

Cumberland Fire District
Balance Sheet
As of April 30, 2017

	Apr 30, 17
ASSETS	
Current Assets	
Checking/Savings	
1001 · Navigant GF Operating	284,717.38
1002 · FNB HRA Checking	8,293.48
1004 · FNB Fire Prevention	33,859.97
1005 · Navigant Savings MM	193,345.75
1007 · FNB Retiree HealthCare Fund	307,996.15
1008 · FNB Truck Fund	282,645.01
1009 · FNB FP Savings	100,264.67
1010 · Navigant Comm/Training	77,094.11
Total Checking/Savings	1,288,216.52
Other Current Assets	
1205 · Tax Receivable 2015 & Prior	26,004.61
1210 · Tax Receivable 2016	279,681.34
1300 · Collection/Returned CK Fees	15.00
1305 · Tax Sale Fees	58,551.30
1310 · Radio Box Fees	2,175.00
1315 · Misc. Accounts Receivable	50.00
1316 · MLC Receivable	75.00
Total Other Current Assets	366,552.25
Total Current Assets	1,654,768.77
Fixed Assets	
1400 · Land	779,800.00
1500 · Buildings & Improvements	335,223.09
1505 · Vehicles & Equipment	2,761,433.28
1506 · Radio Equipment	76,354.12
1510 · Fire Prevention Equipment	542,147.84
1515 · Office Equipment	9,315.47
1520 · Furniture and Fixtures	17,022.90
1600 · Accumulated Depreciation	-4,347,921.00
Total Fixed Assets	173,375.70
Other Assets	
1050 · Petty Cash-Tax Collector	750.00
1055 · Petty Cash Fire Chief	500.00
1110 · Principal Payments	152,228.00
Total Other Assets	153,478.00
TOTAL ASSETS	1,981,622.47
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2013 · Payroll Tax SDI WH	3,670.85
2026 · AFLAC	113.16
2028 · P & F Insurance Assoc.	200.26
2250 · Deferred Tax Revenue 2015/2016	20,008.21
2251 · Deferred Tax Revenue 2016-2017	312,196.21
2280 · Misc Other Deferred Revenue	59,561.30
2285 · Deferred Radio Box Income	2,175.00
Total Other Current Liabilities	397,924.99
Total Current Liabilities	397,924.99
Total Liabilities	397,924.99

Cumberland Fire District

Balance Sheet

As of April 30, 2017

	<u>Apr 30, 17</u>
Equity	
3200 · Unrestricted Net Assets	211,909.76
3300 · Fund Balance transfer from Old	694,361.47
Net Income	<u>677,426.25</u>
Total Equity	<u>1,583,697.48</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,981,622.47</u></u>

**Cumberland Fire District
Commissioner's Report
April 2017**

Type	Num	Date	Name	Account	Paid Amount
Check	EFT	04/03/2017	London Health CDH	1002 - FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF 6410.03 · Healthcare Reimb. (HRA) -FF 6510.03 · Healthcare Reimb. (HRA)-R... 6510.03 · Healthcare Reimb. (HRA)-R...	-261.24 -968.49 -209.76 -147.90
TOTAL					-1,587.39
Check	EFT	04/10/2017	London Health CDH	1002 - FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF 6510.03 · Healthcare Reimb. (HRA)-R... 6410.03 · Healthcare Reimb. (HRA) -FF 6410.03 · Healthcare Reimb. (HRA) -FF 6410.03 · Healthcare Reimb. (HRA) -FF 6410.03 · Healthcare Reimb. (HRA) -FF	-1,003.97 -141.43 -10.80 -664.65 -345.93 -79.47
TOTAL					-2,246.25
Check	EFT	04/11/2017		1001 - Navigant GF Operating 4000.01 · Tax Revenue 2016 6730 · Bank Service Fee	-50.31 -15.00
TOTAL					-65.31
Check	EFT	04/17/2017	London Health CDH	1002 - FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF 6410.03 · Healthcare Reimb. (HRA) -FF 6610.03 · Healthcare Reimb. (HRA)-A...	-79.47 -70.70 -92.26
TOTAL					-242.43
Check	EFT	04/21/2017		1001 - Navigant GF Operating 6730 · Bank Service Fee	-15.00
TOTAL					-15.00
Check	POS	04/01/2017	The Home Depot	1001 - Navigant GF Operating 6301 · Building Supplies & Maint.	-300.27
TOTAL					-300.27
Check	POS	04/06/2017	Miradore Ltd	1004 - FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	-16.14
TOTAL					-16.14
Check	POS	04/11/2017	Amazon.com	1001 - Navigant GF Operating 6120 · Radio Equip Upgrades & Maint	-21.13
TOTAL					-21.13
Check	POS	04/12/2017	Harbor Freight Tools	1001 - Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-16.98
TOTAL					-16.98
Check	POS	04/13/2017	Postmaster	1001 - Navigant GF Operating 6706 · Printing & Postage	-245.00
TOTAL					-245.00
Check	POS	04/13/2017	Cumberland Farms	1001 - Navigant GF Operating 6301 · Building Supplies & Maint.	-8.67
TOTAL					-8.67
Check	POS	04/13/2017	Postmaster	1001 - Navigant GF Operating 6706 · Printing & Postage	-26.60
TOTAL					-26.60
Check	POS	04/18/2017	South Attleboro Marine	1001 - Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-11.29
TOTAL					-11.29

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Type	Num	Date	Name	Account	Paid Amount
Check	POS	04/18/2017	Amazon.com	1001 - Navigant GF Operating	
				6112 - Equipment Supplies & Repairs	-21.39
TOTAL					-21.39
Check	POS	04/19/2017	Boats.net	1001 - Navigant GF Operating	
				6112 - Equipment Supplies & Repairs	-43.43
TOTAL					-43.43
Check	POS	04/24/2017	CODE 42 SOFTWARE	1001 - Navigant GF Operating	
				6708 - Computer Development Program	-9.99
TOTAL					-9.99
Check	POS	04/24/2017	The Home Depot	1001 - Navigant GF Operating	
				6301 - Building Supplies & Maint.	-103.02
TOTAL					-103.02
Check	POS	04/24/2017	Imperial Chrysler	1001 - Navigant GF Operating	
				6101 - Vehicle Repair & Maintenance	-88.23
TOTAL					-88.23
Check	POS	04/24/2017	Adobe Systems Inc.	1001 - Navigant GF Operating	
				6705 - Office Supplies & Expenses	-64.16
TOTAL					-64.16
Check	POS	04/25/2017	Amazon.com	1001 - Navigant GF Operating	
				6101 - Vehicle Repair & Maintenance	-31.40
TOTAL					-31.40
Check	POS	04/26/2017	The Fire Store	1001 - Navigant GF Operating	
				6110 - Equipment Purchase & Upgrad...	-128.17
TOTAL					-128.17
Check	POS	04/27/2017	Amazon.com	1001 - Navigant GF Operating	
				6705 - Office Supplies & Expenses	-59.92
TOTAL					-59.92
Check	1047	04/12/2017	FCOARI	1004 - FNB Fire Prevention	
				7040 - Spec. Fund Fire Prevention Exp	-25.00
TOTAL					-25.00
Check	1048	04/12/2017	NFPA	1004 - FNB Fire Prevention	
				7040 - Spec. Fund Fire Prevention Exp	-175.00
TOTAL					-175.00
Check	1050	04/12/2017	IAFC Membership	1004 - FNB Fire Prevention	
				7040 - Spec. Fund Fire Prevention Exp	-214.00
TOTAL					-214.00
Check	1051	04/17/2017	RI Chapter IAAI	1004 - FNB Fire Prevention	
				7040 - Spec. Fund Fire Prevention Exp	-350.00
TOTAL					-350.00
Check	1052	04/27/2017	Public Agency Training Council	1004 - FNB Fire Prevention	
				7040 - Spec. Fund Fire Prevention Exp	-325.00
TOTAL					-325.00
Check	3166	04/03/2017	Kafin Oil Co., Inc.	1001 - Navigant GF Operating	

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Type	Num	Date	Name	Account	Paid Amount
				1500 - Buildings & Improvements	-2,600.00
TOTAL					-2,600.00
Check	3167	04/06/2017	Rossi Law Offices LTD	1001 - Navigant GF Operating	
				7050 - Tax - Legal & Collection Fees	-131.91
TOTAL					-131.91
Check	3169	04/06/2017	Kelli A Fitzgerald	1001 - Navigant GF Operating	
				4003 - Tax Revenue Refund	-85.33
TOTAL					-85.33
Check	3170	04/06/2017	Michelle D. Baker, Esq.	1001 - Navigant GF Operating	
				6725 - Tax Sale Fee	-1,870.00
TOTAL					-1,870.00
Check	3171	04/06/2017	B & M Printing	1001 - Navigant GF Operating	
				6705 - Office Supplies & Expenses	-318.00
TOTAL					-318.00
Check	3172	04/06/2017	Kevin Clarke	1001 - Navigant GF Operating	
				6510.01 - Healthcare Insurance -Retir...	-51.14
TOTAL					-51.14
Check	3173	04/06/2017	Depault Ace Hardware	1001 - Navigant GF Operating	
				6112 - Equipment Supplies & Repairs	-25.92
				6112 - Equipment Supplies & Repairs	4.49
				6301 - Building Supplies & Maint.	-29.00
				6301 - Building Supplies & Maint.	5.05
TOTAL					-45.38
Check	3174	04/06/2017	EXXONMOBIL	1001 - Navigant GF Operating	
				6100 - Vehicle Gas & Oil	-319.33
TOTAL					-319.33
Check	3175	04/06/2017	Emergency Reporting	1001 - Navigant GF Operating	
				6145 - Shared Communications	-405.67
TOTAL					-405.67
Check	3176	04/06/2017	Fire Engineering	1001 - Navigant GF Operating	
				6800 - Affiliated Fire Associations	-39.00
TOTAL					-39.00
Check	3177	04/06/2017	Prescott H. Peirce Co. Inc.	1001 - Navigant GF Operating	
				6112 - Equipment Supplies & Repairs	-125.50
TOTAL					-125.50
Check	3178	04/06/2017	Purchase Power	1001 - Navigant GF Operating	
				6706 - Printing & Postage	-200.00
TOTAL					-200.00
Check	3179	04/06/2017	Ralco Equipment Co., Inc	1001 - Navigant GF Operating	
				6101 - Vehicle Repair & Maintenance	-3,444.35
TOTAL					-3,444.35
Check	3180	04/06/2017	S&D Road Service	1001 - Navigant GF Operating	
				6101 - Vehicle Repair & Maintenance	-245.91
TOTAL					-245.91
Check	3181	04/06/2017	TH Malloy & Sons, Inc	1001 - Navigant GF Operating	
				6100 - Vehicle Gas & Oil	-2,399.06

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Type	Num	Date	Name	Account	Paid Amount
				6100 · Vehicle Gas & Oil	0.51
TOTAL					-2,398.55
Check	3182	04/06/2017	Tire Doctor LLC	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-120.00
TOTAL					-120.00
Check	3183	04/06/2017	Video Artistry	1001 · Navigant GF Operating	
				6716 · Videographer	-180.00
TOTAL					-180.00
Check	3184	04/06/2017	Daniel Medeiros	1001 · Navigant GF Operating	
				4003 · Tax Revenue Refund	-350.44
TOTAL					-350.44
Check	3185	04/10/2017	Cumberland Fire District	1001 · Navigant GF Operating	
				1002 · FNB HRA Checking	-5,000.00
TOTAL					-5,000.00
Check	3186	04/12/2017	Blue Cross Blue Shield -MCA	1001 · Navigant GF Operating	
				6510.01 · Healthcare Insurance -Retir...	-894.00
TOTAL					-894.00
Check	3187	04/12/2017	Agera Energy	1001 · Navigant GF Operating	
				6200 · Electricity	-716.74
TOTAL					-716.74
Check	3188	04/12/2017	C & S Specialty, Inc.	1001 · Navigant GF Operating	
				6905.01 · Drills & Training	-95.00
TOTAL					-95.00
Check	3189	04/12/2017	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	3190	04/12/2017	Janitech	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-37.80
TOTAL					-37.80
Check	3191	04/12/2017	London Health Administrator	1001 · Navigant GF Operating	
				6410.03 · Healthcare Reimb. (HRA) -FF	-718.25
				6610.03 · Healthcare Reimb. (HRA)-A...	-51.00
				6510.03 · Healthcare Reimb. (HRA)-R...	-25.50
TOTAL					-794.75
Check	3192	04/12/2017	National Grid Gas Sta1	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-789.16
TOTAL					-789.16
Check	3193	04/12/2017	National Grid Gas Sta2	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-628.98
TOTAL					-628.98
Check	3194	04/12/2017	National Grid Gas Sta4	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-656.62
TOTAL					-656.62
Check	3195	04/12/2017	National Grid Gas Sta5	1001 · Navigant GF Operating	

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Type	Num	Date	Name	Account	Paid Amount
				6201 · Gas & Hot Water	-483.05
TOTAL					-483.05
Check	3196	04/12/2017	National Grid Gas Sta5A	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-111.00
TOTAL					-111.00
Check	3197	04/12/2017	National Grid Elec Sta2	1001 · Navigant GF Operating	
				6200 · Electricity	-358.07
TOTAL					-358.07
Check	3198	04/12/2017	National Grid Elec Sta1	1001 · Navigant GF Operating	
				6200 · Electricity	-829.18
TOTAL					-829.18
Check	3199	04/12/2017	National Grid Elec Sta4	1001 · Navigant GF Operating	
				6200 · Electricity	-632.63
TOTAL					-632.63
Check	3200	04/12/2017	National Grid Elec Sta5A	1001 · Navigant GF Operating	
				6200 · Electricity	-21.47
TOTAL					-21.47
Check	3201	04/12/2017	Ralco Equipment Co., Inc	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-363.68
TOTAL					-363.68
Check	3202	04/12/2017	Roger's Ace Hardware Inc	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-132.68
TOTAL					-132.68
Check	3203	04/12/2017	The UPS Store # 4893	1001 · Navigant GF Operating	
				6706 · Printing & Postage	-9.60
TOTAL					-9.60
Check	3204	04/12/2017	Zoll Medical Corp	1001 · Navigant GF Operating	
				6125 · First Aid Equip & Supplies	-56.96
TOTAL					-56.96
Check	3205	04/12/2017	Michelle D. Baker, Esq.	1001 · Navigant GF Operating	
				6725 · Tax Sale Fee	-31,425.00
TOTAL					-31,425.00
Check	3206	04/18/2017	VFIS -Emgy Vehicle Driver Training	1001 · Navigant GF Operating	
				6905.01 · Drills & Training	-60.00
TOTAL					-60.00
Check	3207	04/19/2017	Blue Cross & Blue Shield	1001 · Navigant GF Operating	
				6410.01 · Healthcare Insurance	-70,159.18
				6510.01 · Healthcare Insurance -Retir...	-8,709.56
				6610.01 · Healthcare Insurance -Admin	-5,116.04
TOTAL					-83,984.78
Check	3208	04/19/2017	Cyber Comm Inc.	1001 · Navigant GF Operating	
				6120 · Radio Equip Upgrades & Maint	-160.00
TOTAL					-160.00
Check	3209	04/19/2017	Flash Fire Industries	1001 · Navigant GF Operating	
				6905.01 · Drills & Training	-750.00

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Type	Num	Date	Name	Account	Paid Amount
TOTAL					-750.00
Check	3210	04/19/2017	GA-REL Manufacturing Co.	1001 · Navigant GF Operating	
				6110 · Equipment Purchase & Upgrad...	-141.84
TOTAL					-141.84
Check	3211	04/19/2017	Janitech	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-205.22
TOTAL					-205.22
Check	3212	04/19/2017	Minuteman Trucks, Inc	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-1,584.50
TOTAL					-1,584.50
Check	3213	04/19/2017	Moore Medical LLC	1001 · Navigant GF Operating	
				6125 · First Aid Equip & Supplies	-138.37
TOTAL					-138.37
Check	3214	04/19/2017	Narragansett Bay Comm Sta1	1001 · Navigant GF Operating	
				6210 · Sewer Assessment & Usage	-116.36
TOTAL					-116.36
Check	3215	04/19/2017	Narragansett Bay Comm Sta2	1001 · Navigant GF Operating	
				6210 · Sewer Assessment & Usage	-71.59
TOTAL					-71.59
Check	3216	04/19/2017	Narragansett Bay Comm Sta4	1001 · Navigant GF Operating	
				6210 · Sewer Assessment & Usage	-44.76
TOTAL					-44.76
Check	3217	04/19/2017	National Grid Elec Sta5	1001 · Navigant GF Operating	
				6200 · Electricity	-457.12
TOTAL					-457.12
Check	3218	04/19/2017	NAPA Auto Parts	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-50.08
				6101 · Vehicle Repair & Maintenance	-1.65
TOTAL					-51.73
Check	3219	04/19/2017	Pawtucket Water Supply -Hydrants	1001 · Navigant GF Operating	
				6215.02 · Hydrant Fees - Pawtucket	-11,474.60
TOTAL					-11,474.60
Check	3220	04/19/2017	Pawtucket Water Supply Board	1001 · Navigant GF Operating	
				6211 · Water Usage Fees	-66.87
TOTAL					-66.87
Check	3221	04/19/2017	Verizon Wireless	1001 · Navigant GF Operating	
				6202.02 · Air Cards	-209.85
				6202.02 · Air Cards	-320.08
TOTAL					-529.93
Check	3222	04/26/2017	Christine Rancourt & Joseph Bruzzi	1001 · Navigant GF Operating	
				4003 · Tax Revenue Refund	-200.86
TOTAL					-200.86
Check	3223	04/26/2017	Patrick Zimmerman	1001 · Navigant GF Operating	
				4003 · Tax Revenue Refund	-87.46
TOTAL					-87.46

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Type	Num	Date	Name	Account	Paid Amount
Check	3224	04/27/2017	Craig Emerson	1001 · Navigant GF Operating	
				6430 · Education Tuition Cost	-2,022.00
TOTAL					-2,022.00
Check	3225	04/27/2017	Belmont Springs	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-57.11
				6301 · Building Supplies & Maint.	-40.67
				6301 · Building Supplies & Maint.	-27.17
				6301 · Building Supplies & Maint.	-44.53
TOTAL					-169.48
Check	3226	04/27/2017	Cox Communications	1001 · Navigant GF Operating	
				6202.01 · Telephone	-937.56
TOTAL					-937.56
Check	3227	04/27/2017	Delta Dental	1001 · Navigant GF Operating	
				6410.04 · Healthcare -Dental	-5,399.90
				6510.04 · Healthcare -Dental -Retirees	-379.25
				6610.04 · Healthcare -Dental -Admin	-428.42
TOTAL					-6,207.57
Check	3228	04/27/2017	Hinckley Allen	1001 · Navigant GF Operating	
				6703.01 · Legal	-36.68
				6703.01 · Legal	-36.68
				6703.01 · Legal	-36.68
				6703.01 · Legal	-36.68
TOTAL					-146.72
Check	3229	04/27/2017	J & J Small Engine Clinic	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-35.98
TOTAL					-35.98
Check	3230	04/27/2017	Janitech	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-188.21
TOTAL					-188.21
Check	3231	04/27/2017	Massud & Son's Floor Covering	1001 · Navigant GF Operating	
				6310 · Capital Improvements	-2,869.00
TOTAL					-2,869.00
Check	3232	04/27/2017	Minuteman Trucks, Inc	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-3,473.37
TOTAL					-3,473.37
Check	3233	04/27/2017	Staples Credit	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-115.90
TOTAL					-115.90
Check	3234	04/27/2017	Verizon	1001 · Navigant GF Operating	
				6202.01 · Telephone	-244.82
TOTAL					-244.82
Check	3235	04/27/2017	Video Artistry	1001 · Navigant GF Operating	
				6716 · Videographer	-180.00
TOTAL					-180.00
Check	3236	04/27/2017	Shell Fleet Plus	1001 · Navigant GF Operating	
				6100 · Vehicle Gas & Oil	-373.20
TOTAL					-373.20
Check	3237	04/27/2017	VFIS	1001 · Navigant GF Operating	

10:31 AM
05/12/17

Cumberland Fire District
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Type	Num	Date	Name	Account	Paid Amount
				6701 - Insurances	-5,321.00
TOTAL					-5,321.00

Cumberland Fire District
Income & Expenses Budget vs Actual
 July 2016 through April 2017

	Jul '16 - Apr 17	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000.01 · Tax Revenue 2016	6,856,337.59	7,139,873.96	(283,536.37)	96.0%
4001 · Tax Revenue 2015 & Prior	84,003.63	114,662.00	(30,658.37)	73.3%
4003 · Tax Revenue Refund	(12,142.37)	0.00	(12,142.37)	100.0%
4007 · NSF Fee Reimbursement Income	235.00	100.00	135.00	235.0%
4010 · Interest Income- Past Due Taxes	35,161.25	30,000.00	5,161.25	117.2%
4015 · Fire Prevention/Plan Review	66,004.00	42,000.00	24,004.00	157.2%
4050 · Interest Income General Fund	6,115.37	8,000.00	(1,884.63)	76.4%
4055 · Interest Income HRA Fund	159.75	200.00	(40.25)	79.9%
4060 · Interest Income Truck Fund	568.42	650.00	(81.58)	87.4%
4065 · Interest Income Fire Prevention	198.89	250.00	(51.11)	79.6%
4070 · Interest Income-Retiremt Health	610.93	700.00	(89.07)	87.3%
4075 · Interest Income Comm/Training	0.00	25.00	(25.00)	0.0%
4103 · Grant Income	78,942.30	0.00	78,942.30	100.0%
4105 · Reimbursed Ins.-Former Employee	23,264.00	21,040.80	2,223.20	110.6%
4110 · Miscellaneous Other Income	3,734.55	5,000.00	(1,265.45)	74.7%
4110.1 · Revenue Rescue Income	8,467.05	8,000.00	467.05	105.8%
4110.2 · Insurance Refund	1,233.00	0.00	1,233.00	100.0%
4110.3 · Detail Reimbursement	41,555.55	25,231.00	16,324.55	164.7%
4110.4 · IOD Ins. Reimbursement	75,599.99	0.00	75,599.99	100.0%
4110.5 · Fire Prevention Reimbursement	69.98	61,500.00	(61,430.02)	0.1%
4110.6 · MLC Fees	5,225.00	0.00	5,225.00	100.0%
4113 · Income Radio Box 2016	22,750.00	23,000.00	(250.00)	98.9%
4114 · Income Radio Box 2015 & Prior	250.00	0.00	250.00	100.0%
4115 · Tax Sale Fee Income	104,337.45	35,000.00	69,337.45	298.1%
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	7,402,681.33	7,580,232.76	(177,551.43)	97.7%
Gross Profit	7,402,681.33	7,580,232.76	(177,551.43)	97.7%
Expense				
6100 · Vehicle Gas & Oil	26,770.38	35,000.00	(8,229.62)	76.5%
6101 · Vehicle Repair & Maintenance	79,786.37	92,000.00	(12,213.63)	86.7%
6110 · Equipment Purchase & Upgrading	23,515.77	30,000.00	(6,484.23)	78.4%
6112 · Equipment Supplies & Repairs	5,465.85	7,000.00	(1,534.15)	78.1%
6113 · Equip Testing & Certification	9,503.25	10,000.00	(496.75)	95.0%
6120 · Radio Equip Upgrades & Maint	2,096.76	3,000.00	(903.24)	69.9%
6125 · First Aid Equip & Supplies	5,588.86	8,000.00	(2,411.14)	69.9%
6130 · Air Cascade Maintenance	2,341.18	2,000.00	341.18	117.1%
6140 · Communications Upgrades	365.00	2,000.00	(1,635.00)	18.3%
6145 · Shared Communications	5,738.09	6,000.00	(261.91)	95.6%
6150 · Fire Alarm Testing	897.00	1,500.00	(603.00)	59.8%
6200 · Electricity	32,599.40	36,000.00	(3,400.60)	90.6%
6201 · Gas & Hot Water	14,464.14	15,000.00	(535.86)	96.4%
6202.01 · Telephone	11,128.50	12,000.00	(871.50)	92.7%
6202.02 · Air Cards	3,881.33	4,000.00	(118.67)	97.0%
6210 · Sewer Assessment & Usage	3,299.43	3,500.00	(200.57)	94.3%
6211 · Water Usage Fees	1,896.67	3,000.00	(1,103.33)	63.2%
6215.01 · Hydrant Fees - Cumberland	224,070.00	224,070.00	0.00	100.0%
6215.02 · Hydrant Fees - Pawtucket	112,218.10	137,088.00	(24,869.90)	81.9%
6301 · Building Supplies & Maint.	27,489.99	28,298.00	(808.01)	97.1%
6305 · Furnishings	0.00	0.00	0.00	0.0%
6310 · Capital Improvements	2,869.00	91,617.00	(88,748.00)	3.1%
6400.01 · Firefighters Salaries	2,181,568.45	2,820,919.42	(639,350.97)	77.3%
6400.02 · EMT Incentive	63,571.52	81,800.00	(18,228.48)	77.7%
6400.03 · OT Wages	148,719.26	0.00	148,719.26	100.0%
6400.04 · OT Vacation	287,396.47	374,400.00	(87,003.53)	76.8%
6400.05 · OT Sick	232,699.67	164,500.77	68,198.90	141.5%
6400.06 · OT Personal	33,787.51	49,848.72	(16,061.21)	67.8%
6400.07 · OT Injured on Duty Fill In	131,412.62	0.00	131,412.62	100.0%
6400.08 · Holiday Stipend	146,020.63	162,745.35	(16,724.72)	89.7%
6400.09 · Longevity Pay	101,871.21	121,436.23	(19,565.02)	83.9%
6400.10 · Acting Officer Pay	1,022.57	2,000.00	(977.43)	51.1%
6400.11 · Detail Pay	36,949.50	23,597.00	13,352.50	156.6%
6400.12 · Other Salaries	427.37	1,000.00	(572.63)	42.7%
6400.13 · Injured on Duty Salaries	94,795.21	0.00	94,795.21	100.0%
6400.14 · Clothing Allowance	44,100.00	45,900.00	(1,800.00)	96.1%

Cumberland Fire District

05/12/17

Trial Balance

Accrual Basis

As of April 30, 2017

	Apr 30, 17	
	Debit	Credit
1001 · Navigant GF Operating	284,717.38	
1002 · FNB HRA Checking	8,293.48	
1003 · FNB HRA Savings	0.00	
1004 · FNB Fire Prevention	33,859.97	
1005 · Navigant Savings MM	193,345.75	
1007 · FNB Retiree HealthCare Fund	307,996.15	
1008 · FNB Truck Fund	282,645.01	
1009 · FNB FP Savings	100,264.67	
1010 · Navigant Comm/Training	77,094.11	
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	26,004.61	
1210 · Tax Receivable 2016	279,681.34	
1300 · Collection/Returned CK Fees	15.00	
1305 · Tax Sale Fees	58,551.30	
1310 · Radio Box Fees	2,175.00	
1315 · Misc. Accounts Receivable	50.00	
1316 · MLC Receivable	75.00	
1320 · Prepaid Expenses	0.00	
1400 · Land	779,800.00	
1500 · Buildings & Improvements	335,223.09	
1505 · Vehicles & Equipment	2,761,433.28	
1506 · Radio Equipment	76,354.12	
1510 · Fire Prevention Equipment	542,147.84	
1515 · Office Equipment	9,315.47	
1520 · Furniture and Fixtures	17,022.90	
1600 · Accumulated Depreciation		4,347,921.00
1050 · Petty Cash-Tax Collector	750.00	
1055 · Petty Cash Fire Chief	500.00	
1110 · Principal Payments	152,228.00	
2000 · Accounts Payable	0.00	
2000.01 · Accounts Payable 2016	0.00	
2005 · Accrued Payroll at FYE	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		3,670.85
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	
2025.2 · 457(b) W/H Nationwide	0.00	
2026 · AFLAC		113.16
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.		200.26
2035 · CMEFCU - SAVINGS	0.00	
2250 · Deferred Tax Revenue 2015/2016		20,008.21
2251 · Deferred Tax Revenue 2016-2017		312,196.21
2280 · Misc Other Deferred Revenue		59,561.30
2285 · Deferred Radio Box Income		2,175.00
2505 · Notes Payable - NCFD Truck Loan	0.00	
2520.1 · ACC. Retirement (ER)(VF1)	0.00	
2520.2 · ACC. Retirement (ER)(CF2)	0.00	

Cumberland Fire District

05/12/17

Trial Balance

Accrual Basis

As of April 30, 2017

	Apr 30, 17	
	Debit	Credit
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		211,909.76
3300 · Fund Balance transfer from Old		694,361.47
4000.01 · Tax Revenue 2016		6,856,337.59
4001 · Tax Revenue 2015 & Prior		84,003.63
4003 · Tax Revenue Refund	12,142.37	
4007 · NSF Fee Reimbursement Income		235.00
4010 · Interest Income- Past Due Taxes		35,161.25
4015 · Fire Prevention/Plan Review		66,004.00
4050 · Interest Income General Fund		6,115.37
4055 · Interest Income HRA Fund		159.75
4060 · Interest Income Truck Fund		568.42
4065 · Interest Income Fire Prevention		198.89
4070 · Interest Income-Retiremt Health		610.93
4103 · Grant Income		78,942.30
4105 · Reimbursed Ins.-Former Employee		23,264.00
4110 · Miscellaneous Other Income		3,734.55
4110.1 · Revenue Rescue Income		8,467.05
4110.2 · Insurance Refund		1,233.00
4110.3 · Detail Reimbursement		41,555.55
4110.4 · IOD Ins. Reimbursement		75,599.99
4110.5 · Fire Prevention Reimbursement		69.98
4110.6 · MLC Fees		5,225.00
4113 · Income Radio Box 2016		22,750.00
4114 · Income Radio Box 2015 & Prior		250.00
4115 · Tax Sale Fee Income		104,337.45
6100 · Vehicle Gas & Oil	26,770.38	
6101 · Vehicle Repair & Maintenance	79,786.37	
6110 · Equipment Purchase & Upgrading	23,515.77	
6112 · Equipment Supplies & Repairs	5,465.85	
6113 · Equip Testing & Certification	9,503.25	
6120 · Radio Equip Upgrades & Maint	2,096.76	
6125 · First Aid Equip & Supplies	5,588.86	
6130 · Air Cascade Maintenance	2,341.18	
6140 · Communications Upgrades	365.00	
6145 · Shared Communications	5,738.09	
6150 · Fire Alarm Testing	897.00	
6200 · Electricity	32,599.40	
6201 · Gas & Hot Water	14,464.14	
6202.01 · Telephone	11,128.50	
6202.02 · Air Cards	3,881.33	
6210 · Sewer Assessment & Usage	3,299.43	
6211 · Water Usage Fees	1,896.67	
6215.01 · Hydrant Fees - Cumberland	224,070.00	
6215.02 · Hydrant Fees - Pawtucket	112,218.10	
6301 · Building Supplies & Maint.	27,489.99	
6310 · Capital Improvements	2,869.00	
6400.01 · Firefighters Salaries	2,181,568.45	
6400.02 · EMT Incentive	63,571.52	
6400.03 · OT Wages	148,719.26	
6400.04 · OT Vacation	287,396.47	
6400.05 · OT Sick	232,699.67	
6400.06 · OT Personal	33,787.51	
6400.07 · OT Injured on Duty Fill In	131,412.62	
6400.08 · Holiday Stipend	146,020.63	
6400.09 · Longevity Pay	101,871.21	
6400.10 · Acting Officer Pay	1,022.57	
6400.11 · Detail Pay	36,949.50	
6400.12 · Other Salaries	427.37	
6400.13 · Injured on Duty Salaries	94,795.21	
6400.14 · Clothing Allowance	44,100.00	
6400.15 · Education Incentive	7,000.00	
6401 · Payroll Tax Expense	254,233.56	
6402 · Pension Expense	572,232.66	

Cumberland Fire District

05/12/17

Trial Balance

Accrual Basis

As of April 30, 2017

	Apr 30, 17	
	Debit	Credit
6410.01 · Healthcare Insurance	751,647.97	
6410.02 · Healthcare Co-Pays		72,094.83
6410.03 · Healthcare Reimb. (HRA) -FF	34,720.72	
6410.04 · Healthcare -Dental	53,148.65	
6410.05 · Healthcare -Vision	5,000.00	
6420 · Life Insurance	9,850.00	
6430 · Education Tuition Cost	6,184.00	
6510.01 · Healthcare Insurance -Retirees	105,171.06	
6510.03 · Healthcare Reimb. (HRA)-Retiree	5,362.11	
6510.04 · Healthcare -Dental -Retirees	3,792.50	
6520 · COLA - Retirees	10,311.68	
6600 · Administrative Salaries	232,222.23	
6601 · District Clerk	1,433.35	
6605 · District Commissioner Stipends	5,675.00	
6610.01 · Healthcare Insurance -Admin	56,276.44	
6610.02 · Healthcare Co-Pays -Admin		5,454.54
6610.03 · Healthcare Reimb. (HRA)-Admin	8,031.92	
6610.04 · Healthcare -Dental -Admin	4,284.20	
6615 · Payroll Tax Expense -Admin	17,407.86	
6701 · Insurances	311,123.00	
6703.01 · Legal	11,584.22	
6703.03 · Legal - PWSB	0.00	
6705 · Office Supplies & Expenses	9,691.96	
6706 · Printing & Postage	4,062.56	
6707 · Newspaper Advertisements	902.93	
6708 · Computer Development Program	466.78	
6709 · Computerized Tax Bills	11,505.05	
6710 · External Accounting Fees	15,000.00	
6711 · Fire Chief Expenses	253.99	
6712 · Fire Prevention Offset	27.95	
6713 · Grants - Matching Funds	3,552.00	
6714 · Payroll Processing Fees	9,918.49	
6715 · Professional Fees	1,782.59	
6716 · Videographer	1,500.00	
6720 · Abatements	27,586.77	
6725 · Tax Sale Fee	109,945.28	
6730 · Bank Service Fee	101.00	
6800 · Affiliated Fire Associations	592.90	
6801 · Call Firefighters Stipends	840.00	
6905.01 · Drills & Training	2,681.86	
6905.02 · FP & EMS Training	64.20	
6906 · Medical Examinations	5,286.25	
6908 · Professional Development	99.94	
7030 · Spec. Fund Radio Box Alarm	10,278.01	
7040 · Spec. Fund Fire Prevention Exp	18,929.64	
7050 · Tax - Legal & Collection Fees	714.11	
TOTAL	13,144,490.29	13,144,490.29

Cumberland Fire District
Income & Expenses Budget vs Actual
 July 2016 through April 2017

	Jul '16 - Apr 17	Budget	\$ Over Budget	% of Budget
6400.15 · Education Incentive	7,000.00	7,000.00	0.00	100.0%
6401 · Payroll Tax Expense	254,233.56	289,334.53	(35,100.97)	87.9%
6402 · Pension Expense	572,232.66	711,141.69	(138,909.03)	80.5%
6410.01 · Healthcare Insurance	751,647.97	816,414.20	(64,766.23)	92.1%
6410.02 · Healthcare Co-Pays	(72,094.83)	(94,918.98)	22,824.15	76.0%
6410.03 · Healthcare Reimb. (HRA) -FF	34,720.72	48,000.00	(13,279.28)	72.3%
6410.04 · Healthcare -Dental	53,148.65	64,964.91	(11,816.26)	81.8%
6410.05 · Healthcare -Vision	5,000.00	5,200.00	(200.00)	96.2%
6420 · Life Insurance	9,850.00	9,850.00	0.00	100.0%
6430 · Education Tuition Cost	6,184.00	8,000.00	(1,816.00)	77.3%
6510.01 · Healthcare Insurance -Retirees	105,171.06	121,315.65	(16,144.59)	86.7%
6510.03 · Healthcare Reimb. (HRA)-Retiree	5,362.11	6,000.00	(637.89)	89.4%
6510.04 · Healthcare -Dental -Retirees	3,792.50	4,213.92	(421.42)	90.0%
6520 · COLA - Retirees	10,311.68	10,311.68	0.00	100.0%
6600 · Administrative Salaries	232,222.23	284,637.70	(52,415.47)	81.6%
6601 · District Clerk	1,433.35	1,433.00	0.35	100.0%
6605 · District Commissioner Stipends	5,675.00	11,350.00	(5,675.00)	50.0%
6610.01 · Healthcare Insurance -Admin	56,276.44	64,718.00	(8,441.56)	87.0%
6610.02 · Healthcare Co-Pays -Admin	(5,454.54)	(7,772.82)	2,318.28	70.2%
6610.03 · Healthcare Reimb. (HRA)-Admin	8,031.92	9,500.00	(1,468.08)	84.5%
6610.04 · Healthcare -Dental -Admin	4,284.20	6,444.00	(2,159.80)	66.5%
6615 · Payroll Tax Expense -Admin	17,407.86	21,774.79	(4,366.93)	79.9%
6701 · Insurances	311,123.00	320,000.00	(8,877.00)	97.2%
6703.01 · Legal	11,584.22	15,000.00	(3,415.78)	77.2%
6703.02 · Legal - CBA	0.00	0.00	0.00	0.0%
6703.03 · Legal - PWSB	0.00	0.00	0.00	0.0%
6705 · Office Supplies & Expenses	9,691.96	10,000.00	(308.04)	96.9%
6706 · Printing & Postage	4,062.56	5,000.00	(937.44)	81.3%
6707 · Newspaper Advertisements	902.93	2,250.00	(1,347.07)	40.1%
6708 · Computer Development Program	466.78	500.00	(33.22)	93.4%
6709 · Computerized Tax Bills	11,505.05	12,000.00	(494.95)	95.9%
6710 · External Accounting Fees	15,000.00	15,000.00	0.00	100.0%
6711 · Fire Chief Expenses	253.99	1,500.00	(1,246.01)	16.9%
6712 · Fire Prevention Offset	27.95	1,000.00	(972.05)	2.8%
6713 · Grants - Matching Funds	3,552.00	5,000.00	(1,448.00)	71.0%
6714 · Payroll Processing Fees	9,918.49	12,000.00	(2,081.51)	82.7%
6715 · Professional Fees	1,782.59	2,000.00	(217.41)	89.1%
6716 · Videographer	1,500.00	2,000.00	(500.00)	75.0%
6720 · Abatements	27,586.77	27,000.00	586.77	102.2%
6725 · Tax Sale Fee	109,945.28	96,600.00	13,345.28	113.8%
6730 · Bank Service Fee	101.00	100.00	1.00	101.0%
6800 · Affiliated Fire Associations	592.90	1,000.00	(407.10)	59.3%
6801 · Call Firefighters Stipends	840.00	1,000.00	(160.00)	84.0%
6905.01 · Drills & Training	2,681.86	3,000.00	(318.14)	89.4%
6905.02 · FP & EMS Training	64.20	500.00	(435.80)	12.8%
6906 · Medical Examinations	5,286.25	5,500.00	(213.75)	96.1%
6907 · Employee Support Health&Welfare	0.00	0.00	0.00	0.0%
6908 · Professional Development	99.94	150.00	(50.06)	66.6%
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	10,278.01	10,000.00	278.01	102.8%
7040 · Spec. Fund Fire Prevention Exp	18,929.64	18,000.00	929.64	105.2%
7050 · Tax - Legal & Collection Fees	714.11	1,000.00	(285.89)	71.4%
7100 · Depreciation Expense	0.00	0.00	0.00	0.0%
Total Expense	6,725,255.08	7,580,232.76	(854,977.68)	88.7%
Net Ordinary Income	677,426.25	0.00	677,426.25	100.0%
Net Income	677,426.25	0.00	677,426.25	100.0%