



Cumberland Fire Department

Financial Report

Period Ending: September 30, 2016

Presented: ~~October 25, 2016~~

November 10, 2016

Presented by: Diane Karolyshyn, Finance Director

Cumberland Fire District

Tax Collector

**3502 Mendon Road
Cumberland, RI 02864
401.658.1921**

September 30, 2016

We continued to process payments daily, answer all phone calls and voice messages from closing Attorneys, Banks and Mortgage Companies as well as tax payers. Some mortgage companies were just getting around to asking for the payment information for their clients.

We continued to return checks made payable to former districts as well as the Town of Cumberland. We are still finding that people are taking advantage of the drop box located outside the building.

The Tax Sale date has been scheduled for Thursday, January 26, 2017. At this time, we have taken 23 properties off the tax sale list.

Delinquent notices were printed and approximately 2,000 notices were mailed on Wednesday, September 21, 2016

Respectfully Submitted,

Pamela J. Fontaine
Tax Collector

Cumberland Fire District

Pamela Fontaine Tax Collector

3502 Mendon Road
Cumberland, RI 02864
401.658.1921

TAX COLLECTOR REPORT SEPTEMBER 2016

TAX YEAR	OUTSTANDING	COLLECTED	% OF TOTAL
2013 & prior	\$12,978.83	\$	
2014	\$ 5,595.72	\$ 97.02	2%
2015	\$ 72,484.51	\$ 1,973.41	3%
2016	\$3,096,872.85	\$ 285,648.96	9%
TOTAL TAXES COLLECTED		\$285,648.96	
INTEREST		\$1,645.45	
TOTAL TAXES AND INTEREST		\$287,294.41	
TOTAL NUMBER OF CREDIT CARD PAYMENTS POSTED:		128	15%
TOTAL NUMBER OF PAYMENTS POSTED:		853	

Cumberland Fire District
Balance Sheet
As of September 30, 2016

	Sep 30, 16
ASSETS	
Current Assets	
Checking/Savings	
1001 · Navigant GF Operating	475,143.72
1002 · FNB HRA Checking	15,056.46
1003 · FNB HRA Savings	100,341.24
1004 · FNB Fire Prevention	56,663.05
1005 · Navigant Savings MM	1,239,674.68
1007 · FNB Retiree HealthCare Fund	307,571.20
1008 · FNB Truck Fund	282,255.03
1009 · FNB FP Savings	100,126.33
1010 · Navigant Comm/Training	79,944.60
Total Checking/Savings	2,656,776.31
Other Current Assets	
1205 · Tax Receivable 2015 & Prior	92,062.92
1210 · Tax Receivable 2016	2,830,775.22
1300 · Collection/Returned CK Fees	135.00
1305 · Tax Sale Fees	49,544.55
1310 · Radio Box Fees	4,050.00
Total Other Current Assets	2,976,567.69
Total Current Assets	5,633,344.00
Fixed Assets	
1400 · Land	779,800.00
1500 · Buildings & Improvements	332,623.09
1505 · Vehicles & Equipment	2,767,507.28
1510 · Fire Prevention Equipment	537,273.00
1515 · Office Equipment	8,151.95
1520 · Furniture and Fixtures	16,270.00
1600 · Accumulated Depreciation	-4,250,120.00
Total Fixed Assets	191,505.32
Other Assets	
1050 · Petty Cash-Tax Collector	750.00
1055 · Petty Cash Fire Chief	500.00
Total Other Assets	1,250.00
TOTAL ASSETS	5,826,099.32
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2010 · Payroll Taxes SS/MED	-0.16
2011 · Payroll Tax FED W/H	0.76
2013 · Payroll Tax SDI WH	12,809.63
2026 · AFLAC	196.74
2028 · P & F Insurance Assoc.	320.75
2250 · Deferred Income Tax 2015/2016	84,944.97
2251 · Deferred Tax Revenue 2016-2017	2,875,554.98
2280 · Misc Other Deferred Revenue	49,781.02
2285 · Deferred Radio Box Income	4,050.00

Cumberland Fire District
Balance Sheet
As of September 30, 2016

	<u>Sep 30, 16</u>
Total Other Current Liabilities	<u>3,027,658.69</u>
Total Current Liabilities	<u>3,027,658.69</u>
Total Liabilities	3,027,658.69
Equity	
3200 · Unrestricted Net Assets	107,087.33
3300 · Fund Balance transfer from Old	749,789.47
Net Income	<u>1,941,563.83</u>
Total Equity	<u>2,798,440.63</u>
TOTAL LIABILITIES & EQUITY	<u><u>5,826,099.32</u></u>

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

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
Check	EFT	09/06/2016	London Health CDH	1002 · FNB HRA Checking	
				6410.03 · Healthcare Reimb. (HRA) -FF	-99.27
				6610.03 · Healthcare Reimb. (HRA)-Admin	-435.67
				6610.03 · Healthcare Reimb. (HRA)-Admin	-435.67
				6510.03 · Healthcare Reimb. (HRA)-Retiree	-209.76
				6510.03 · Healthcare Reimb. (HRA)-Retiree	-147.90
				6510.03 · Healthcare Reimb. (HRA)-Retiree	-4.43
TOTAL					<u>-1,332.70</u>
Check	EFT	09/12/2016	London Health CDH	1002 · FNB HRA Checking	
				6410.03 · Healthcare Reimb. (HRA) -FF	-19.35
				6410.03 · Healthcare Reimb. (HRA) -FF	-70.70
				6410.03 · Healthcare Reimb. (HRA) -FF	-99.27
				6610.03 · Healthcare Reimb. (HRA)-Admin	-70.70
TOTAL					<u>-260.02</u>
Check	EFT	09/19/2016	London Health CDH	1002 · FNB HRA Checking	
				6410.03 · Healthcare Reimb. (HRA) -FF	-327.77
				6410.03 · Healthcare Reimb. (HRA) -FF	-49.98
				6510.03 · Healthcare Reimb. (HRA)-Retiree	-70.70
				6410.03 · Healthcare Reimb. (HRA) -FF	-122.40
				6610.03 · Healthcare Reimb. (HRA)-Admin	-2,000.00
TOTAL					<u>-2,570.85</u>
Check	EFT	09/26/2016	London Health CDH	1002 · FNB HRA Checking	
				6410.03 · Healthcare Reimb. (HRA) -FF	-33.09
				6410.03 · Healthcare Reimb. (HRA) -FF	-192.24
				6610.03 · Healthcare Reimb. (HRA)-Admin	-435.67
TOTAL					<u>-661.00</u>
Check	POS	09/01/2016	Fire Hose Direct	1001 · Navigant GF Operating	
				6110 · Equipment Purchase & Upgrading	-91.70
TOTAL					<u>-91.70</u>
Check	POS	09/01/2016	The Fire Store	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-34.98
TOTAL					<u>-34.98</u>
Check	POS	09/08/2016	Regional Training Conference	1004 · FNB Fire Prevention	
				7040 · Spec. Fund Fire Prevention Exp	-399.00
TOTAL					<u>-399.00</u>
Check	POS	09/15/2016	CODE 42 SOFTWARE	1001 · Navigant GF Operating	
				6708 · Computer Development Program	-9.99

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

	<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
TOTAL						-9.99
	Check	POS	09/16/2016	OMG National	1004 · FNB Fire Prevention	
					7040 · Spec. Fund Fire Prevention Exp	-209.00
TOTAL						-209.00
	Check	POS	09/19/2016	Postmaster	1001 · Navigant GF Operating	
					6706 · Printing & Postage	-940.00
TOTAL						-940.00
	Check	POS	09/19/2016	Amazon.com	1001 · Navigant GF Operating	
					6705 · Office Supplies & Expenses	-39.99
TOTAL						-39.99
	Check	POS	09/19/2016	Positive Promotions	1004 · FNB Fire Prevention	
					7040 · Spec. Fund Fire Prevention Exp	-1,686.37
TOTAL						-1,686.37
	Check	POS	09/20/2016	N.A.F.I.	1004 · FNB Fire Prevention	
					7040 · Spec. Fund Fire Prevention Exp	-55.00
TOTAL						-55.00
	Check	POS	09/21/2016	Fire Station Outfitters LLC	1001 · Navigant GF Operating	
					1520 · Furniture and Fixtures	-2,070.00
TOTAL						-2,070.00
	Check	POS	09/23/2016	Adobe Systems Inc.	1001 · Navigant GF Operating	
					6705 · Office Supplies & Expenses	-64.16
TOTAL						-64.16
	Check	POS	09/23/2016	Amazon.com	1004 · FNB Fire Prevention	
					7040 · Spec. Fund Fire Prevention Exp	-20.55
TOTAL						-20.55
	Check	POS	09/23/2016	Amazon.com	1001 · Navigant GF Operating	
					6705 · Office Supplies & Expenses	-49.98
TOTAL						-49.98
	Check	POS	09/28/2016	The Fire Store	1001 · Navigant GF Operating	
					6110 · Equipment Purchase & Upgrading	-330.58
TOTAL						-330.58
	Check	1001	09/22/2016	Target Solutions Learning	1010 · Navigant Comm/Training	

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

Type	Num	Date	Name	Account	Paid Amount
TOTAL				7030 · Spec. Fund Radio Box Alarm	-5,127.52
					<u>-5,127.52</u>
Check	1028	09/01/2016	RIAFM	1004 · FNB Fire Prevention	
				7040 · Spec. Fund Fire Prevention Exp	-30.00
				7040 · Spec. Fund Fire Prevention Exp	-30.00
				7040 · Spec. Fund Fire Prevention Exp	-30.00
TOTAL					<u>-90.00</u>
Check	1029	09/01/2016	Depault Ace Hardware	1004 · FNB Fire Prevention	
				7040 · Spec. Fund Fire Prevention Exp	-4.98
TOTAL					<u>-4.98</u>
Check	1030	09/09/2016	Mass. Firefighting Academy Trust Fund	1004 · FNB Fire Prevention	
				7040 · Spec. Fund Fire Prevention Exp	-155.00
TOTAL					<u>-155.00</u>
Check	1031	09/09/2016	NEAFM	1004 · FNB Fire Prevention	
				7040 · Spec. Fund Fire Prevention Exp	-150.00
				7040 · Spec. Fund Fire Prevention Exp	-95.00
				7040 · Spec. Fund Fire Prevention Exp	-95.00
				7040 · Spec. Fund Fire Prevention Exp	-95.00
TOTAL					<u>-435.00</u>
Check	1032	09/22/2016	TriTech Software Systems	1004 · FNB Fire Prevention	
				7040 · Spec. Fund Fire Prevention Exp	-2,898.13
TOTAL					<u>-2,898.13</u>
Check	2563	09/01/2016	CPF-LOCAL 2722	1001 · Navigant GF Operating	
				6410.05 · Healthcare -Vision	-4,900.00
TOTAL					<u>-4,900.00</u>
Check	2564	09/01/2016	Agera Energy	1001 · Navigant GF Operating	
				6200 · Electricity	-420.69
TOTAL					<u>-420.69</u>
Check	2567	09/01/2016	Greater Woonsocket Fire Chiefs Mutual Aid	1001 · Navigant GF Operating	
				6905.01 · Drills & Training	-250.00
				6905.01 · Drills & Training	-250.00
TOTAL					<u>-500.00</u>
Check	2568	09/01/2016	Aztec	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-413.56

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Type	Num	Date	Name	Account	Paid Amount
TOTAL					-413.56
Check	2569	09/01/2016	Bulldog Fire Apparatus, Inc.	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-186.95
TOTAL					-186.95
Check	2570	09/01/2016	Belmont Springs	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-39.44
				6301 · Building Supplies & Maint.	-35.68
				6301 · Building Supplies & Maint.	-24.88
				6301 · Building Supplies & Maint.	-22.59
TOTAL					-122.59
Check	2571	09/01/2016	Cumberland, RI - Water Sta 2	1001 · Navigant GF Operating	
				6211 · Water Usage Fees	-113.79
TOTAL					-113.79
Check	2572	09/01/2016	Depault Ace Hardware	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-7.28
				6301 · Building Supplies & Maint.	-9.99
				6301 · Building Supplies & Maint.	-4.99
				6101 · Vehicle Repair & Maintenance	-0.59
				6112 · Equipment Supplies & Repairs	-14.97
TOTAL					-37.82
Check	2573	09/01/2016	EXXONMOBIL	1001 · Navigant GF Operating	
				6100 · Vehicle Gas & Oil	-407.28
TOTAL					-407.28
Check	2574	09/01/2016	Higgins	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-425.00
TOTAL					-425.00
Check	2576	09/01/2016	J & J Small Engine Clinic	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-12.00
				6112 · Equipment Supplies & Repairs	-243.93
				6112 · Equipment Supplies & Repairs	-46.35
TOTAL					-302.28
Check	2577	09/01/2016	RICOH	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-364.95
TOTAL					-364.95
Check	2578	09/01/2016	Ralco Equipment Co., Inc	1001 · Navigant GF Operating	

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<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
				6101 · Vehicle Repair & Maintenance	-7,260.65
TOTAL					-7,260.65
Check	2579	09/01/2016	Simon's Supply	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-25.04
				6301 · Building Supplies & Maint.	-63.09
TOTAL					-88.13
Check	2580	09/01/2016	Shipman's Fire Equipment	1001 · Navigant GF Operating	
				6113 · Equip Testing & Certification	-78.10
TOTAL					-78.10
Check	2581	09/01/2016	Staples Credit	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-21.75
TOTAL					-21.75
Check	2582	09/01/2016	Tire Doctor LLC	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-1,692.00
TOTAL					-1,692.00
Check	2583	09/01/2016	Uncle's Sound Systems Inc.	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-110.44
TOTAL					-110.44
Check	2584	09/01/2016	Impact Custom Apparel LLC	1001 · Navigant GF Operating	
				6110 · Equipment Purchase & Upgrading	-144.00
				6110 · Equipment Purchase & Upgrading	-144.00
TOTAL					-288.00
Check	2586	09/08/2016	Air Cleaning Specialists of N.E., LLC	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-574.00
TOTAL					-574.00
Check	2587	09/08/2016	Cumberland Pest Control, LLC	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-25.00
				6301 · Building Supplies & Maint.	-30.00
				6301 · Building Supplies & Maint.	-25.00
TOTAL					-80.00
Check	2588	09/08/2016	Cox Communications Sta2b	1001 · Navigant GF Operating	
				6202.01 · Telephone	-12.82
TOTAL					-12.82
Check	2589	09/08/2016	CallBack Staffing Solutions	1001 · Navigant GF Operating	

**Cumberland Fire District
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<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
TOTAL				6145 · Shared Communications	-113.43
					<u>-113.43</u>
Check	2590	09/08/2016	Janitech	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-160.22
				6301 · Building Supplies & Maint.	-260.29
				6301 · Building Supplies & Maint.	-103.04
TOTAL					<u>-523.55</u>
Check	2591	09/08/2016	National Grid Elec Sta4	1001 · Navigant GF Operating	
TOTAL				6200 · Electricity	-508.18
					<u>-508.18</u>
Check	2592	09/08/2016	National Grid Elec Sta1	1001 · Navigant GF Operating	
TOTAL				6200 · Electricity	-1,309.48
					<u>-1,309.48</u>
Check	2593	09/08/2016	National Grid Elec Sta4L	1001 · Navigant GF Operating	
TOTAL				6200 · Electricity	-23.76
					<u>-23.76</u>
Check	2594	09/08/2016	National Grid Elec Sta5L	1001 · Navigant GF Operating	
TOTAL				6200 · Electricity	-23.76
					<u>-23.76</u>
Check	2595	09/08/2016	National Grid Gas Sta2	1001 · Navigant GF Operating	
TOTAL				6201 · Gas & Hot Water	-37.26
					<u>-37.26</u>
Check	2596	09/08/2016	National Grid Gas Sta1	1001 · Navigant GF Operating	
TOTAL				6201 · Gas & Hot Water	-74.22
					<u>-74.22</u>
Check	2597	09/08/2016	National Grid Gas Sta4	1001 · Navigant GF Operating	
TOTAL				6201 · Gas & Hot Water	-49.37
					<u>-49.37</u>
Check	2598	09/08/2016	Purchase Power	1001 · Navigant GF Operating	
TOTAL				6706 · Printing & Postage	-280.22
					<u>-280.22</u>
Check	2599	09/08/2016	Rossi Law Offices LTD	1001 · Navigant GF Operating	

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<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
				7050 · Tax - Legal & Collection Fees	-25.00
TOTAL					-25.00
Check	2600	09/08/2016	R.W. Desrosiers, Inc.	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-245.00
TOTAL					-245.00
Check	2601	09/08/2016	Shipman's Fire Equipment	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-49.95
TOTAL					-49.95
Check	2602	09/08/2016	TH Malloy & Sons, Inc	1001 · Navigant GF Operating	
				6100 · Vehicle Gas & Oil	-1,892.06
TOTAL					-1,892.06
Check	2603	09/08/2016	VFIS	1001 · Navigant GF Operating	
				6701 · Insurances	-5,323.00
				6701 · Insurances	870.00
TOTAL					-4,453.00
Check	2604	09/08/2016	Vose True Value Hardware	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-12.92
				6301 · Building Supplies & Maint.	-27.10
TOTAL					-40.02
Check	2605	09/14/2016	Blue Cross Blue Shield -MCA	1001 · Navigant GF Operating	
				6510.01 · Healthcare Insurance -Retirees	-879.00
TOTAL					-879.00
Check	2606	09/14/2016	Boisclair Lock & Safe, Inc.	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-220.00
TOTAL					-220.00
Check	2607	09/14/2016	Kevin Clarke	1001 · Navigant GF Operating	
				6510.01 · Healthcare Insurance -Retirees	-49.82
TOTAL					-49.82
Check	2608	09/14/2016	Firehouse	1001 · Navigant GF Operating	
				6800 · Affiliated Fire Associations	-24.95
TOTAL					-24.95
Check	2609	09/14/2016	J & J Small Engine Clinic	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-218.90

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September 2016**

	<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
TOTAL						-218.90
	Check	2610	09/14/2016	National Grid Elec Sta5	1001 · Navigant GF Operating	
					6200 · Electricity	-637.52
TOTAL						-637.52
	Check	2611	09/14/2016	National Grid Elec Sta2	1001 · Navigant GF Operating	
					6200 · Electricity	-771.82
TOTAL						-771.82
	Check	2612	09/14/2016	National Grid Gas Sta5	1001 · Navigant GF Operating	
					6201 · Gas & Hot Water	-50.68
TOTAL						-50.68
	Check	2613	09/14/2016	National Grid Elec Sta5A	1001 · Navigant GF Operating	
					6200 · Electricity	-12.29
TOTAL						-12.29
	Check	2614	09/14/2016	National Grid Gas Sta5A	1001 · Navigant GF Operating	
					6201 · Gas & Hot Water	-44.00
TOTAL						-44.00
	Check	2615	09/14/2016	Roger's Ace Hardware Inc	1001 · Navigant GF Operating	
					6301 · Building Supplies & Maint.	-13.49
TOTAL						-13.49
	Check	2616	09/14/2016	Verizon Wireless	1001 · Navigant GF Operating	
					6202.02 · Air Cards	-130.69
TOTAL						-130.69
	Check	2617	09/14/2016	Woonsocket Door	1001 · Navigant GF Operating	
					6301 · Building Supplies & Maint.	-325.00
TOTAL						-325.00
	Check	2618	09/14/2016	Yazbak & Company LTD	1001 · Navigant GF Operating	
					6714 · Payroll Processing Fees	-450.00
TOTAL						-450.00
	Check	2619	09/15/2016	Emergency Reporting	1001 · Navigant GF Operating	
					6145 · Shared Communications	-405.67
TOTAL						-405.67
	Check	2620	09/15/2016	Narragansett Bay Comm Sta1	1001 · Navigant GF Operating	

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<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
TOTAL				6210 · Sewer Assessment & Usage	-100.11
					<u>-100.11</u>
Check	2621	09/15/2016	Narragansett Bay Comm Sta2	1001 · Navigant GF Operating	
TOTAL				6210 · Sewer Assessment & Usage	-123.76
					<u>-123.76</u>
Check	2622	09/15/2016	Narragansett Bay Comm Sta4	1001 · Navigant GF Operating	
TOTAL				6210 · Sewer Assessment & Usage	-47.39
					<u>-47.39</u>
Check	2623	09/22/2016	Belmont Springs	1001 · Navigant GF Operating	
TOTAL				6301 · Building Supplies & Maint.	-59.40
				6301 · Building Supplies & Maint.	-37.97
				6301 · Building Supplies & Maint.	-24.88
				6301 · Building Supplies & Maint.	-42.55
					<u>-164.80</u>
Check	2624	09/22/2016	Cumberland Fire District	1001 · Navigant GF Operating	
TOTAL				1002 · FNB HRA Checking	-10,000.00
					<u>-10,000.00</u>
Check	2625	09/22/2016	Cox Communications	1001 · Navigant GF Operating	
TOTAL				6202.01 · Telephone	-559.86
					<u>-559.86</u>
Check	2626	09/22/2016	Greater Woonsocket Fire Chiefs Mutual Aid	1001 · Navigant GF Operating	
TOTAL				6905.01 · Drills & Training	-250.00
				6905.01 · Drills & Training	-250.00
					<u>-500.00</u>
Check	2627	09/22/2016	Auto Services, Inc.	1001 · Navigant GF Operating	
TOTAL				6101 · Vehicle Repair & Maintenance	-164.25
					<u>-164.25</u>
Check	2628	09/22/2016	Blue Cross & Blue Shield	1001 · Navigant GF Operating	
TOTAL				6410.01 · Healthcare Insurance	-67,693.76
				6510.01 · Healthcare Insurance -Retirees	-8,549.56
				6610.01 · Healthcare Insurance -Admin	-5,036.04
					<u>-81,279.36</u>
Check	2629	09/22/2016	Delta Dental	1001 · Navigant GF Operating	
TOTAL				6410.04 · Healthcare -Dental	-5,359.77

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

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
				6510.04 · Healthcare -Dental -Retirees	-379.25
				6610.04 · Healthcare -Dental -Admin	-428.42
TOTAL					<u>-6,167.44</u>
Check	2630	09/22/2016	Kalipso Dive Shop, Inc.	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-55.00
TOTAL					<u>-55.00</u>
Check	2631	09/22/2016	Minuteman Trucks, Inc	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-23.42
TOTAL					<u>-23.42</u>
Check	2632	09/22/2016	Pawtucket Water Supply Board	1001 · Navigant GF Operating	
				6211 · Water Usage Fees	-44.98
TOTAL					<u>-44.98</u>
Check	2633	09/22/2016	Pawtucket Water Supply -Hydrants	1001 · Navigant GF Operating	
				6215.02 · Hydrant Fees - Pawtucket	-11,474.60
TOTAL					<u>-11,474.60</u>
Check	2634	09/22/2016	Pioneer Heavy Duty Parts, Inc.	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-55.07
TOTAL					<u>-55.07</u>
Check	2635	09/22/2016	Strobes N' More	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-210.70
TOTAL					<u>-210.70</u>
Check	2636	09/22/2016	Vose True Value Hardware	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-7.96
TOTAL					<u>-7.96</u>
Check	2637	09/22/2016	W.B. Mason Co., Inc	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-24.60
TOTAL					<u>-24.60</u>
Check	2638	09/22/2016	Shell Fleet Plus	1001 · Navigant GF Operating	
				6100 · Vehicle Gas & Oil	-454.60
TOTAL					<u>-454.60</u>
Check	2639	09/28/2016	Narman A & Elizabeth V Hale	1001 · Navigant GF Operating	
				4003 · Tax Revenue Refund	-229.83
TOTAL					<u>-229.83</u>

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

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
Check	2640	09/29/2016	Bulldog Fire Apparatus, Inc.	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-533.73
TOTAL					<u>-533.73</u>
Check	2641	09/29/2016	B & M Printing	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-158.00
TOTAL					<u>-158.00</u>
Check	2642	09/29/2016	Janitech	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-205.46
				6301 · Building Supplies & Maint.	-178.07
TOTAL					<u>-383.53</u>
Check	2643	09/29/2016	Moore Medical LLC	1001 · Navigant GF Operating	
				6125 · First Aid Equip & Supplies	-101.65
TOTAL					<u>-101.65</u>
Check	2644	09/29/2016	Minuteman Trucks, Inc	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-2,772.88
TOTAL					<u>-2,772.88</u>
Check	2645	09/29/2016	NorthEast Electrical	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-25.00
				6301 · Building Supplies & Maint.	-89.40
TOTAL					<u>-114.40</u>
Check	2646	09/29/2016	Prescott H. Peirce Co. Inc.	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-140.50
TOTAL					<u>-140.50</u>
Check	2647	09/29/2016	Ralco Equipment Co., Inc	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-3,394.06
TOTAL					<u>-3,394.06</u>
Check	2648	09/29/2016	Simon's Supply	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-18.33
				6301 · Building Supplies & Maint.	-46.14
				6301 · Building Supplies & Maint.	-17.42
TOTAL					<u>-81.89</u>
Check	2649	09/29/2016	Staples Credit	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-29.59

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

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
				6705 · Office Supplies & Expenses	-111.97
TOTAL					-141.56
Check	2650	09/29/2016	Shipman's Fire Equipment	1001 · Navigant GF Operating	
				6110 · Equipment Purchase & Upgrading	-802.45
				6110 · Equipment Purchase & Upgrading	-778.95
				6113 · Equip Testing & Certification	-41.80
TOTAL					-1,623.20
Check	2651	09/29/2016	VFIS	1001 · Navigant GF Operating	
				6701 · Insurances	-5,323.00
TOTAL					-5,323.00
Check	2652	09/29/2016	Waterway, Inc.	1001 · Navigant GF Operating	
				6113 · Equip Testing & Certification	-4,494.35
TOTAL					-4,494.35

Cumberland Fire District
Income & Expenses Budget vs Actual
 July 2016 through September 2016

	<u>Jul - Sep 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4000.01 · Tax Revenue 2016	4,322,731.28	7,035,553.96	(2,712,822.68)	61.44%
4001 · Tax Revenue 2015 & Prior	19,550.95	218,688.00	(199,137.05)	8.94%
4003 · Tax Revenue Refund	(9,957.96)	0.00	(9,957.96)	100.0%
4007 · NSF Fee Reimbursement Income	83.00	100.00	(17.00)	83.0%
4010 · Interest Income- Past Due Taxes	5,341.78	40,000.00	(34,658.22)	13.35%
4015 · Fire Prevention/Plan Review	13,474.00	42,000.00	(28,526.00)	32.08%
4050 · Interest Income General Fund	2,444.30	10,000.00	(7,555.70)	24.44%
4055 · Interest Income HRA Fund	60.08	200.00	(139.92)	30.04%
4060 · Interest Income Truck Fund	178.44	25.00	153.44	713.76%
4065 · Interest Income Fire Prevention	60.55	0.00	60.55	100.0%
4070 · Interest Income-Retiremt Health	185.98	100.00	85.98	185.98%
4075 · Interest Income Comm/Training	0.00	25.00	(25.00)	0.0%
4105 · Reimbursed Ins.-Former Employee	5,132.25	21,040.80	(15,908.55)	24.39%
4110 · Miscellaneous Other Income	941.78	5,000.00	(4,058.22)	18.84%
4110.1 · Revenue Rescue Income	1,732.50	8,000.00	(6,267.50)	21.66%
4110.2 · Insurance Reimbursement	1,233.00	0.00	1,233.00	100.0%
4110.3 · Detail Reimbursement	4,202.70	15,000.00	(10,797.30)	28.02%
4110.4 · IOD Ins. Reimbursement	23,400.00	0.00	23,400.00	100.0%
4110.5 · Fire Prevention Reimbursement	0.00	61,500.00	(61,500.00)	0.0%
4110.6 · Grant Income	2,200.00	0.00	2,200.00	100.0%
4113 · Income Radio Box 2016	20,375.00	23,000.00	(2,625.00)	88.59%
4114 · Income Radio Box 2015 & Prior	250.00	0.00	250.00	100.0%
4115 · Tax Sale Fee Income	2,875.45	35,000.00	(32,124.55)	8.22%
4200 · Sale of Assets	0.00	0.00	0.00	0.0%
4300 · Transfer from Surplus (Cap Exp)	0.00	65,000.00	(65,000.00)	0.0%
Total Income	<u>4,416,495.08</u>	<u>7,580,232.76</u>	<u>(3,163,737.68)</u>	<u>58.26%</u>
Gross Profit	4,416,495.08	7,580,232.76	(3,163,737.68)	58.26%
Expense				
6100 · Vehicle Gas & Oil	7,708.16	65,000.00	(57,291.84)	11.86%
6101 · Vehicle Repair & Maintenance	33,257.71	77,000.00	(43,742.29)	43.19%
6110 · Equipment Purchase & Upgrading	3,412.51	30,000.00	(26,587.49)	11.38%
6112 · Equipment Supplies & Repairs	2,119.59	5,000.00	(2,880.41)	42.39%
6113 · Equip Testing & Certification	9,503.25	5,000.00	4,503.25	190.07%
6120 · Radio Equip Upgrades & Maint	43.95	5,000.00	(4,956.05)	0.88%
6125 · First Aid Equip & Supplies	1,839.98	10,000.00	(8,160.02)	18.4%
6130 · Air Cascade Maintenance	0.00	2,000.00	(2,000.00)	0.0%
6140 · Communications Upgrades	365.00	2,000.00	(1,635.00)	18.25%
6145 · Shared Communications	1,557.30	4,500.00	(2,942.70)	34.61%
6150 · Fire Alarm Testing	56.00	1,500.00	(1,444.00)	3.73%
6200 · Electricity	10,358.15	36,000.00	(25,641.85)	28.77%
6201 · Gas & Hot Water	1,069.64	15,000.00	(13,930.36)	7.13%
6202.01 · Telephone	3,759.88	12,000.00	(8,240.12)	31.33%
6202.02 · Air Cards	258.30	0.00	258.30	100.0%
6210 · Sewer Assessment & Usage	662.46	3,500.00	(2,837.54)	18.93%
6211 · Water Usage Fees	658.22	8,000.00	(7,341.78)	8.23%

Cumberland Fire District
Income & Expenses Budget vs Actual
July 2016 through September 2016

	<u>Jul - Sep 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6215.01 · Hydrant Fees - Cumberland	224,070.00	184,600.00	39,470.00	121.38%
6215.02 · Hydrant Fees - Pawtucket	33,746.65	137,088.00	(103,341.35)	24.62%
6301 · Building Supplies & Maint.	10,844.06	21,298.00	(10,453.94)	50.92%
6305 · Furnishings	0.00	2,000.00	(2,000.00)	0.0%
6310 · Capital Improvements	0.00	91,617.00	(91,617.00)	0.0%
6400.01 · Firefighters Salaries	622,490.72	2,820,919.42	(2,198,428.70)	22.07%
6400.02 · EMT Incentive	18,199.56	81,800.00	(63,600.44)	22.25%
6400.03 · OT Wages	13,796.59	0.00	13,796.59	100.0%
6400.04 · OT Vacation	129,961.31	374,400.00	(244,438.69)	34.71%
6400.05 · OT Sick	56,125.81	164,500.77	(108,374.96)	34.12%
6400.06 · OT Personal	15,159.11	49,848.72	(34,689.61)	30.41%
6400.07 · OT Injured on Duty Fill In	40,053.08	0.00	40,053.08	100.0%
6400.08 · Holiday Stipend	40,645.47	162,745.35	(122,099.88)	24.98%
6400.09 · Longevity Pay	24,305.02	121,436.23	(97,131.21)	20.02%
6400.10 · Acting Officer Pay	439.56	2,000.00	(1,560.44)	21.98%
6400.11 · Detail Pay	28,938.00	15,000.00	13,938.00	192.92%
6400.12 · Other Salaries	39.57	20,000.00	(19,960.43)	0.2%
6400.13 · Injured on Duty Salaries	26,057.64	0.00	26,057.64	100.0%
6400.14 · Clothing Allowance	44,100.00	45,900.00	(1,800.00)	96.08%
6400.15 · Education Incentive	7,000.00	6,500.00	500.00	107.69%
6401 · Payroll Tax Expense	80,152.50	289,334.53	(209,182.03)	27.7%
6402 · Pension Expense	162,867.34	711,141.69	(548,274.35)	22.9%
6410.01 · Healthcare Insurance	270,775.04	867,414.20	(596,639.16)	31.22%
6410.02 · Healthcare Co-Pays	(21,054.74)	(94,918.98)	73,864.24	22.18%
6410.03 · Healthcare Reimb. (HRA) -FF	6,739.35	68,000.00	(61,260.65)	9.91%
6410.04 · Healthcare -Dental	15,719.56	64,964.91	(49,245.35)	24.2%
6410.05 · Healthcare -Vision	4,900.00	5,100.00	(200.00)	96.08%
6420 · Life Insurance	7,350.00	7,650.00	(300.00)	96.08%
6430 · Education Tuition Cost	2,022.00	8,000.00	(5,978.00)	25.28%
6510.01 · Healthcare Insurance -Retirees	36,979.70	121,315.65	(84,335.95)	30.48%
6510.03 · Healthcare Reimb. (HRA)-Retiree	2,288.11	0.00	2,288.11	100.0%
6510.04 · Healthcare -Dental -Retirees	1,137.75	4,213.92	(3,076.17)	27.0%
6520 · COLA - Retirees	10,311.68	10,311.68	0.00	100.0%
6600 · Administrative Salaries	67,883.96	284,637.70	(216,753.74)	23.85%
6601 · District Clerk	533.34	3,200.00	(2,666.66)	16.67%
6605 · District Commissioner Stipends	0.00	23,000.00	(23,000.00)	0.0%
6610.01 · Healthcare Insurance -Admin	20,144.16	67,718.00	(47,573.84)	29.75%
6610.02 · Healthcare Co-Pays -Admin	(1,558.44)	(7,772.82)	6,214.38	20.05%
6610.03 · Healthcare Reimb. (HRA)-Admin	4,526.31	6,500.00	(1,973.69)	69.64%
6610.04 · Healthcare -Dental -Admin	1,285.26	6,444.00	(5,158.74)	19.95%
6615 · Payroll Tax Expense -Admin	5,064.92	21,774.79	(16,709.87)	23.26%
6701 · Insurances	275,318.00	320,000.00	(44,682.00)	86.04%
6703.01 · Legal	0.00	15,000.00	(15,000.00)	0.0%
6703.02 · Legal - CBA	0.00	0.00	0.00	0.0%
6703.03 · Legal - PWSB	1,614.38	0.00	1,614.38	100.0%
6705 · Office Supplies & Expenses	5,054.13	9,500.00	(4,445.87)	53.2%
6706 · Printing & Postage	1,843.17	5,000.00	(3,156.83)	36.86%

Cumberland Fire District
Income & Expenses Budget vs Actual
July 2016 through September 2016

	<u>Jul - Sep 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6707 · Newspaper Advertisements	0.00	750.00	(750.00)	0.0%
6708 · Computer Development Program	159.95	2,500.00	(2,340.05)	6.4%
6709 · Computerized Tax Bills	11,505.05	12,000.00	(494.95)	95.88%
6710 · External Accounting Fees	0.00	15,000.00	(15,000.00)	0.0%
6711 · Fire Chief Expenses	0.00	4,500.00	(4,500.00)	0.0%
6712 · Fire Prevention Offset	0.00	1,000.00	(1,000.00)	0.0%
6713 · Grants - Matching Funds	3,552.00	5,000.00	(1,448.00)	71.04%
6714 · Payroll Processing Fees	3,699.90	12,000.00	(8,300.10)	30.83%
6715 · Professional Fees	362.42	0.00	362.42	100.0%
6716 · Videographer	180.00	3,000.00	(2,820.00)	6.0%
6720 · Abatements	49,884.91	20,000.00	29,884.91	249.43%
6725 · Tax Sale Fee	13,800.00	20,000.00	(6,200.00)	69.0%
6730 · Bank Service Fee	36.00	0.00	36.00	100.0%
6800 · Affiliated Fire Associations	54.90	2,000.00	(1,945.10)	2.75%
6801 · Call Firefighters Stipends	840.00	20,000.00	(19,160.00)	4.2%
6905.01 · Drills & Training	1,180.00	10,000.00	(8,820.00)	11.8%
6905.02 · FP & EMS Training	0.00	3,000.00	(3,000.00)	0.0%
6906 · Medical Examinations	25.00	3,000.00	(2,975.00)	0.83%
6907 · Employee Support Health&Welfare	0.00	3,800.00	(3,800.00)	0.0%
6908 · Professional Development	0.00	500.00	(500.00)	0.0%
6920 · Part Time Firefighter Salaries	0.00	0.00	0.00	0.0%
6921 · Part Time - Uniforms/Clothing	0.00	0.00	0.00	0.0%
7010 · Contingency	0.00	10,000.00	(10,000.00)	0.0%
7020 · Sick Time Payout	0.00	5,000.00	(5,000.00)	0.0%
7030 · Spec. Fund Radio Box Alarm	5,177.52	7,500.00	(2,322.48)	69.03%
7040 · Spec. Fund Fire Prevention Exp	9,904.40	18,000.00	(8,095.60)	55.02%
7050 · Tax - Legal & Collection Fees	69.47	1,000.00	(930.53)	6.95%
7100 · Depreciation Expense	0.00	0.00	0.00	0.0%
Total Expense	<u>2,474,931.25</u>	<u>7,580,232.76</u>	<u>(5,105,301.51)</u>	<u>32.65%</u>
Net Ordinary Income	<u>1,941,563.83</u>	<u>0.00</u>	<u>1,941,563.83</u>	<u>100.0%</u>
Net Income	<u><u>1,941,563.83</u></u>	<u><u>0.00</u></u>	<u><u>1,941,563.83</u></u>	<u><u>100.0%</u></u>

Cumberland Fire District

Trial Balance

As of September 30, 2016

	Sep 30, 16	
	Debit	Credit
1001 · Navigant GF Operating	475,143.72	
1002 · FNB HRA Checking	15,056.46	
1003 · FNB HRA Savings	100,341.24	
1004 · FNB Fire Prevention	56,663.05	
1005 · Navigant Savings MM	1,239,674.68	
1007 · FNB Retiree HealthCare Fund	307,571.20	
1008 · FNB Truck Fund	282,255.03	
1009 · FNB FP Savings	100,126.33	
1010 · Navigant Comm/Training	79,944.60	
1020 · CMEFCU - Comm/Training Acct	0.00	
1025 · CFD Checking/Savings	0.00	
1026 · CHFD Checking/Savings	0.00	
1027 · NCFD Checking/Savings	0.00	
1028 · VFFD Checking/Savings	0.00	
1140 · Tax Receivable 2004 & prior	0.00	
1170 · Tax Receivable 2008 & prior	0.00	
1175 · Tax Receivable 2009	0.00	
1180 · Tax Receivable 2010	0.00	
1185 · Tax Receivable 2011	0.00	
1190 · Tax Receivable 2012	0.00	
1195 · Tax Receivable 2013	0.00	
1200 · Tax Receivable 2014	0.00	
1205 · Tax Receivable 2015 & Prior	92,062.92	
1210 · Tax Receivable 2016	2,830,775.22	
1300 · Collection/Returned CK Fees	135.00	
1305 · Tax Sale Fees	49,544.55	
1310 · Radio Box Fees	4,050.00	
1400 · Land	779,800.00	
1500 · Buildings & Improvements	332,623.09	
1505 · Vehicles & Equipment	2,767,507.28	
1510 · Fire Prevention Equipment	537,273.00	
1515 · Office Equipment	8,151.95	
1520 · Furniture and Fixtures	16,270.00	
1600 · Accumulated Depreciation		4,250,120.00
1050 · Petty Cash-Tax Collector	750.00	
1055 · Petty Cash Fire Chief	500.00	
2000 · Accounts Payable	0.00	
2010 · Payroll Taxes SS/MED	0.16	
2011 · Payroll Tax FED W/H		0.76
2012 · Payroll Tax ST W/H	0.00	
2013 · Payroll Tax SDI WH		12,809.63
2015 · Union Dues WH	0.00	
2020.1 · State Pension WH 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	

Cumberland Fire District
Trial Balance
As of September 30, 2016

	Sep 30, 16	
	Debit	Credit
2025.2 · 457(b) W/H Nationwide	0.00	
2026 · AFLAC		196.74
2027.2 · Garnishment WH (CF2)	0.00	
2027.3 · Garnishment WH (CH4)	0.00	
2027.4 · Garnishment WH (NC5)	0.00	
2028 · P & F Insurance Assoc.		320.75
2035 · CMEFCU - SAVINGS	0.00	
2250 · Deferred Income Tax 2015/2016		84,944.97
2251 · Deferred Tax Revenue 2016-2017		2,875,554.98
2280 · Misc Other Deferred Revenue		49,781.02
2285 · Deferred Radio Box Income		4,050.00
2505 · Notes Payable - NCFD Truck Loan	0.00	
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	
2600 · Accrued Expenses	0.00	
2700 · Accrued 2016 Tax Revenue	0.00	
2705 · Accrued 2016 Radio Box Income	0.00	
3200 · Unrestricted Net Assets		107,087.33
3300 · Fund Balance transfer from Old		749,789.47
4000.01 · Tax Revenue 2016		4,322,731.28
4001 · Tax Revenue 2015 & Prior		19,550.95
4003 · Tax Revenue Refund	9,957.96	
4007 · NSF Fee Reimbursement Income		83.00
4010 · Interest Income- Past Due Taxes		5,341.78
4015 · Fire Prevention/Plan Review		13,474.00
4050 · Interest Income General Fund		2,444.30
4055 · Interest Income HRA Fund		60.08
4060 · Interest Income Truck Fund		178.44
4065 · Interest Income Fire Prevention		60.55
4070 · Interest Income-Retiremt Health		185.98
4105 · Reimbursed Ins.-Former Employee		5,132.25
4110 · Miscellaneous Other Income		941.78
4110.1 · Revenue Rescue Income		1,732.50
4110.2 · Insurance Reimbursement		1,233.00
4110.3 · Detail Reimbursement		4,202.70
4110.4 · IOD Ins. Reimbursement		23,400.00
4110.6 · Grant Income		2,200.00
4113 · Income Radio Box 2016		20,375.00
4114 · Income Radio Box 2015 & Prior		250.00
4115 · Tax Sale Fee Income		2,875.45
6100 · Vehicle Gas & Oil	7,708.16	
6101 · Vehicle Repair & Maintenance	33,257.71	
6110 · Equipment Purchase & Upgrading	3,412.51	
6112 · Equipment Supplies & Repairs	2,119.59	
6113 · Equip Testing & Certification	9,503.25	

Cumberland Fire District
Trial Balance
As of September 30, 2016

	Sep 30, 16	
	Debit	Credit
6120 · Radio Equip Upgrades & Maint	43.95	
6125 · First Aid Equip & Supplies	1,839.98	
6140 · Communications Upgrades	365.00	
6145 · Shared Communications	1,557.30	
6150 · Fire Alarm Testing	56.00	
6200 · Electricity	10,358.15	
6201 · Gas & Hot Water	1,069.64	
6202.01 · Telephone	3,759.88	
6202.02 · Air Cards	258.30	
6210 · Sewer Assessment & Usage	662.46	
6211 · Water Usage Fees	658.22	
6215.01 · Hydrant Fees - Cumberland	224,070.00	
6215.02 · Hydrant Fees - Pawtucket	33,746.65	
6301 · Building Supplies & Maint.	10,844.06	
6400.01 · Firefighters Salaries	622,490.72	
6400.02 · EMT Incentive	18,199.56	
6400.03 · OT Wages	13,796.59	
6400.04 · OT Vacation	129,961.31	
6400.05 · OT Sick	56,125.81	
6400.06 · OT Personal	15,159.11	
6400.07 · OT Injured on Duty Fill In	40,053.08	
6400.08 · Holiday Stipend	40,645.47	
6400.09 · Longevity Pay	24,305.02	
6400.10 · Acting Officer Pay	439.56	
6400.11 · Detail Pay	28,938.00	
6400.12 · Other Salaries	39.57	
6400.13 · Injured on Duty Salaries	26,057.64	
6400.14 · Clothing Allowance	44,100.00	
6400.15 · Education Incentive	7,000.00	
6401 · Payroll Tax Expense	80,152.50	
6402 · Pension Expense	162,867.34	
6410.01 · Healthcare Insurance	270,775.04	
6410.02 · Healthcare Co-Pays		21,054.74
6410.03 · Healthcare Reimb. (HRA) -FF	6,739.35	
6410.04 · Healthcare -Dental	15,719.56	
6410.05 · Healthcare -Vision	4,900.00	
6420 · Life Insurance	7,350.00	
6430 · Education Tuition Cost	2,022.00	
6510.01 · Healthcare Insurance -Retirees	36,979.70	
6510.03 · Healthcare Reimb. (HRA)-Retiree	2,288.11	
6510.04 · Healthcare -Dental -Retirees	1,137.75	
6520 · COLA - Retirees	10,311.68	
6600 · Administrative Salaries	67,883.96	
6601 · District Clerk	533.34	
6610.01 · Healthcare Insurance -Admin	20,144.16	
6610.02 · Healthcare Co-Pays -Admin		1,558.44
6610.03 · Healthcare Reimb. (HRA)-Admin	4,526.31	

Cumberland Fire District

Trial Balance

As of September 30, 2016

	Sep 30, 16	
	<u>Debit</u>	<u>Credit</u>
6610.04 · Healthcare -Dental -Admin	1,285.26	
6615 · Payroll Tax Expense -Admin	5,064.92	
6701 · Insurances	275,318.00	
6703.03 · Legal - PWSB	1,614.38	
6705 · Office Supplies & Expenses	5,054.13	
6706 · Printing & Postage	1,843.17	
6708 · Computer Development Program	159.95	
6709 · Computerized Tax Bills	11,505.05	
6713 · Grants - Matching Funds	3,552.00	
6714 · Payroll Processing Fees	3,699.90	
6715 · Professional Fees	362.42	
6716 · Videographer	180.00	
6720 · Abatements	49,884.91	
6725 · Tax Sale Fee	13,800.00	
6730 · Bank Service Fee	36.00	
6800 · Affiliated Fire Associations	54.90	
6801 · Call Firefighters Stipends	840.00	
6905.01 · Drills & Training	1,180.00	
6906 · Medical Examinations	25.00	
7030 · Spec. Fund Radio Box Alarm	5,177.52	
7040 · Spec. Fund Fire Prevention Exp	9,904.40	
7050 · Tax - Legal & Collection Fees	69.47	
TOTAL	<u><u>12,583,721.87</u></u>	<u><u>12,583,721.87</u></u>