaries - Overtime Wages	28,926.68
5340.03 · Salaries - Holiday Pay	28,829.28
5340.04 · Salaries - Vacation OT	30,152.01
5340.05 · Salaries - Sick Pay OT	22,013.24
5340.06 · Salaries - Personal OT	3,156.46
5340.07 · Salaries - Other	14,082.24
5340.08 · Salaries - Longevity Pay	6,387.64
5340.09 · Salaries - Acting Officer Pay	132.60
5340.10 · Salaries - Detail Pay	710.70
5340.11 · Salaries - Clothing Allowances	412.98
5340.12 · Salaries - Injured on duty	42,540.69
5341 · Payroll Tax Expenses	32,797.63
5342 · Pension Plan Expenses	64,460.05
5343.01 · Healthcare Insurances	76,284.34
5343.02 · Healthcare Insurance - Retirees	915.50
5343.03 · Healthcare deductions from pay	-6,875.00
5343.04 · Healthcare Reimbursements	7,725.71
5344 · Dental Insurance	5,508.00
5348 · Call Firefighters Stipends	1,752.00
5349 · Manpower Training	237.32
5349.01 · Drills & Training	200.00
5349.02 · FP & EMS Training	80.00
5349.03 · Medical Examinations	671.00
5352 · Education Tuition Costs	1,444.00
5411 · Insurances	5,383.00
5412 · Supplies & Exps - Business Off	148.14
5413 · Treasurer Expenses	278.22
5415 · Finance Management Fee	5,006.25
5416 · Fire Chief Supplies & Exp	1,907.91
5420 · Computerized Payroll Proc. Fees	873.20

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Accrual Basis

Cumberland Fire District

Profit & Loss

December 2015

	Dec 15
5424 · Salaries - Administration Staff	12,940.85
5425 · Salaries - Clerk	266.67
5433 · Bank Service Fees	24.00
5434 · Computer Development Program	19.98
5437 · Tax Collector Expenses	117.41
5438 · Printing & Postage	515.98
5441 · External Accounting Fees	615.00
5442 · Fire Prevention Offset	0.00
5443 · Professional Development	60.00
6025 · Spec. Fund Merger L A & C	18,334.00
6030 · Spec. Fund Fire Prevention Exp	307.66
	<hr/>
Total Expense	702,894.07
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Net Ordinary Income	-616,564.35
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Net Income	-616,564.35

Cumberland Fire District

Trial Balance

As of December 31, 2015

	Dec 31, 15	
	Debit	Credit
1001 · Navigant GF Operating	809,832.79	
1002 · FNB HRA Checking	14,971.32	
1003 · FNB HRA Savings	120,147.30	
1004 · FNB Fire Prevention	119,226.71	
1005 · Navigant Savings MM	1,308,560.82	
1010 · Navigant Comm/Training	21,125.00	
1020 · CMEFCU - Comm/Training Acct	40,344.76	
1140 · Tax Recievable 2004 & prior		60.00
1170 · Tax Recievable 2008 & prior		724.28
1175 · Tax Recievable 2009		885.97
1180 · Tax Receivable 2010		1,047.73
1185 · Tax Recievable 2011		2,100.26
1190 · Tax Recievable 2012		3,617.25
1195 · Tax Recievable 2013		36,231.14
1200 · Tax Receivable 2014		125,736.25
1205 · Tax Recievable 2015	752,894.88	
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		12,915.77
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	12.21	
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		752,894.88
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	136,422.36	
4000 · Tax Revenues-Current year		6,245,703.69
4001 · Abatement Adjustments	9,874.58	
4005 · Revenue - Past Due Taxes		127,012.92
4007 · NSF Fee Reimbursement Income		289.00
4010 · Interest Income- Past Due Taxes		33,280.90
4015 · Fire Prevention/Plan Review		123,101.00
4050 · Interest Income General Fund		8,560.82
4055 · Interest Income HRA Fund		137.30
4065 · Interest Income Fire Prevention	0.00	
4075 · Interest Income Comm/Training		33.05
4105 · Reimbursed Insurance-Former EE		10,682.24
4110 · Miscellaneous Other Income		21,043.86
4110.1 · Revenue Rescue Income		3,342.00
4110.2 · Insurance Reimbursement		28,545.06
4114 · Income Radio Box Alarm Maint		21,125.00
4115 · Tax Sale Fee Income		4,622.33
5111 · Vehicle Gas & Oil	15,210.70	
5112 · Vehicle Repair & Maintenance	42,509.67	
5121 · Upgrading & Equipment Purchases	11,874.91	
5122 · Radio Equipment Upgrades & Main	4,118.77	
5123 · Equipment Supplies & Repairs	1,673.67	
5124 · First Aid Equipment & Suppl	4,613.77	

Cumberland Fire District
Trial Balance
As of December 31, 2015

	Dec 31, 15	
	Debit	Credit
5125 · Equipment Testing & Certificati	3,505.00	
5128 · Communications Upgrades	1,540.00	
5129 · Shared Communications	2,661.17	
5230 · Utilities - Cox	203.02	
5231 · Telephone	9,074.29	
5232 · Electricity	18,120.55	
5233 · Gas & Hot Water	3,419.54	
5234 · Building Supplies, Repair & Imp	17,900.48	
5235 · Air Cascade Maintenance	528.80	
5236 · Sewer Assessment & Usage	1,685.93	
5237 · Water Usage Fees	1,283.85	
5238 · Hydrant Fees - Cumb/Pawt	325,649.42	
5340.01 · Salaries - Firefighters	1,421,804.59	
5340.02 · Salaries - Overtime Wages	141,672.26	
5340.03 · Salaries - Holiday Pay	99,712.07	
5340.04 · Salaries - Vacation OT	233,917.81	
5340.05 · Salaries - Sick Pay OT	102,363.63	
5340.06 · Salaries - Personal OT	26,584.35	
5340.07 · Salaries - Other	19,471.95	
5340.08 · Salaries - Longevity Pay	54,453.68	
5340.09 · Salaries - Acting Officer Pay	1,219.73	
5340.10 · Salaries - Detail Pay	12,287.90	
5340.11 · Salaries - Clothing Allowances	46,712.98	
5340.12 · Salaries - Injured on duty	57,215.35	
5340.13 · Salaries - Education Incentive	7,000.00	
5341 · Payroll Tax Expenses	173,409.27	
5342 · Pension Plan Expenses	345,215.05	
5343 · Medical Insurance Benefits	0.00	
5343.01 · Healthcare Insurances	522,578.87	
5343.02 · Healthcare Insurance - Retirees	5,510.76	
5343.03 · Healthcare deductions from pay		34,910.00
5343.04 · Healthcare Reimbursements	26,552.68	
5344 · Dental Insurance	37,648.40	
5345 · Vision Care	5,100.00	
5346 · Life Insurance Benefits	10,000.00	
5348 · Call Firefighters Stipends	11,167.00	
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	1,642.99	
5411 · Insurances	182,273.00	
5412 · Supplies & Exps - Business Off	4,001.52	
5413 · Treasurer Expenses	679.39	
5415 · Finance Management Fee	27,618.75	
5416 · Fire Chief Supplies & Exp	3,781.11	
5419 · Computerized Tax Bills	6,487.14	
5420 · Computerized Payroll Proc. Fees	5,615.60	
5424 · Salaries - Administration Staff	67,292.42	
5425 · Salaries - Clerk	1,333.35	
5427 · Legal & Labor Relation Fees	2,573.25	
5431 · Part Time Clerks - Tax Season	385.00	
5433 · Bank Service Fees		541.80
5434 · Computer Development Program	3,527.94	
5436 · Office Equipment	1,150.80	
5437 · Tax Collector Expenses	758.99	
5438 · Printing & Postage	1,814.61	
5439 · Professional Fees	1,200.00	
5441 · External Accounting Fees	1,035.00	
5442 · Fire Prevention Offset	175.00	
5443 · Professional Development	60.00	
5500 · Refunds & Abatements	29,226.57	

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01/19/16

Accrual Basis

Cumberland Fire District

Trial Balance

As of December 31, 2015

	Dec 31, 15	
	Debit	Credit
5530 · Restricted - Contingency	876.83	
5540 · Restricted - Cap Improvs Statio	18,231.71	
5550 · Restricted - Legal Claims	1,746.84	
5600 · Tax - Legal & Collection Fees	200.00	
6025 · Spec. Fund Merger L A & C	55,000.00	
6030 · Spec. Fund Fire Prevention Exp	7,417.54	
6040 · Spec. Fund Air Cascade Exp	835.33	
6050 · Spec. Fund Fire Alarm Box	7,445.93	
TOTAL	<u>7,602,838.11</u>	<u>7,602,838.11</u>