



# *Cumberland Fire Department*

**Financial Report -Revised**

**Period Ending: August 31, 2017**

**Presented: September 28, 2017**

**Presented by: Diane Karolyshyn, Finance Director**

## Cumberland Fire District

## Balance Sheet

As of August 31, 2017

	<u>Aug 31, 17</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1001 · Navigant GF Operating	477,377.92
1002 · FNB HRA Checking	8,993.85
1004 · FNB Fire Prevention	47,810.59
1005 · Navigant Savings MM	1,495,155.47
1007 · FNB Retiree HealthCare Fund	308,171.12
1008 · FNB Truck Fund	40.03
1009 · FNB FP Savings	16.76
1010 · Navigant Comm/Training	98,847.76
1011 · Navigant CD	105,464.34
<b>Total Checking/Savings</b>	<b>2,541,877.84</b>
Other Current Assets	
1210 · Tax Receivable 2016 & Prior	56,106.14
1215 · Tax Receivable 2017	3,132,966.53
1300 · Collection/Returned CK Fees	100.00
1305 · Tax Sale Fees	1,185.20
1310 · Radio Box Fees	3,050.00
1316 · MLC Receivable	50.00
1320.01 · Prepaid Expenses-Insurances	312,191.32
1320.02 · Prepaid Expenses-Hydrant Fees	186,558.30
1320.03 · Prepaid Expenses-COLA	8,578.38
1320.04 · Prepaid Expenses-Clothing Allow	34,950.00
1320.05 · Prepaid Expenses-Tax Sale Fees	8,995.00
1320.06 · Prepaid Expenses-Comp Tx Bills	9,104.18
1320.09 · Prepaid Expenses-Educ Incentive	5,000.00
1320.10 · Prepaid Expenses-Equip Testing	1,708.26
<b>Total Other Current Assets</b>	<b>3,760,543.31</b>
<b>Total Current Assets</b>	<b>6,302,421.15</b>
Fixed Assets	
1400 · Land	779,800.00
1500 · Buildings & Improvements	341,691.09
1505 · Vehicles & Equipment	3,142,073.86
1506 · Radio Equipment	76,354.12
1510 · Fire Prevention Equipment	542,147.84
1515 · Office Equipment	10,081.93
1520 · Furniture and Fixtures	17,022.90
1600 · Accumulated Depreciation	-4,347,921.00
<b>Total Fixed Assets</b>	<b>561,250.74</b>
Other Assets	
1050 · Petty Cash-Tax Collector	750.00
1055 · Petty Cash Fire Chief	500.00
<b>Total Other Assets</b>	<b>1,250.00</b>
<b>TOTAL ASSETS</b>	<b><u>6,864,921.89</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2013 · Payroll Tax SDI WH	230.74
2026 · AFLAC	29.58
2028 · P & F Insurance Assoc.	196.88
2251 · Deferred Taxes 2016 & prior	160,065.47
2252 · Deferred Tax Revenue 2017-2018	6,186,163.84
2280 · Misc Other Deferred Revenue	1,775.00
2281 · Deferred Tax Sale Fee Income	34,532.25
2285 · Deferred Radio Box Income	21,091.66

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Accrual Basis

**Cumberland Fire District**  
**Balance Sheet**  
As of August 31, 2017

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	<u>Aug 31, 17</u>
2510 · Notes Payable - L-1 Truck Loan	98,547.88
2600 · Accrued Expenses	1,441.68
<b>Total Other Current Liabilities</b>	<u>6,504,074.98</u>
<b>Total Current Liabilities</b>	<u>6,504,074.98</u>
<b>Total Liabilities</b>	<u>6,504,074.98</u>
<b>Equity</b>	
3200 · Unrestricted Net Assets	-245,704.92
3300 · Fund Balance transfer from Old	694,361.47
Net Income	-87,809.64
<b>Total Equity</b>	<u>360,846.91</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>6,864,921.89</u></u>

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

Type	Num	Date	Name	Account	Paid Amount
Check	EFT	08/07/2017	London Health CDH	<b>1002 - FNB HRA Checking</b> 6510.03 · Healthcare Reimb. (HRA)-R... 6410.03 · Healthcare Reimb. (HRA) -FF 6610.03 · Healthcare Reimb. (HRA)-A...	-372.36 -2,904.60 -443.94
TOTAL					-3,720.90
Check	EFT	08/10/2017		<b>1001 - Navigant GF Operating</b> 6730 · Bank Service Fee	-15.00
TOTAL					-15.00
Check	EFT	08/14/2017	London Health CDH	<b>1002 - FNB HRA Checking</b> 6410.03 · Healthcare Reimb. (HRA) -FF	-2,525.51
TOTAL					-2,525.51
Check	EFT	08/19/2017	Navigant Credit Union	<b>1001 - Navigant GF Operating</b> 2510 · Notes Payable - L-1 Truck Loan 7080 · Interest Expense-L-1 Truck Loan	-1,452.12 -458.33
TOTAL					-1,910.45
Check	EFT	08/21/2017	London Health CDH	<b>1002 - FNB HRA Checking</b> 6410.03 · Healthcare Reimb. (HRA) -FF 6610.03 · Healthcare Reimb. (HRA)-A...	-150.17 -35.14
TOTAL					-185.31
Check	EFT	08/25/2017		<b>1001 - Navigant GF Operating</b> 4000.02 · Tax Revenue 2017 4001 · Tax Revenue Prior Years 4007 · NSF Fee Reimbursement Inco... 4010 · Interest Income- Past Due Taxes	-103.96 -1.83 -50.00 -2.44
TOTAL					-158.23
Check	EFT	08/28/2017	London Health CDH	<b>1002 - FNB HRA Checking</b> 6410.03 · Healthcare Reimb. (HRA) -FF	-636.35
TOTAL					-636.35
Check	POS	08/02/2017	BackBlaze	<b>1001 - Navigant GF Operating</b> 6708 · Computer Development Program	-2.93
TOTAL					-2.93
Check	POS	08/04/2017	Auto Zone	<b>1001 - Navigant GF Operating</b> 6112 · Equipment Supplies & Repairs	-11.67
TOTAL					-11.67
Check	POS	08/05/2017	1000 Bulbs.com	<b>1001 - Navigant GF Operating</b> 6301 · Building Supplies & Maint.	-72.95
TOTAL					-72.95
Check	POS	08/06/2017	Miradore Ltd	<b>1004 - FNB Fire Prevention</b> 7040 · Spec. Fund Fire Prevention Exp	-16.14
TOTAL					-16.14
Check	POS	08/07/2017	Radwell International, Inc.	<b>1001 - Navigant GF Operating</b> 6301 · Building Supplies & Maint.	-71.77
TOTAL					-71.77
Check	POS	08/08/2017	Amazon.com	<b>1001 - Navigant GF Operating</b> 6112 · Equipment Supplies & Repairs	-34.96
TOTAL					-34.96

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Type	Num	Date	Name	Account	Paid Amount
Check	POS	08/08/2017	Amazon.com	1001 - Navigant GF Operating 6112 - Equipment Supplies & Repairs	<u>-91.40</u>
TOTAL					-91.40
Check	POS	08/09/2017	Rhode Island Association of Fire Chiefs	1001 - Navigant GF Operating 6800 - Affiliated Fire Associations	<u>-100.00</u>
TOTAL					-100.00
Check	POS	08/14/2017	Network Solutions	1001 - Navigant GF Operating 6708 - Computer Development Program	<u>-315.81</u>
TOTAL					-315.81
Check	POS	08/15/2017	Wufoo	1001 - Navigant GF Operating 6705 - Office Supplies & Expenses	<u>-259.00</u>
TOTAL					-259.00
Check	POS	08/16/2017	IdentifiFire	1001 - Navigant GF Operating 6112 - Equipment Supplies & Repairs	<u>-22.98</u>
TOTAL					-22.98
Check	POS	08/17/2017	The Fire Store	1001 - Navigant GF Operating 6110.01 - Turnout Gear	<u>-109.35</u>
TOTAL					-109.35
Check	POS	08/21/2017	Check Mate Service Line	1001 - Navigant GF Operating 6705 - Office Supplies & Expenses	<u>-43.89</u>
TOTAL					-43.89
Check	POS	08/22/2017	Amazon.com	1001 - Navigant GF Operating 7030 - Spec. Fund Radio Box Alarm	<u>-92.85</u>
TOTAL					-92.85
Check	POS	08/22/2017	The Fire Store	1001 - Navigant GF Operating 6110.01 - Turnout Gear	<u>-278.95</u>
TOTAL					-278.95
Check	POS	08/22/2017	Adobe Systems Inc.	1001 - Navigant GF Operating 6705 - Office Supplies & Expenses	<u>-64.16</u>
TOTAL					-64.16
Check	POS	08/25/2017	Amazon.com	1004 - FNB Fire Prevention 7040 - Spec. Fund Fire Prevention Exp	<u>-411.94</u>
TOTAL					-411.94
Check	POS	08/26/2017	B&H Photo Video	1001 - Navigant GF Operating 6708 - Computer Development Program	<u>-362.97</u>
TOTAL					-362.97
Check	POS	08/30/2017	Auto Zone	1001 - Navigant GF Operating 6101 - Vehicle Repair & Maintenance	<u>-69.31</u>
TOTAL					-69.31
Check	1006	08/17/2017	NorthEast Electrical	1010 - Navigant Comm/Training 7030 - Spec. Fund Radio Box Alarm 7030 - Spec. Fund Radio Box Alarm	<u>-11.00</u> <u>-142.50</u>
TOTAL					-153.50

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Type	Num	Date	Name	Account	Paid Amount
Check	3491	08/03/2017	Petty Cash	<b>1001 - Navigant GF Operating</b>	
				6100 - Vehicle Gas & Oil	-30.01
				6125 - ALS & Medical Supplies	-7.85
				6301 - Building Supplies & Maint.	-121.99
				6706 - Printing & Postage	-10.99
				6711 - Fire Chief Expenses	-133.76
TOTAL					-304.60
Check	3493	08/03/2017	Ace Armature Co., Inc	<b>1001 - Navigant GF Operating</b>	
				6101 - Vehicle Repair & Maintenance	-220.00
TOTAL					-220.00
Check	3494	08/03/2017	Allied Auto Parts	<b>1001 - Navigant GF Operating</b>	
				6101 - Vehicle Repair & Maintenance	-29.50
TOTAL					-29.50
Check	3495	08/03/2017	Cumberland Pest Control, LLC	<b>1001 - Navigant GF Operating</b>	
				6301 - Building Supplies & Maint.	-25.00
				6301 - Building Supplies & Maint.	-30.00
				6301 - Building Supplies & Maint.	-25.00
TOTAL					-80.00
Check	3496	08/03/2017	Depault Ace Hardware	<b>1001 - Navigant GF Operating</b>	
				6112 - Equipment Supplies & Repairs	-44.45
				6112 - Equipment Supplies & Repairs	19.98
				6301 - Building Supplies & Maint.	-7.99
				6112 - Equipment Supplies & Repairs	3.25
TOTAL					-29.21
Check	3497	08/03/2017	Emergency Reporting	<b>1001 - Navigant GF Operating</b>	
				6145 - Reporting Software	-405.67
TOTAL					-405.67
Check	3498	08/03/2017	Janitech	<b>1001 - Navigant GF Operating</b>	
				6301 - Building Supplies & Maint.	-467.34
				6301 - Building Supplies & Maint.	-96.02
TOTAL					-563.36
Check	3499	08/03/2017	M.O.M. 'South	<b>1001 - Navigant GF Operating</b>	
				6112 - Equipment Supplies & Repairs	-1,220.29
TOTAL					-1,220.29
Check	3500	08/03/2017	Moore Medical LLC	<b>1001 - Navigant GF Operating</b>	
				6125 - ALS & Medical Supplies	-162.00
				6125 - ALS & Medical Supplies	-1,182.22
				6125 - ALS & Medical Supplies	-85.98
TOTAL					-1,430.20
Check	3501	08/03/2017	CPF-LOCAL 2722	<b>1001 - Navigant GF Operating</b>	
				6420 - Life Insurance	-7,200.00
TOTAL					-7,200.00
Check	3502	08/03/2017	National Grid Elec Sta4L	<b>1001 - Navigant GF Operating</b>	
				6200 - Electricity	-26.27
TOTAL					-26.27
Check	3503	08/03/2017	National Grid Elec Sta5L	<b>1001 - Navigant GF Operating</b>	
				6200 - Electricity	-26.27
TOTAL					-26.27

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Type	Num	Date	Name	Account	Paid Amount
Check	3504	08/03/2017	NAPA Auto Parts	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-10.99</u>
TOTAL					-10.99
Check	3505	08/03/2017	Purchase Power	1001 · Navigant GF Operating 6706 · Printing & Postage	<u>-200.00</u>
TOTAL					-200.00
Check	3506	08/03/2017	Strobes N' More	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-267.05</u>
TOTAL					-267.05
Check	3507	08/03/2017	Tap Auto Service	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-120.82</u>
TOTAL					-120.82
Check	3508	08/03/2017	Tire Doctor LLC	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-830.00</u>
TOTAL					-830.00
Check	3509	08/03/2017	VFIS	1001 · Navigant GF Operating 6701 · Insurances 6701 · Insurances	<u>-2,605.00</u> <u>-568.00</u>
TOTAL					-3,173.00
Check	3510	08/03/2017	EXXONMOBIL	1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil	<u>-331.53</u>
TOTAL					-331.53
Check	3511	08/03/2017	TH Malloy & Sons, Inc	1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil	<u>-1,933.86</u>
TOTAL					-1,933.86
Check	3512	08/03/2017	Kafin Oil Co., Inc.	1001 · Navigant GF Operating 1500 · Buildings & Improvements	<u>-2,500.00</u>
TOTAL					-2,500.00
Check	3513	08/09/2017	Cumberland Fire District	1001 · Navigant GF Operating 1002 · FNB HRA Checking	<u>-10,000.00</u>
TOTAL					-10,000.00
Check	3514	08/09/2017	Archambault, Robert A.	1001 · Navigant GF Operating 6605 · District Commissioner Stipends	<u>-800.00</u>
TOTAL					-800.00
Check	3515	08/09/2017	Champagne, Ronald R.	1001 · Navigant GF Operating 6605 · District Commissioner Stipends	<u>-800.00</u>
TOTAL					-800.00
Check	3516	08/09/2017	Hogan, Timothy E.	1001 · Navigant GF Operating 6605 · District Commissioner Stipends	<u>-800.00</u>
TOTAL					-800.00
Check	3517	08/09/2017	Jones, Dana L.	1001 · Navigant GF Operating 6605 · District Commissioner Stipends	<u>-800.00</u>
TOTAL					-800.00

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Type	Num	Date	Name	Account	Paid Amount
Check	3518	08/09/2017	Ouellette, Cynthia M.	1001 - Navigant GF Operating	
				6605 - District Commissioner Stipends	-875.00
TOTAL					-875.00
Check	3519	08/09/2017	Santoro, Paul W.	1001 - Navigant GF Operating	
				6605 - District Commissioner Stipends	-800.00
TOTAL					-800.00
Check	3520	08/09/2017	Scullin, James E.	1001 - Navigant GF Operating	
				6605 - District Commissioner Stipends	-800.00
TOTAL					-800.00
Check	3521	08/09/2017	Blue Cross Blue Shield -MCA	1001 - Navigant GF Operating	
				6510.01 - Healthcare Insurance -Retir...	-894.00
TOTAL					-894.00
Check	3522	08/09/2017	Bound Tree Medical	1001 - Navigant GF Operating	
				6125 - ALS & Medical Supplies	-97.99
TOTAL					-97.99
Check	3523	08/09/2017	ICSC	1001 - Navigant GF Operating	
				6130 - Air Cascade Maintenance	-720.78
TOTAL					-720.78
Check	3524	08/09/2017	Kafin Oil Co., Inc.	1001 - Navigant GF Operating	
				6301 - Building Supplies & Maint.	-145.00
TOTAL					-145.00
Check	3525	08/09/2017	Moore Medical LLC	1001 - Navigant GF Operating	
				6125 - ALS & Medical Supplies	-315.71
TOTAL					-315.71
Check	3526	08/09/2017	National Grid Gas Sta5A	1001 - Navigant GF Operating	
				6201 - Gas & Hot Water	-111.00
TOTAL					-111.00
Check	3527	08/09/2017	Police & Firemen's Insurance Assoc.	1001 - Navigant GF Operating	
				2028 - P & F Insurance Assoc.	-437.33
TOTAL					-437.33
Check	3528	08/09/2017	Ralco Equipment Co., Inc	1001 - Navigant GF Operating	
				6101 - Vehicle Repair & Maintenance	-15.00
TOTAL					-15.00
Check	3529	08/09/2017	Roger's Ace Hardware Inc	1001 - Navigant GF Operating	
				6112 - Equipment Supplies & Repairs	-13.46
TOTAL					-13.46
Check	3530	08/09/2017	Rossi Law Offices LTD	1001 - Navigant GF Operating	
				7050 - Tax - Legal & Collection Fees	-14.60
TOTAL					-14.60
Check	3531	08/09/2017	Vision Government Solutions, Inc.	1001 - Navigant GF Operating	
				6709 - Computerized Tax Bills	-5,451.68
				6709 - Computerized Tax Bills	-300.00
TOTAL					-5,751.68



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Type	Num	Date	Name	Account	Paid Amount
Check	3532	08/09/2017	VFIS	1001 · Navigant GF Operating 6701 · Insurances	<u>-5,467.00</u>
TOTAL					-5,467.00
Check	3533	08/09/2017	W.B. Mason Co., Inc	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	<u>-176.52</u>
TOTAL					-176.52
Check	3534	08/10/2017	Christopher W & Anne N Reid	1001 · Navigant GF Operating 4003 · Tax Revenue Refund	<u>-21.75</u>
TOTAL					-21.75
Check	3535	08/10/2017	Kristen M Delmore	1001 · Navigant GF Operating 4003 · Tax Revenue Refund	<u>-384.33</u>
TOTAL					-384.33
Check	3536	08/17/2017	Central Nurseries	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	<u>-435.00</u>
TOTAL					-435.00
Check	3537	08/17/2017	Bound Tree Medical	1001 · Navigant GF Operating 6125 · ALS & Medical Supplies	<u>-266.97</u>
TOTAL					-266.97
Check	3538	08/17/2017	Kevin Clarke	1001 · Navigant GF Operating 6510.01 · Healthcare Insurance -Retir...	<u>-51.14</u>
TOTAL					-51.14
Check	3539	08/17/2017	Fire Engineering	1001 · Navigant GF Operating 6800 · Affiliated Fire Associations	<u>-39.00</u>
TOTAL					-39.00
Check	3540	08/17/2017	Fire Tech & Safety of N.E., Inc.	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-290.00</u>
TOTAL					-290.00
Check	3541	08/17/2017	Janitech	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	<u>-321.42</u>
TOTAL					-321.42
Check	3542	08/17/2017	NAPA Auto Parts	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-19.76</u>
TOTAL					-19.76
Check	3543	08/17/2017	National Grid Gas Sta1	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-98.63</u>
TOTAL					-98.63
Check	3544	08/17/2017	National Grid Gas Sta2	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-38.16</u>
TOTAL					-38.16
Check	3545	08/17/2017	National Grid Gas Sta4	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-50.95</u>
TOTAL					-50.95

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Type	Num	Date	Name	Account	Paid Amount
Check	3546	08/17/2017	National Grid Gas Sta5	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-56.60</u>
TOTAL					-56.60
Check	3547	08/17/2017	National Grid Elec Sta1	1001 · Navigant GF Operating 6200 · Electricity	<u>-863.92</u>
TOTAL					-863.92
Check	3548	08/17/2017	National Grid Elec Sta2	1001 · Navigant GF Operating 6200 · Electricity	<u>-528.34</u>
TOTAL					-528.34
Check	3549	08/17/2017	National Grid Elec Sta4	1001 · Navigant GF Operating 6200 · Electricity	<u>-924.50</u>
TOTAL					-924.50
Check	3550	08/17/2017	National Grid Elec Sta5	1001 · Navigant GF Operating 6200 · Electricity	<u>-503.11</u>
TOTAL					-503.11
Check	3551	08/17/2017	National Grid Elec Sta5A	1001 · Navigant GF Operating 6200 · Electricity	<u>-12.09</u>
TOTAL					-12.09
Check	3552	08/17/2017	Prime Systems, Inc	1001 · Navigant GF Operating 6150 · Fire Alarm Testing	<u>-56.00</u>
TOTAL					-56.00
Check	3553	08/17/2017	S&D Road Service	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-698.55</u>
TOTAL					-698.55
Check	3554	08/17/2017	Tap Auto Service	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance	<u>-865.30</u> <u>-891.12</u>
TOTAL					-1,756.42
Check	3555	08/17/2017	Verizon Wireless	1001 · Navigant GF Operating 6202.02 · Air Cards 6202.02 · Air Cards	<u>-160.04</u> <u>-320.08</u>
TOTAL					-480.12
Check	3556	08/18/2017	AFLAC	1001 · Navigant GF Operating 2026 · AFLAC	<u>-167.16</u>
TOTAL					-167.16
Check	3557	08/23/2017	Joseph Furtado	1001 · Navigant GF Operating 4003 · Tax Revenue Refund	<u>-87.22</u>
TOTAL					-87.22
Check	3558	08/23/2017	CoreLogic	1001 · Navigant GF Operating 4003 · Tax Revenue Refund	<u>-140.23</u>
TOTAL					-140.23
Check	3559	08/23/2017	Bulldog Fire Apparatus, Inc.	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-332.95</u>
TOTAL					-332.95

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Type	Num	Date	Name	Account	Paid Amount
Check	3560	08/23/2017	Blue Cross & Blue Shield	1001 · Navigant GF Operating	
				6410.01 · Healthcare Insurance	-70,026.36
				6510.01 · Healthcare Insurance -Retir...	-9,052.16
				6610.01 · Healthcare Insurance -Admin	-5,317.84
TOTAL					-84,396.36
Check	3561	08/23/2017	A. Charpentier Power Systems	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-195.00
TOTAL					-195.00
Check	3562	08/23/2017	A & I Radiator	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-260.00
TOTAL					-260.00
Check	3563	08/23/2017	Cox Communications	1001 · Navigant GF Operating	
				6202.01 · Telephone	-934.31
TOTAL					-934.31
Check	3564	08/23/2017	Delta Dental	1001 · Navigant GF Operating	
				6410.04 · Healthcare -Dental	-6,160.10
				6510.04 · Healthcare -Dental -Retirees	-405.80
				6610.04 · Healthcare -Dental -Admin	-553.96
TOTAL					-7,119.86
Check	3565	08/23/2017	Fire Tech & Safety of N.E., Inc.	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-280.00
TOTAL					-280.00
Check	3566	08/23/2017	GA-REL Manufacturing Co.	1001 · Navigant GF Operating	
				6110 · Equipment Purchase & Upgrad...	-313.56
TOTAL					-313.56
Check	3567	08/23/2017	J & J Small Engine Clinic	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-34.98
TOTAL					-34.98
Check	3568	08/23/2017	Kafin Oil Co., Inc.	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-596.00
TOTAL					-596.00
Check	3569	08/23/2017	Landmark Occupational Health Center	1001 · Navigant GF Operating	
				6906 · Medical Examinations	-655.00
TOTAL					-655.00
Check	3570	08/23/2017	L & J Auto	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-242.50
				6101 · Vehicle Repair & Maintenance	-31.15
TOTAL					-273.65
Check	3571	08/23/2017	Motorola Solutions, Inc.	1001 · Navigant GF Operating	
				6120 · Radio Equip Upgrades & Maint	-2,927.63
TOTAL					-2,927.63
Check	3572	08/23/2017	Minuteman Trucks, Inc	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-16.63
				6101 · Vehicle Repair & Maintenance	-1,750.00
				6101 · Vehicle Repair & Maintenance	-716.55
TOTAL					-2,483.18

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

Type	Num	Date	Name	Account	Paid Amount
Check	3573	08/23/2017	Max Pollack & Co., Auctioneers, LTD	1001 · Navigant GF Operating 6725 · Tax Sale Fee	<u>-300.00</u>
TOTAL					-300.00
Check	3574	08/23/2017	Timothy M. Bliss, Attorney at Law	1001 · Navigant GF Operating 6703.01 · Legal	<u>-218.75</u>
TOTAL					-218.75
Check	3575	08/23/2017	Narragansett Bay Comm Sta1	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	<u>-106.12</u>
TOTAL					-106.12
Check	3576	08/23/2017	Narragansett Bay Comm Sta2	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	<u>-113.82</u>
TOTAL					-113.82
Check	3577	08/23/2017	Narragansett Bay Comm Sta4	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	<u>-46.65</u>
TOTAL					-46.65
Check	3578	08/23/2017	NAPA Auto Parts	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-73.43</u>
TOTAL					-73.43
Check	3579	08/23/2017	Pawtucket Water Supply -Hydrants	1001 · Navigant GF Operating 6215.02 · Hydrant Fees - Pawtucket	<u>-11,665.64</u>
TOTAL					-11,665.64
Check	3580	08/23/2017	Pawtucket Water Supply Board	1001 · Navigant GF Operating 6211 · Water Usage Fees	<u>-54.57</u>
TOTAL					-54.57
Check	3581	08/23/2017	Shell Fleet Plus	1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil	<u>-380.82</u>
TOTAL					-380.82
Check	3582	08/30/2017	CPF-LOCAL 2722	1001 · Navigant GF Operating 6410.05 · Healthcare -Vision	<u>-4,800.00</u>
TOTAL					-4,800.00
Check	3584	08/30/2017	Patrick Conley, Esq.	1001 · Navigant GF Operating 4003 · Tax Revenue Refund	<u>-739.20</u>
TOTAL					-739.20
Check	3585	08/30/2017	AFLAC	1001 · Navigant GF Operating 2026 · AFLAC	<u>-167.16</u>
TOTAL					-167.16
Check	3586	08/30/2017	Apollo Safety, Inc	1001 · Navigant GF Operating 6110 · Equipment Purchase & Upgrad...	<u>-285.00</u>
TOTAL					-285.00
Check	3587	08/30/2017	Belmont Springs	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	<u>-49.42</u> <u>-40.67</u> <u>-39.83</u> <u>-52.70</u>
TOTAL					-182.62

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

Type	Num	Date	Name	Account	Paid Amount
Check	3588	08/30/2017	Cumberland, RI - Water Sta 2	1001 · Navigant GF Operating 6211 · Water Usage Fees	<u>-123.53</u>
TOTAL					-123.53
Check	3589	08/30/2017	Cumberland, RI - Water Sta 4	1001 · Navigant GF Operating 6211 · Water Usage Fees	<u>-29.49</u>
TOTAL					-29.49
Check	3590	08/30/2017	Cumberland, RI - Water Sta 5	1001 · Navigant GF Operating 6211 · Water Usage Fees	<u>-171.87</u>
TOTAL					-171.87
Check	3591	08/30/2017	C & S Specialty, Inc.	1001 · Navigant GF Operating 6905.01 · Drills & Training	<u>-69.00</u>
TOTAL					-69.00
Check	3592	08/30/2017	Depault Ace Hardware	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs 6112 · Equipment Supplies & Repairs	<u>-42.52</u> 0.94
TOTAL					-41.58
Check	3593	08/30/2017	Janitech	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	<u>-273.85</u>
TOTAL					-273.85
Check	3594	08/30/2017	Minuteman Trucks, Inc	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-33.35</u>
TOTAL					-33.35
Check	3595	08/30/2017	NAPA Auto Parts	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance 6112 · Equipment Supplies & Repairs 6101 · Vehicle Repair & Maintenance	<u>-30.96</u> -71.88 59.94
TOTAL					-42.90
Check	3596	08/30/2017	NorthEast Electrical	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	<u>-89.40</u> 42.20
TOTAL					-47.20
Check	3597	08/30/2017	Ralco Equipment Co., Inc	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance	<u>-1,217.38</u> -993.04
TOTAL					-2,210.42
Check	3598	08/30/2017	RICOH	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	<u>-313.54</u>
TOTAL					-313.54
Check	3599	08/30/2017	Staples Credit	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses 6705 · Office Supplies & Expenses 6705 · Office Supplies & Expenses	<u>-62.68</u> -111.98 -76.98
TOTAL					-251.64
Check	3600	08/30/2017	Shipman's Fire Equipment	1001 · Navigant GF Operating 6110 · Equipment Purchase & Upgrad... 6112 · Equipment Supplies & Repairs	<u>-394.95</u> -185.50
TOTAL					-580.45

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

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Type	Num	Date	Name	Account	Paid Amount
Check	3601	08/30/2017	Video Artistry	1001 - Navigant GF Operating	
				6716 - Videographer	-180.00
TOTAL					-180.00
Check	3602	08/30/2017	Verizon	1001 - Navigant GF Operating	
				6202.01 - Telephone	-149.99
TOTAL					-149.99

## Cumberland Fire District Profit & Loss Budget vs. Actual July 2017 through June 2018

	TOTAL				
	Aug 17	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4000.02 · Tax Revenue 2017	618,789.12	1,237,578.24	7,425,469.00	-6,187,890.76	16.67%
4001 · Tax Revenue Prior Years	14,666.67	29,333.34	176,000.00	-146,666.66	16.67%
4003 · Tax Revenue Refund	0.00	0.00	0.00	0.00	0.0%
4007 · NSF Fee Reimbursement Income	0.00	0.00	200.00	-200.00	0.0%
4010 · Interest Income- Past Due Taxes	4,036.91	9,958.64	35,000.00	-25,041.36	28.45%
4015 · Fire Prevention/Plan Review	3,393.00	5,328.00	48,000.00	-42,672.00	11.1%
4050 · Interest Income General Fund	1,036.49	1,563.23	8,000.00	-6,436.77	19.54%
4060 · Interest Income Truck Fund	0.00	29.74	650.00	-620.26	4.58%
4065 · Interest Income Fire Prevention	0.00	10.55	250.00	-239.45	4.22%
4070 · Interest Income-Retiremt Health	62.80	125.59	700.00	-574.41	17.94%
4080 · Interest Income Navigant CD	110.77	164.34			
4103 · Grant Income	0.00	0.00	0.00	0.00	0.0%
4105 · Reimbursed Ins.-Former Employee	2,737.89	5,481.40	33,000.00	-27,518.60	16.61%
4110 · Miscellaneous Other Income	249.99	249.99	5,000.00	-4,750.01	5.0%
4110.1 · Revenue Rescue Income	0.00	0.00	10,000.00	-10,000.00	0.0%
4110.2 · Insurance Refund	0.00	0.00	0.00	0.00	0.0%
4110.3 · Detail Reimbursement	1,871.10	2,240.70	43,000.00	-40,759.30	5.21%
4110.4 · IOD Ins. Reimbursement	9,043.46	21,752.11	0.00	21,752.11	100.0%
4110.6 · MLC Fees	2,675.00	5,625.00	20,000.00	-14,375.00	28.13%
4110.7 · RB Battery Reimbursement	0.00	0.00	0.00	0.00	0.0%
4112 · Income Radio Box 2017	1,916.67	3,708.34	23,000.00	-19,291.66	16.12%
4114 · Income Radio Box Prior Years	0.00	125.00	0.00	125.00	100.0%
4115 · Tax Sale Fee Income	2,500.00	5,000.00	30,000.00	-25,000.00	16.67%
4200 · Sale of Assets	0.00	0.00	0.00	0.00	0.0%
4400 · Appropriation from 1007 RH Fund	0.00	0.00	100,028.00	-100,028.00	0.0%
<b>Total Income</b>	<b>663,089.87</b>	<b>1,328,274.21</b>	<b>7,958,297.00</b>	<b>-6,630,022.79</b>	<b>16.69%</b>
<b>Gross Profit</b>	<b>663,089.87</b>	<b>1,328,274.21</b>	<b>7,958,297.00</b>	<b>-6,630,022.79</b>	<b>16.69%</b>
<b>Expense</b>					
6100 · Vehicle Gas & Oil	2,676.22	5,688.23	35,000.00	-29,311.77	16.25%
6101 · Vehicle Repair & Maintenance	10,000.38	24,447.21	85,000.00	-60,552.79	28.76%
6110 · Equipment Purchase & Upgrading	993.51	1,138.00	40,000.00	-38,862.00	2.85%
6110.01 · Turnout Gear	388.30	388.30	10,000.00	-9,611.70	3.88%
6112 · Equipment Supplies & Repairs	1,994.94	2,574.63	10,000.00	-7,425.37	25.75%
6113 · Equip Testing & Certification	833.37	1,666.74	10,000.00	-8,333.26	16.67%
6120 · Radio Equip Upgrades & Maint	2,927.63	2,927.63	7,000.00	-4,072.37	41.82%
6125 · ALS & Medical Supplies	2,118.72	2,999.11	10,000.00	-7,000.89	29.99%
6130 · Air Cascade Maintenance	720.78	720.78	3,500.00	-2,779.22	20.59%
6140 · Communications Upgrades	0.00	100.00			
6145 · Reporting Software	405.67	1,217.01	7,000.00	-5,782.99	17.39%
6150 · Fire Alarm Testing	56.00	56.00	1,500.00	-1,444.00	3.73%
6200 · Electricity	2,884.50	5,941.62	39,000.00	-33,058.38	15.24%
6201 · Gas & Hot Water	355.34	724.04	15,000.00	-14,275.96	4.83%
6202.01 · Telephone	1,084.30	2,169.55	15,000.00	-12,830.45	14.46%
6202.02 · Air Cards	480.12	960.30	5,500.00	-4,539.70	17.46%
6210 · Sewer Assessment & Usage	266.59	459.87	3,500.00	-3,040.13	13.14%
6211 · Water Usage Fees	379.46	428.36	8,000.00	-7,571.64	5.36%
6215.01 · Hydrant Fees - Cumberland	18,755.83	37,511.70	225,070.00	-187,558.30	16.67%
6215.02 · Hydrant Fees - Pawtucket	11,665.64	22,770.09	138,000.00	-115,229.91	16.5%
6301 · Building Supplies & Maint.	3,114.15	4,955.34	25,000.00	-20,044.66	19.82%

**Cumberland Fire District**  
**Profit & Loss Budget vs. Actual**  
 July 2017 through June 2018

	TOTAL				
	Aug 17	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
6305 - Furnishings	0.00	0.00	2,000.00	-2,000.00	0.0%
6400.01 - Firefighters Salaries	254,021.55	459,846.18	2,863,239.00	-2,403,392.82	16.06%
6400.02 - EMT Incentive	7,682.50	13,828.50	86,000.00	-72,171.50	16.08%
6400.03 - OT Wages	109,192.50	234,930.01	575,941.00	-341,010.99	40.79%
6400.08 - Holiday Stipend	13,399.51	27,089.98	165,186.00	-138,096.02	16.4%
6400.09 - Longevity Pay	6,235.74	15,820.24	137,000.00	-121,179.76	11.55%
6400.10 - Acting Officer Pay	132.66	281.10	2,000.00	-1,718.90	14.06%
6400.11 - Detail Pay	2,940.00	4,518.00	15,000.00	-10,482.00	30.12%
6400.12 - Other Salaries	0.00	0.00	20,000.00	-20,000.00	0.0%
6400.13 - Injured on Duty Salaries	19,764.75	32,201.64	0.00	32,201.64	100.0%
6400.14 - Clothing Allowance	3,900.00	7,800.00	46,800.00	-39,000.00	16.67%
6400.15 - Education Incentive	500.00	1,000.00	7,000.00	-6,000.00	14.29%
6401 - Payroll Tax Expense	34,462.32	62,529.29	334,942.00	-272,412.71	18.67%
6402 - Pension Expense	65,295.21	119,277.01	706,115.00	-586,837.99	16.89%
6410.01 - Healthcare Insurance	72,258.96	144,985.15	846,200.00	-701,214.85	17.13%
6410.02 - Healthcare Co-Pays	-10,585.37	-18,725.10	-109,994.00	91,268.90	17.02%
6410.03 - Healthcare Reimb. (HRA) -FF	6,216.63	9,006.08	40,000.00	-30,993.92	22.52%
6410.04 - Healthcare -Dental	5,969.00	11,987.17	68,820.00	-56,832.83	17.42%
6410.05 - Healthcare -Vision	400.00	800.00	5,100.00	-4,300.00	15.69%
6420 - Life Insurance	862.50	1,725.00	10,350.00	-8,625.00	16.67%
6430 - Education Tuition Cost	0.00	0.00	6,000.00	-6,000.00	0.0%
6510.01 - Healthcare Insurance -Retirees	9,997.30	19,994.60	122,000.00	-102,005.40	16.39%
6510.03 - Healthcare Reimb. (HRA)-Retiree	372.36	1,665.81	6,000.00	-4,334.19	27.76%
6510.04 - Healthcare -Dental -Retirees	405.80	811.60	4,900.00	-4,088.40	16.56%
6520 - COLA - Retirees	866.67	1,733.30	10,400.00	-8,666.70	16.67%
6600 - Administrative Salaries	27,794.07	50,894.29	290,475.00	-239,580.71	17.52%
6605 - District Commissioner Stipends	1,891.66	3,783.34	22,700.00	-18,916.66	16.67%
6610.01 - Healthcare Insurance -Admin	5,317.84	10,635.68	67,700.00	-57,064.32	15.71%
6610.02 - Healthcare Co-Pays -Admin	-797.65	-1,406.11	-8,300.00	6,893.89	16.94%
6610.03 - Healthcare Reimb. (HRA)-Admin	479.08	1,285.62	6,500.00	-5,214.38	19.78%
6610.04 - Healthcare -Dental -Admin	553.96	1,107.92	6,648.00	-5,540.08	16.67%
6615 - Payroll Tax Expense -Admin	2,134.07	3,854.71	22,200.00	-18,345.29	17.36%
6701 - Insurances	25,332.91	50,665.90	336,000.00	-285,334.10	15.08%
6703.01 - Legal	218.75	1,143.75	20,000.00	-18,856.25	5.72%
6703.02 - Legal - CBA	0.00	0.00	5,000.00	-5,000.00	0.0%
6705 - Office Supplies & Expenses	1,108.75	3,874.25	9,500.00	-5,625.75	40.78%
6706 - Printing & Postage	210.99	608.09	5,000.00	-4,391.91	12.16%
6707 - Newspaper Advertisements	0.00	0.00	1,500.00	-1,500.00	0.0%
6708 - Computer Development Program	681.71	683.26	2,500.00	-1,816.74	27.33%
6709 - Computerized Tax Bills	1,125.00	2,250.00	13,500.00	-11,250.00	16.67%
6710 - External Accounting Fees	1,666.67	3,333.34	20,000.00	-16,666.66	16.67%
6711 - Fire Chief Expenses	133.76	261.74	1,500.00	-1,238.26	17.45%
6712 - Fire Prevention Offset	0.00	0.00	1,000.00	-1,000.00	0.0%
6713 - Grants - Matching Funds	0.00	0.00	5,000.00	-5,000.00	0.0%
6714 - Payroll Processing Fees	805.00	1,421.20	12,000.00	-10,578.80	11.84%
6715 - Professional Fees	0.00	0.00	2,000.00	-2,000.00	0.0%
6716 - Videographer	180.00	540.00	2,500.00	-1,960.00	21.6%
6720 - Abatements	0.04	0.80	20,000.00	-19,999.20	0.0%
6725 - Tax Sale Fee	2,500.00	5,000.00	30,000.00	-25,000.00	16.67%
6730 - Bank Service Fee	15.00	15.00	100.00	-85.00	15.0%
6735 - IRS HRA Fee	0.00	0.00	0.00	0.00	0.0%



**Cumberland Fire District**  
**Profit & Loss Budget vs. Actual**  
 July 2017 through June 2018

	TOTAL				
	Aug 17	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
6800 - Affiliated Fire Associations	139.00	139.00	750.00	-611.00	18.53%
6801 - Call Firefighters Stipends	0.00	0.00	1,000.00	-1,000.00	0.0%
6905.01 - Drills & Training	69.00	319.00	5,000.00	-4,681.00	6.38%
6905.02 - FP & EMS Training	0.00	0.00	3,000.00	-3,000.00	0.0%
6906 - Medical Examinations	655.00	655.00	5,500.00	-4,845.00	11.91%
6907 - Employee Support Health&Welfare	0.00	0.00	3,800.00	-3,800.00	0.0%
6908 - Professional Development	0.00	0.00	500.00	-500.00	0.0%
7010 - Contingency	0.00	785.00	9,000.00	-8,215.00	8.72%
7020 - Sick Time Payout	0.00	0.00	5,000.00	-5,000.00	0.0%
7030 - Spec. Fund Radio Box Alarm	246.35	246.35	7,500.00	-7,253.65	3.29%
7040 - Spec. Fund Fire Prevention Exp	428.08	556.22	18,000.00	-17,443.78	3.09%
7050 - Tax - Legal & Collection Fees	14.60	22.10	1,000.00	-977.90	2.21%
7080 - Interest Expense-L-1 Truck Loan	458.33	458.33			
7305 - Capital Expenditures	0.00	0.00	0.00	0.00	0.0%
7310 - Capital Improvements	0.00	0.00	90,000.00	-90,000.00	0.0%
8000 - General Reserve Account	0.00	0.00	149,155.00	-149,155.00	0.0%
8010 - Station Building Fund	0.00	0.00	90,000.00	-90,000.00	0.0%
8100 - Actuarial Study of Retiree HC	0.00	0.00	10,000.00	-10,000.00	0.0%
<b>Total Expense</b>	<b>739,754.01</b>	<b>1,416,083.85</b>	<b>7,958,297.00</b>	<b>-6,542,213.15</b>	<b>17.79%</b>
<b>Net Ordinary Income</b>	<b>-76,664.14</b>	<b>-87,809.64</b>	<b>0.00</b>	<b>-87,809.64</b>	<b>100.0%</b>
<b>Net Income</b>	<b>-76,664.14</b>	<b>-87,809.64</b>	<b>0.00</b>	<b>-87,809.64</b>	<b>100.0%</b>

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Accrual Basis

## Cumberland Fire District

## Trial Balance

As of August 31, 2017

	Aug 31, 17	
	Debit	Credit
1001 · Navigant GF Operating	477,377.92	
1002 · FNB HRA Checking	8,993.85	
1003 · FNB HRA Savings	0.00	
1004 · FNB Fire Prevention	47,810.59	
1005 · Navigant Savings MM	1,495,155.47	
1007 · FNB Retiree HealthCare Fund	308,171.12	
1008 · FNB Truck Fund	40.03	
1009 · FNB FP Savings	16.76	
1010 · Navigant Comm/Training	98,847.76	
1011 · Navigant CD	105,464.34	
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	0.00	
1210 · Tax Receivable 2016 & Prior	56,106.14	
1215 · Tax Receivable 2017	3,132,966.53	
1300 · Collection/Returned CK Fees	100.00	
1305 · Tax Sale Fees	1,185.20	
1310 · Radio Box Fees	3,050.00	
1315 · Misc. Accounts Receivable	0.00	
1316 · MLC Receivable	50.00	
1320 · Prepaid Expenses	0.00	
1320.01 · Prepaid Expenses-Insurances	312,191.32	
1320.02 · Prepaid Expenses-Hydrant Fees	186,558.30	
1320.03 · Prepaid Expenses-COLA	8,578.38	
1320.04 · Prepaid Expenses-Clothing Allow	34,950.00	
1320.05 · Prepaid Expenses-Tax Sale Fees	8,995.00	
1320.06 · Prepaid Expenses-Comp Tx Bills	9,104.18	
1320.08 · Prepaid Expenses-Comm Stipends	0.00	
1320.09 · Prepaid Expenses-Educ Incentive	5,000.00	
1320.10 · Prepaid Expenses-Equip Testing	1,708.26	
1321 · Deferred Expense	0.00	
1400 · Land	779,800.00	
1500 · Buildings & Improvements	341,691.09	
1505 · Vehicles & Equipment	3,142,073.86	
1506 · Radio Equipment	76,354.12	
1510 · Fire Prevention Equipment	542,147.84	
1515 · Office Equipment	10,081.93	
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	
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		230.74
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	

**Cumberland Fire District**  
**Trial Balance**  
As of August 31, 2017

	Aug 31, 17	
	Debit	Credit
2026 · AFLAC		29.58
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.		196.88
2035 · CMEFCU - SAVINGS	0.00	
2250 · Deferred Tax Revenue 2015/2016	0.00	
2251 · Deferred Taxes 2016 & prior		160,065.47
2252 · Deferred Tax Revenue 2017-2018		6,186,163.84
2280 · Misc Other Deferred Revenue		1,775.00
2281 · Deferred Tax Sale Fee Income		34,532.25
2285 · Deferred Radio Box Income		21,091.66
2505 · Notes Payable - NCFD Truck Loan	0.00	
2510 · Notes Payable - L-1 Truck Loan		98,547.88
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	
2600 · Accrued Expenses		1,441.68
2700 · Accrued 2016 Tax Revenue	0.00	
2700.01 · Accrued Tax Revenue 2017	0.00	
2705 · Accrued 2016 Radio Box Income	0.00	
2705.01 · Accrued Radio Box Income 2017	0.00	
3200 · Unrestricted Net Assets	245,704.92	
3300 · Fund Balance transfer from Old		694,361.47
4000.02 · Tax Revenue 2017		1,237,578.24
4001 · Tax Revenue Prior Years		29,333.34
4003 · Tax Revenue Refund	0.00	
4007 · NSF Fee Reimbursement Income	0.00	
4010 · Interest Income- Past Due Taxes		9,958.64
4015 · Fire Prevention/Plan Review		5,328.00
4050 · Interest Income General Fund		1,563.23
4060 · Interest Income Truck Fund		29.74
4065 · Interest Income Fire Prevention		10.55
4070 · Interest Income-Retiremt Health		125.59
4080 · Interest Income Navigant CD		164.34
4105 · Reimbursed Ins.-Former Employee		5,481.40
4110 · Miscellaneous Other Income		249.99
4110.3 · Detail Reimbursement		2,240.70
4110.4 · IOD Ins. Reimbursement		21,752.11
4110.6 · MLC Fees		5,625.00
4112 · Income Radio Box 2017		3,708.34
4114 · Income Radio Box Prior Years		125.00
4115 · Tax Sale Fee Income		5,000.00
6100 · Vehicle Gas & Oil	5,688.23	
6101 · Vehicle Repair & Maintenance	24,447.21	
6110 · Equipment Purchase & Upgrading	1,138.00	
6110.01 · Turnout Gear	388.30	
6112 · Equipment Supplies & Repairs	2,574.63	
6113 · Equip Testing & Certification	1,666.74	
6120 · Radio Equip Upgrades & Maint	2,927.63	
6125 · ALS & Medical Supplies	2,999.11	
6130 · Air Cascade Maintenance	720.78	
6140 · Communications Upgrades	100.00	
6145 · Reporting Software	1,217.01	
6150 · Fire Alarm Testing	56.00	
6200 · Electricity	5,941.62	
6201 · Gas & Hot Water	724.04	
6202.01 · Telephone	2,169.55	
6202.02 · Air Cards	960.30	
6210 · Sewer Assessment & Usage	459.87	
6211 · Water Usage Fees	428.36	
6215.01 · Hydrant Fees - Cumberland	37,511.70	
6215.02 · Hydrant Fees - Pawtucket	22,770.09	
6301 · Building Supplies & Maint.	4,955.34	
6400.01 · Firefighters Salaries	459,846.18	

**Cumberland Fire District**  
**Trial Balance**  
As of August 31, 2017

	Aug 31, 17	
	Debit	Credit
6400.02 · EMT Incentive	13,828.50	
6400.03 · OT Wages	234,930.01	
6400.08 · Holiday Stipend	27,089.98	
6400.09 · Longevity Pay	15,820.24	
6400.10 · Acting Officer Pay	281.10	
6400.11 · Detail Pay	4,518.00	
6400.13 · Injured on Duty Salaries	32,201.64	
6400.14 · Clothing Allowance	7,800.00	
6400.15 · Education Incentive	1,000.00	
6401 · Payroll Tax Expense	62,529.29	
6402 · Pension Expense	119,277.01	
6410.01 · Healthcare Insurance	144,985.15	
6410.02 · Healthcare Co-Pays		18,725.10
6410.03 · Healthcare Reimb. (HRA) -FF	9,006.08	
6410.04 · Healthcare -Dental	11,987.17	
6410.05 · Healthcare -Vision	800.00	
6420 · Life Insurance	1,725.00	
6510.01 · Healthcare Insurance -Retirees	19,994.60	
6510.03 · Healthcare Reimb. (HRA)-Retiree	1,665.81	
6510.04 · Healthcare -Dental -Retirees	811.60	
6520 · COLA - Retirees	1,733.30	
6600 · Administrative Salaries	50,894.29	
6605 · District Commissioner Stipends	3,783.34	
6610.01 · Healthcare Insurance -Admin	10,635.68	
6610.02 · Healthcare Co-Pays -Admin		1,406.11
6610.03 · Healthcare Reimb. (HRA)-Admin	1,285.62	
6610.04 · Healthcare -Dental -Admin	1,107.92	
6615 · Payroll Tax Expense -Admin	3,854.71	
6701 · Insurances	50,665.90	
6703.01 · Legal	1,143.75	
6705 · Office Supplies & Expenses	3,874.25	
6706 · Printing & Postage	608.09	
6708 · Computer Development Program	683.26	
6709 · Computerized Tax Bills	2,250.00	
6710 · External Accounting Fees	3,333.34	
6711 · Fire Chief Expenses	261.74	
6714 · Payroll Processing Fees	1,421.20	
6716 · Videographer	540.00	
6720 · Abatements	0.80	
6725 · Tax Sale Fee	5,000.00	
6730 · Bank Service Fee	15.00	
6800 · Affiliated Fire Associations	139.00	
6905.01 · Drills & Training	319.00	
6906 · Medical Examinations	655.00	
7010 · Contingency	785.00	
7030 · Spec. Fund Radio Box Alarm	246.35	
7040 · Spec. Fund Fire Prevention Exp	556.22	
7050 · Tax - Legal & Collection Fees	22.10	
7080 · Interest Expense-L-1 Truck Loan	458.33	
<b>TOTAL</b>	<b>12,894,762.87</b>	<b>12,894,762.87</b>