



Cumberland Fire Department

Financial Report

Period Ending: September 30, 2017

Presented: November 28, 2017

Presented by: Diane Karolyshyn, Finance Director

Cumberland Fire District
Balance Sheet
As of September 30, 2017

	Sep 30, 17
ASSETS	
Current Assets	
Checking/Savings	
1001 · Navigant GF Operating	251,215.80
1002 · FNB HRA Checking	11,082.62
1004 · FNB Fire Prevention	44,432.87
1005 · Navigant Savings MM	1,496,068.54
1007 · FNB Retiree HealthCare Fund	308,229.88
1008 · FNB Truck Fund	40.03
1009 · FNB FP Savings	16.76
1010 · Navigant Comm/Training	93,877.00
1011 · Navigant CD	105,571.65
Total Checking/Savings	2,310,535.15
Other Current Assets	
1210 · Tax Receivable 2016 & Prior	47,766.06
1215 · Tax Receivable 2017	2,797,962.27
1300 · Collection/Returned CK Fees	100.00
1305 · Tax Sale Fees	21,847.86
1310 · Radio Box Fees	2,550.00
1311 · FF Detail Receivable	2,240.70
1313 · Misc Fire Prevention Receivable	85.50
1316 · MLC Receivable	50.00
1320.01 · Prepaid Expenses-Insurances	292,083.66
1320.02 · Prepaid Expenses-Hydrant Fees	167,802.47
1320.03 · Prepaid Expenses-COLA	7,711.71
1320.04 · Prepaid Expenses-Clothing Allow	31,050.00
1320.05 · Prepaid Expenses-Tax Sale Fees	12,645.00
1320.06 · Prepaid Expenses-Comp Tx Bills	7,979.18
1320.09 · Prepaid Expenses-Educ Incentive	4,500.00
1320.10 · Prepaid Expenses-Equip Testing	874.89
1320.11 · Pepaid Expenses-Radio Box Fund	5,245.56
Total Other Current Assets	3,402,494.86
Total Current Assets	5,713,030.01
Fixed Assets	
1400 · Land	779,800.00
1500 · Buildings & Improvements	345,416.09
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
Total Fixed Assets	564,975.74
Other Assets	
1050 · Petty Cash-Tax Collector	750.00
1055 · Petty Cash Fire Chief	500.00
Total Other Assets	1,250.00
TOTAL ASSETS	6,279,255.75

Cumberland Fire District
Balance Sheet
As of September 30, 2017

	Sep 30, 17
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2013 · Payroll Tax SDI WH	230.74
2026 · AFLAC	196.74
2028 · P & F Insurance Assoc.	164.58
2251 · Deferred Taxes 2016 & prior	145,283.04
2252 · Deferred Tax Revenue 2017-2018	5,566,615.84
2280 · Misc Other Deferred Revenue	1,775.00
2281 · Deferred Tax Sale Fee Income	54,307.25
2285 · Deferred Radio Box Income	19,174.99
2510 · Notes Payable - L-1 Truck Loan	97,104.16
2600 · Accrued Expenses	5,000.00
	5,889,852.34
Total Other Current Liabilities	5,889,852.34
Total Current Liabilities	5,889,852.34
Total Liabilities	5,889,852.34
Equity	
3200 · Unrestricted Net Assets	-245,704.92
3300 · Fund Balance transfer from Old	694,361.47
Net Income	-59,253.14
	389,403.41
Total Equity	389,403.41
TOTAL LIABILITIES & EQUITY	6,279,255.75

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

Type	Num	Date	Name	Account	Paid Amount
Check	EFT	09/05/2017	London Health CDH	1002 - FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF 6510.03 · Healthcare Reimb. (HRA)-R... 6610.03 · Healthcare Reimb. (HRA)-A... 6410.03 · Healthcare Reimb. (HRA) -FF	-595.00 -372.36 -444.98 -79.47
TOTAL					-1,491.81
Check	EFT	09/11/2017	London Health CDH	1002 - FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF	-994.50
TOTAL					-994.50
Check	EFT	09/19/2017	Navigant Credit Union	1001 - Navigant GF Operating 2510 · Notes Payable - L-1 Truck Loan 7080 · Interest Expense-L-1 Truck Loan	-1,443.72 -466.73
TOTAL					-1,910.45
Check	EFT	09/25/2017	London Health CDH	1002 - FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF 6410.03 · Healthcare Reimb. (HRA) -FF 6410.03 · Healthcare Reimb. (HRA) -FF 6510.03 · Healthcare Reimb. (HRA)-R... 6410.03 · Healthcare Reimb. (HRA) -FF	-119.88 -1,960.54 -1,999.37 -160.98 -119.88
TOTAL					-4,360.65
Check	EFT	09/28/2017		1001 - Navigant GF Operating 6730 · Bank Service Fee	-15.00
TOTAL					-15.00
Check	POS	09/01/2017	ID Wholesaler	1001 - Navigant GF Operating 6705 · Office Supplies & Expenses	-53.72
TOTAL					-53.72
Check	POS	09/01/2017	Amazon.com	1001 - Navigant GF Operating 6706 · Printing & Postage	-84.48
TOTAL					-84.48
Check	POS	09/02/2017	BackBlaze	1001 - Navigant GF Operating 6708 · Computer Development Program	-3.87
TOTAL					-3.87
Check	POS	09/06/2017	Miradore Ltd	1004 - FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	-16.14
TOTAL					-16.14
Check	POS	09/06/2017	Amazon.com	1001 - Navigant GF Operating 6112 · Equipment Supplies & Repairs	-17.64
TOTAL					-17.64
Check	POS	09/06/2017	Amazon.com	1001 - Navigant GF Operating 7030 · Spec. Fund Radio Box Alarm	-185.70
TOTAL					-185.70
Check	POS	09/07/2017	Amazon.com	1001 - Navigant GF Operating 6112 · Equipment Supplies & Repairs	-22.95
TOTAL					-22.95
Check	POS	09/12/2017	Lowe's	1001 - Navigant GF Operating 6112 · Equipment Supplies & Repairs	-22.29
TOTAL					-22.29

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Type	Num	Date	Name	Account	Paid Amount
Check	POS	09/12/2017	M.O.M. 'South	1001 - Navigant GF Operating	
				6112 - Equipment Supplies & Repairs	-159.64
TOTAL					-159.64
Check	POS	09/14/2017	Amazon.com	1001 - Navigant GF Operating	
				6112 - Equipment Supplies & Repairs	-24.72
TOTAL					-24.72
Check	POS	09/14/2017	Fire Protection Publications	1001 - Navigant GF Operating	
				6905.01 - Drills & Training	-96.00
TOTAL					-96.00
Check	POS	09/14/2017	IdentiFire	1001 - Navigant GF Operating	
				6112 - Equipment Supplies & Repairs	-22.98
TOTAL					-22.98
Check	POS	09/18/2017	London Health CDH	1002 - FNB HRA Checking	
				6410.03 - Healthcare Reimb. (HRA) -FF	-1,064.27
TOTAL					-1,064.27
Check	POS	09/18/2017	BJ's	1001 - Navigant GF Operating	
				6301 - Building Supplies & Maint.	-163.88
TOTAL					-163.88
Check	POS	09/18/2017	Amazon.com	1001 - Navigant GF Operating	
				6112 - Equipment Supplies & Repairs	-12.02
TOTAL					-12.02
Check	POS	09/20/2017	Motors, Hoists & Controls, Inc.	1001 - Navigant GF Operating	
				6112 - Equipment Supplies & Repairs	-287.08
TOTAL					-287.08
Check	POS	09/22/2017	The Fire Store	1001 - Navigant GF Operating	
				6112 - Equipment Supplies & Repairs	-43.38
TOTAL					-43.38
Check	POS	09/23/2017	Adobe Systems Inc.	1001 - Navigant GF Operating	
				6705 - Office Supplies & Expenses	-64.16
TOTAL					-64.16
Check	POS	09/25/2017	Amazon.com	1001 - Navigant GF Operating	
				6101 - Vehicle Repair & Maintenance	-54.99
TOTAL					-54.99
Check	POS	09/28/2017	Ocean State Job Lot	1001 - Navigant GF Operating	
				6112 - Equipment Supplies & Repairs	-180.19
TOTAL					-180.19
Check	1007	09/14/2017	NorthEast Electrical	1010 - Navigant Comm/Training	
				7030 - Spec. Fund Radio Box Alarm	-114.00
TOTAL					-114.00
Check	1008	09/20/2017	Target Solutions Learning, LLC	1010 - Navigant Comm/Training	
				7030 - Spec. Fund Radio Box Alarm	-5,245.56
TOTAL					-5,245.56

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Type	Num	Date	Name	Account	Paid Amount
Check	1057	09/14/2017	TriTech Software Systems	1004 · FNB Fire Prevention	
				7040 · Spec. Fund Fire Prevention Exp	-2,898.13
				7040 · Spec. Fund Fire Prevention Exp	-3,024.38
TOTAL					-5,922.51
Check	1058	09/28/2017	CPF-LOCAL 2722	1004 · FNB Fire Prevention	
				7040 · Spec. Fund Fire Prevention Exp	-40.07
TOTAL					-40.07
Check	3603	09/07/2017	Rossi Law Offices LTD	1001 · Navigant GF Operating	
				7050 · Tax - Legal & Collection Fees	-53.23
TOTAL					-53.23
Check	3604	09/07/2017	Apex Technology Group	1001 · Navigant GF Operating	
				6708 · Computer Development Program	-88.00
TOTAL					-88.00
Check	3605	09/07/2017	Allied Auto Parts	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-43.29
				6101 · Vehicle Repair & Maintenance	-59.32
				6101 · Vehicle Repair & Maintenance	-75.81
TOTAL					-178.42
Check	3606	09/07/2017	Cyber Comm Inc.	1001 · Navigant GF Operating	
				6120 · Radio Equip Upgrades & Maint	-930.45
TOTAL					-930.45
Check	3607	09/07/2017	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	3608	09/07/2017	Edward Deutch Uniforms	1001 · Navigant GF Operating	
				6110 · Equipment Purchase & Upgrad...	-515.00
				6110 · Equipment Purchase & Upgrad...	-632.00
TOTAL					-1,147.00
Check	3609	09/07/2017	Emergency Reporting	1001 · Navigant GF Operating	
				6145 · Reporting Software	-405.67
TOTAL					-405.67
Check	3610	09/07/2017	Minuteman Trucks, Inc	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-289.38
TOTAL					-289.38
Check	3611	09/07/2017	National Grid Elec Sta4L	1001 · Navigant GF Operating	
				6200 · Electricity	-26.13
TOTAL					-26.13
Check	3612	09/07/2017	National Grid Elec Sta5L	1001 · Navigant GF Operating	
				6200 · Electricity	-26.13
TOTAL					-26.13
Check	3613	09/07/2017	NAPA Auto Parts	1001 · Navigant GF Operating	
				6100 · Vehicle Gas & Oil	-29.98
				6101 · Vehicle Repair & Maintenance	-31.96
TOTAL					-61.94

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Type	Num	Date	Name	Account	Paid Amount
Check	3614	09/07/2017	Purchase Power	1001 · Navigant GF Operating	
				6706 · Printing & Postage	-200.00
TOTAL					-200.00
Check	3615	09/07/2017	State of Rhode Island	1001 · Navigant GF Operating	
				6905.01 · Drills & Training	-400.00
				6905.01 · Drills & Training	-400.00
				6905.01 · Drills & Training	-400.00
				6905.01 · Drills & Training	-400.00
TOTAL					-1,600.00
Check	3616	09/07/2017	S&D Road Service	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-205.84
TOTAL					-205.84
Check	3617	09/07/2017	Tire Doctor LLC	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-168.50
TOTAL					-168.50
Check	3618	09/07/2017	VFIS	1001 · Navigant GF Operating	
				6701 · Insurances	-5,467.00
TOTAL					-5,467.00
Check	3619	09/07/2017	W.B. Mason Co., Inc	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-47.30
TOTAL					-47.30
Check	3620	09/07/2017	EXXONMOBIL	1001 · Navigant GF Operating	
				6100 · Vehicle Gas & Oil	-286.48
TOTAL					-286.48
Check	3621	09/07/2017	TH Malloy & Sons, Inc	1001 · Navigant GF Operating	
				6100 · Vehicle Gas & Oil	-2,254.45
TOTAL					-2,254.45
Check	3622	09/07/2017	Pierce Manufacturing, Inc.	1001 · Navigant GF Operating	
				6110 · Equipment Purchase & Upgrad...	-5,000.00
TOTAL					-5,000.00
Check	3623	09/14/2017	XRA Medical Imaging	1001 · Navigant GF Operating	
				6906 · Medical Examinations	-55.00
TOTAL					-55.00
Check	3624	09/14/2017	Blue Cross Blue Shield -MCA	1001 · Navigant GF Operating	
				6510.01 · Healthcare Insurance -Retir...	-894.00
TOTAL					-894.00
Check	3625	09/14/2017	E-Z Dumper & Trailers Inc.	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-130.00
TOTAL					-130.00
Check	3626	09/14/2017	Kevin Clarke	1001 · Navigant GF Operating	
				6510.01 · Healthcare Insurance -Retir...	-51.14
TOTAL					-51.14
Check	3627	09/14/2017	Janitech	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-96.04
TOTAL					-96.04

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Type	Num	Date	Name	Account	Paid Amount
Check	3628	09/14/2017	Impact Custom Apparel LLC	1001 - Navigant GF Operating	
				6110 - Equipment Purchase & Upgrad...	-312.00
TOTAL					-312.00
Check	3629	09/14/2017	National Grid Elec Sta1	1001 - Navigant GF Operating	
				6200 - Electricity	-740.37
TOTAL					-740.37
Check	3630	09/14/2017	National Grid Elec Sta4	1001 - Navigant GF Operating	
				6200 - Electricity	-1,020.95
TOTAL					-1,020.95
Check	3631	09/14/2017	National Grid Elec Sta5A	1001 - Navigant GF Operating	
				6200 - Electricity	-12.24
TOTAL					-12.24
Check	3632	09/14/2017	National Grid Gas Sta1	1001 - Navigant GF Operating	
				6201 - Gas & Hot Water	-93.66
TOTAL					-93.66
Check	3633	09/14/2017	National Grid Gas Sta2	1001 - Navigant GF Operating	
				6201 - Gas & Hot Water	-36.82
TOTAL					-36.82
Check	3634	09/14/2017	National Grid Gas Sta4	1001 - Navigant GF Operating	
				6201 - Gas & Hot Water	-51.93
TOTAL					-51.93
Check	3635	09/14/2017	National Grid Gas Sta5A	1001 - Navigant GF Operating	
				6201 - Gas & Hot Water	-111.00
TOTAL					-111.00
Check	3636	09/14/2017	National Grid Gas Sta5	1001 - Navigant GF Operating	
				6201 - Gas & Hot Water	-57.69
TOTAL					-57.69
Check	3637	09/14/2017	Police & Firemen's Insurance Assoc.	1001 - Navigant GF Operating	
				2028 - P & F Insurance Assoc.	-520.37
TOTAL					-520.37
Check	3638	09/14/2017	Ralco Equipment Co., Inc	1001 - Navigant GF Operating	
				6101 - Vehicle Repair & Maintenance	-658.64
TOTAL					-658.64
Check	3639	09/14/2017	S&D Road Service	1001 - Navigant GF Operating	
				6101 - Vehicle Repair & Maintenance	-1,398.15
TOTAL					-1,398.15
Check	3640	09/14/2017	The UPS Store # 4893	1001 - Navigant GF Operating	
				6706 - Printing & Postage	-10.63
				6706 - Printing & Postage	-40.78
TOTAL					-51.41
Check	3641	09/14/2017	Woonsocket Door	1001 - Navigant GF Operating	
				7310 - Capital Improvements	-3,225.00
TOTAL					-3,225.00

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

Type	Num	Date	Name	Account	Paid Amount
Check	3642	09/20/2017	Thomas McDade Shackelford	1001 · Navigant GF Operating 4003 · Tax Revenue Refund	<u>-128.30</u>
TOTAL					-128.30
Check	3643	09/20/2017	Air Cleaning Specialists of N.E., LLC	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	<u>-1,500.00</u>
TOTAL					-1,500.00
Check	3644	09/20/2017	Delta Dental	1001 · Navigant GF Operating 6410.04 · Healthcare -Dental 6510.04 · Healthcare -Dental -Retirees 6610.04 · Healthcare -Dental -Admin	<u>-6,064.55</u> -405.80 -553.96
TOTAL					-7,024.31
Check	3645	09/20/2017	Kafin Oil Co., Inc.	1001 · Navigant GF Operating 1500 · Buildings & Improvements	<u>-3,725.00</u>
TOTAL					-3,725.00
Check	3646	09/20/2017	Moore Medical LLC	1001 · Navigant GF Operating 6125 · ALS & Medical Supplies 6125 · ALS & Medical Supplies 6125 · ALS & Medical Supplies 6125 · ALS & Medical Supplies	<u>-166.43</u> 21.21 26.68 53.36
TOTAL					-65.18
Check	3647	09/20/2017	NAPA Auto Parts	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-114.85</u>
TOTAL					-114.85
Check	3648	09/20/2017	National Grid Elec Sta2	1001 · Navigant GF Operating 6200 · Electricity	<u>-476.14</u>
TOTAL					-476.14
Check	3649	09/20/2017	National Grid Elec Sta5	1001 · Navigant GF Operating 6200 · Electricity	<u>-537.30</u>
TOTAL					-537.30
Check	3650	09/20/2017	Narragansett Bay Comm Sta1	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	<u>-111.24</u>
TOTAL					-111.24
Check	3651	09/20/2017	Narragansett Bay Comm Sta2	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	<u>-75.73</u>
TOTAL					-75.73
Check	3652	09/20/2017	Narragansett Bay Comm Sta4	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	<u>-44.81</u>
TOTAL					-44.81
Check	3653	09/20/2017	Pawtucket Water Supply -Hydrants	1001 · Navigant GF Operating 6215.02 · Hydrant Fees - Pawtucket	<u>-11,732.09</u>
TOTAL					-11,732.09
Check	3654	09/20/2017	Pawtucket Water Supply Board	1001 · Navigant GF Operating 6211 · Water Usage Fees	<u>-50.42</u>
TOTAL					-50.42

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

Type	Num	Date	Name	Account	Paid Amount
Check	3655	09/20/2017	Shell Fleet Plus	1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil	<u>-505.53</u>
TOTAL					-505.53
Check	3656	09/20/2017	Tap Auto Service	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-360.19</u>
TOTAL					-360.19
Check	3657	09/20/2017	Verizon Wireless	1001 · Navigant GF Operating 6202.02 · Air Cards 6202.02 · Air Cards	<u>-320.08</u>
TOTAL					-480.22
Check	3658	09/20/2017	Health Care Technology	1001 · Navigant GF Operating 6125 · ALS & Medical Supplies	<u>-559.04</u>
TOTAL					-559.04
Check	3659	09/20/2017	Cox Communications	1001 · Navigant GF Operating 6202.01 · Telephone	<u>-914.57</u>
TOTAL					-914.57
Check	3661	09/22/2017	Town of Cumberland Clerks Office	1001 · Navigant GF Operating 7050 · Tax - Legal & Collection Fees	<u>-49.00</u>
TOTAL					-49.00
Check	3662	09/25/2017	Cumberland Fire District	1001 · Navigant GF Operating 1002 · FNB HRA Checking	<u>-10,000.00</u>
TOTAL					-10,000.00
Check	3663	09/28/2017	Absolute Auto-Glass, Inc.	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-800.00</u>
TOTAL					-800.00
Check	3664	09/28/2017	Michelle D. Baker, Esq.	1001 · Navigant GF Operating 6725 · Tax Sale Fee	<u>-6,150.00</u>
TOTAL					-6,150.00
Check	3665	09/28/2017	Belmont Springs	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	<u>-163.91</u>
TOTAL					-163.91
Check	3666	09/28/2017	A & P Fire Systems	1001 · Navigant GF Operating 6150 · Fire Alarm Testing 6150 · Fire Alarm Testing 6150 · Fire Alarm Testing	<u>-243.00</u>
TOTAL					-243.00
Check	3667	09/28/2017	Blue Cross & Blue Shield	1001 · Navigant GF Operating 6410.01 · Healthcare Insurance 6510.01 · Healthcare Insurance -Retir... 6610.01 · Healthcare Insurance -Admin	<u>-85,512.66</u>
TOTAL					-85,512.66
Check	3668	09/28/2017	B & M Printing	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	<u>-26.00</u>
TOTAL					-26.00

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

Type	Num	Date	Name	Account	Paid Amount
Check	3669	09/28/2017	Industrial Oil & Supply	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-57.89
TOTAL					-57.89
Check	3670	09/28/2017	Northeast Rescue Systems	1001 · Navigant GF Operating	
				6110 · Equipment Purchase & Upgrad...	-264.00
				6101 · Vehicle Repair & Maintenance	-417.60
TOTAL					-681.60
Check	3671	09/28/2017	Ralco Equipment Co., Inc	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-1,875.58
TOTAL					-1,875.58
Check	3672	09/28/2017	Staples Credit	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-22.68
				6705 · Office Supplies & Expenses	-45.04
				6705 · Office Supplies & Expenses	-9.83
				6705 · Office Supplies & Expenses	-147.13
TOTAL					-224.68
Check	3673	09/28/2017	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				
	Sep 17	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
4000.02 · Tax Revenue 2017	618,789.08	1,856,367.32	7,425,469.00	-5,569,101.68	25.0%
4001 · Tax Revenue Prior Years	14,666.67	44,000.01	176,000.00	-131,999.99	25.0%
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	6,521.51	16,480.15	35,000.00	-18,519.85	47.09%
4015 · Fire Prevention/Plan Review	2,601.00	7,929.00	48,000.00	-40,071.00	16.52%
4050 · Interest Income General Fund	913.07	2,476.30	8,000.00	-5,523.70	30.95%
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	58.76	184.35	700.00	-515.65	26.34%
4080 · Interest Income Navigant CD	107.31	271.65			
4103 · Grant Income	0.00	0.00	0.00	0.00	0.0%
4105 · Reimbursed Ins.-Former Employee	2,737.89	8,219.29	33,000.00	-24,780.71	24.91%
4110 · Miscellaneous Other Income	662.60	912.59	5,000.00	-4,087.41	18.25%
4110.1 · Revenue Rescue Income	7,304.99	7,304.99	10,000.00	-2,695.01	73.05%
4110.2 · Insurance Refund	0.00	0.00	0.00	0.00	0.0%
4110.3 · Detail Reimbursement	8,313.00	10,553.70	43,000.00	-32,446.30	24.54%
4110.4 · IOD Ins. Reimbursement	14,486.92	36,239.03	0.00	36,239.03	100.0%
4110.6 · MLC Fees	2,850.00	8,475.00	20,000.00	-11,525.00	42.38%
4110.7 · RB Battery Reimbursement	285.00	285.00	0.00	285.00	100.0%
4112 · Income Radio Box 2017	1,916.67	5,625.01	23,000.00	-17,374.99	24.46%
4114 · Income Radio Box Prior Years	0.00	125.00	0.00	125.00	100.0%
4115 · Tax Sale Fee Income	2,500.00	7,500.00	30,000.00	-22,500.00	25.0%
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%
Total Income	684,714.47	2,012,988.68	7,958,297.00	-5,945,308.32	25.29%
Gross Profit	684,714.47	2,012,988.68	7,958,297.00	-5,945,308.32	25.29%
Expense					
6100 · Vehicle Gas & Oil	3,076.44	8,764.67	35,000.00	-26,235.33	25.04%
6101 · Vehicle Repair & Maintenance	6,741.99	31,189.20	85,000.00	-53,810.80	36.69%
6110 · Equipment Purchase & Upgrading	6,723.00	7,861.00	40,000.00	-32,139.00	19.65%
6110.01 · Turnout Gear	0.00	388.30	10,000.00	-9,611.70	3.88%
6112 · Equipment Supplies & Repairs	792.89	3,367.52	10,000.00	-6,632.48	33.68%
6113 · Equip Testing & Certification	833.37	2,500.11	10,000.00	-7,499.89	25.0%
6120 · Radio Equip Upgrades & Maint	930.45	3,858.08	7,000.00	-3,141.92	55.12%
6125 · ALS & Medical Supplies	624.22	3,623.33	10,000.00	-6,376.67	36.23%
6130 · Air Cascade Maintenance	0.00	720.78	3,500.00	-2,779.22	20.59%
6140 · Communications Upgrades	0.00	100.00			
6145 · Reporting Software	405.67	1,622.68	7,000.00	-5,377.32	23.18%
6150 · Fire Alarm Testing	243.00	299.00	1,500.00	-1,201.00	19.93%
6200 · Electricity	2,839.26	8,780.88	39,000.00	-30,219.12	22.52%
6201 · Gas & Hot Water	351.10	1,075.14	15,000.00	-13,924.86	7.17%
6202.01 · Telephone	1,064.56	3,234.11	15,000.00	-11,765.89	21.56%
6202.02 · Air Cards	480.22	1,440.52	5,500.00	-4,059.48	26.19%
6210 · Sewer Assessment & Usage	231.78	691.65	3,500.00	-2,808.35	19.76%
6211 · Water Usage Fees	50.42	478.78	8,000.00	-7,521.22	5.99%
6215.01 · Hydrant Fees - Cumberland	18,755.83	56,267.53	225,070.00	-168,802.47	25.0%
6215.02 · Hydrant Fees - Pawtucket	11,732.09	34,502.18	138,000.00	-103,497.82	25.0%
6301 · Building Supplies & Maint.	2,003.83	6,959.17	25,000.00	-18,040.83	27.84%

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

	TOTAL				
	Sep 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	201,141.43	660,987.61	2,863,239.00	-2,202,251.39	23.09%
6400.02 - EMT Incentive	6,146.00	19,974.50	86,000.00	-66,025.50	23.23%
6400.03 - OT Wages	99,315.33	334,245.34	575,941.00	-241,695.66	58.04%
6400.08 - Holiday Stipend	13,430.38	40,520.36	165,186.00	-124,665.64	24.53%
6400.09 - Longevity Pay	8,925.39	24,745.63	137,000.00	-112,254.37	18.06%
6400.10 - Acting Officer Pay	0.00	281.10	2,000.00	-1,718.90	14.06%
6400.11 - Detail Pay	1,701.00	6,219.00	15,000.00	-8,781.00	41.46%
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	51,966.39	0.00	51,966.39	100.0%
6400.14 - Clothing Allowance	3,900.00	11,700.00	46,800.00	-35,100.00	25.0%
6400.15 - Education Incentive	500.00	1,500.00	7,000.00	-5,500.00	21.43%
6401 - Payroll Tax Expense	26,156.73	88,686.02	334,942.00	-246,255.98	26.48%
6402 - Pension Expense	53,988.34	173,265.35	706,115.00	-532,849.65	24.54%
6410.01 - Healthcare Insurance	70,026.36	215,011.51	846,200.00	-631,188.49	25.41%
6410.02 - Healthcare Co-Pays	-8,388.40	-27,113.50	-109,994.00	82,880.50	24.65%
6410.03 - Healthcare Reimb. (HRA) -FF	6,932.91	15,938.99	40,000.00	-24,061.01	39.85%
6410.04 - Healthcare -Dental	6,160.10	18,147.27	68,820.00	-50,672.73	26.37%
6410.05 - Healthcare -Vision	400.00	1,200.00	5,100.00	-3,900.00	23.53%
6420 - Life Insurance	862.50	2,587.50	10,350.00	-7,762.50	25.0%
6430 - Education Tuition Cost	0.00	0.00	6,000.00	-6,000.00	0.0%
6510.01 - Healthcare Insurance -Retirees	9,997.30	29,991.90	122,000.00	-92,008.10	24.58%
6510.03 - Healthcare Reimb. (HRA)-Retiree	533.34	2,199.15	6,000.00	-3,800.85	36.65%
6510.04 - Healthcare -Dental -Retirees	405.80	1,217.40	4,900.00	-3,682.60	24.85%
6520 - COLA - Retirees	866.67	2,599.97	10,400.00	-7,800.03	25.0%
6600 - Administrative Salaries	22,383.52	73,277.81	290,475.00	-217,197.19	25.23%
6605 - District Commissioner Stipends	1,891.66	5,675.00	22,700.00	-17,025.00	25.0%
6610.01 - Healthcare Insurance -Admin	5,317.84	15,953.52	67,700.00	-51,746.48	23.57%
6610.02 - Healthcare Co-Pays -Admin	-638.12	-2,044.23	-8,300.00	6,255.77	24.63%
6610.03 - Healthcare Reimb. (HRA)-Admin	444.98	1,730.60	6,500.00	-4,769.40	26.63%
6610.04 - Healthcare -Dental -Admin	553.96	1,661.88	6,648.00	-4,986.12	25.0%
6615 - Payroll Tax Expense -Admin	1,663.57	5,518.28	22,200.00	-16,681.72	24.86%
6701 - Insurances	25,332.91	75,998.81	336,000.00	-260,001.19	22.62%
6703.01 - Legal	0.00	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	415.86	4,290.11	9,500.00	-5,209.89	45.16%
6706 - Printing & Postage	335.89	943.98	5,000.00	-4,056.02	18.88%
6707 - Newspaper Advertisements	0.00	0.00	1,500.00	-1,500.00	0.0%
6708 - Computer Development Program	91.87	775.13	2,500.00	-1,724.87	31.01%
6709 - Computerized Tax Bills	1,125.00	3,375.00	13,500.00	-10,125.00	25.0%
6710 - External Accounting Fees	1,666.66	5,000.00	20,000.00	-15,000.00	25.0%
6711 - Fire Chief Expenses	0.00	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	575.20	1,996.40	12,000.00	-10,003.60	16.64%
6715 - Professional Fees	0.00	0.00	2,000.00	-2,000.00	0.0%
6716 - Videographer	0.00	540.00	2,500.00	-1,960.00	21.6%
6720 - Abatements	12.74	13.54	20,000.00	-19,986.46	0.07%
6725 - Tax Sale Fee	2,500.00	7,500.00	30,000.00	-22,500.00	25.0%
6730 - Bank Service Fee	15.00	30.00	100.00	-70.00	30.0%
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				
	Sep 17	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
6800 - Affiliated Fire Associations	0.00	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	1,696.00	2,015.00	5,000.00	-2,985.00	40.3%
6905.02 - FP & EMS Training	0.00	0.00	3,000.00	-3,000.00	0.0%
6906 - Medical Examinations	55.00	710.00	5,500.00	-4,790.00	12.91%
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	299.70	546.05	7,500.00	-6,953.95	7.28%
7040 - Spec. Fund Fire Prevention Exp	5,978.72	6,534.94	18,000.00	-11,465.06	36.31%
7050 - Tax - Legal & Collection Fees	102.23	124.33	1,000.00	-875.67	12.43%
7080 - Interest Expense-L-1 Truck Loan	466.73	925.06			
7305 - Capital Expenditures	0.00	0.00	0.00	0.00	0.0%
7310 - Capital Improvements	3,225.00	3,225.00	90,000.00	-86,775.00	3.58%
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%
Total Expense	656,157.97	2,072,241.82	7,958,297.00	-5,886,055.18	26.04%
Net Ordinary Income	28,556.50	-59,253.14	0.00	-59,253.14	100.0%
Net Income	28,556.50	-59,253.14	0.00	-59,253.14	100.0%

Cumberland Fire District

Trial Balance

As of September 30, 2017

	Sep 30, 17	
	Debit	Credit
1001 · Navigant GF Operating	251,215.80	
1002 · FNB HRA Checking	11,082.62	
1003 · FNB HRA Savings	0.00	
1004 · FNB Fire Prevention	44,432.87	
1005 · Navigant Savings MM	1,496,068.54	
1007 · FNB Retiree HealthCare Fund	308,229.88	
1008 · FNB Truck Fund	40.03	
1009 · FNB FP Savings	16.76	
1010 · Navigant Comm/Training	93,877.00	
1011 · Navigant CD	105,571.65	
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	47,766.06	
1215 · Tax Receivable 2017	2,797,962.27	
1300 · Collection/Returned CK Fees	100.00	
1305 · Tax Sale Fees	21,847.86	
1310 · Radio Box Fees	2,550.00	
1311 · FF Detail Receivable	2,240.70	
1312 · Fire Prevention Fees	0.00	
1313 · Misc Fire Prevention Receivable	85.50	
1315 · Misc. Accounts Receivable	0.00	
1316 · MLC Receivable	50.00	
1320 · Prepaid Expenses	0.00	
1320.01 · Prepaid Expenses-Insurances	292,083.66	
1320.02 · Prepaid Expenses-Hydrant Fees	167,802.47	
1320.03 · Prepaid Expenses-COLA	7,711.71	
1320.04 · Prepaid Expenses-Clothing Allow	31,050.00	
1320.05 · Prepaid Expenses-Tax Sale Fees	12,645.00	
1320.06 · Prepaid Expenses-Comp Tx Bills	7,979.18	
1320.08 · Prepaid Expenses-Comm Stipends	0.00	
1320.09 · Prepaid Expenses-Educ Incentive	4,500.00	
1320.10 · Prepaid Expenses-Equip Testing	874.89	
1320.11 · Pepaid Expenses-Radio Box Fund	5,245.56	
1321 · Deferred Expense	0.00	
1400 · Land	779,800.00	
1500 · Buildings & Improvements	345,416.09	
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	

Cumberland Fire District
Trial Balance
As of September 30, 2017

	Sep 30, 17	
	Debit	Credit
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		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.		164.58
2035 · CMEFCU - SAVINGS	0.00	
2250 · Deferred Tax Revenue 2015/2016	0.00	
2251 · Deferred Taxes 2016 & prior		145,283.04
2252 · Deferred Tax Revenue 2017-2018		5,566,615.84
2280 · Misc Other Deferred Revenue		1,775.00
2281 · Deferred Tax Sale Fee Income		54,307.25
2285 · Deferred Radio Box Income		19,174.99
2505 · Notes Payable - NCFD Truck Loan	0.00	
2510 · Notes Payable - L-1 Truck Loan		97,104.16
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		5,000.00
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		1,856,367.32
4001 · Tax Revenue Prior Years		44,000.01
4003 · Tax Revenue Refund	0.00	
4007 · NSF Fee Reimbursement Income	0.00	
4010 · Interest Income- Past Due Taxes		16,480.15
4015 · Fire Prevention/Plan Review		7,929.00
4050 · Interest Income General Fund		2,476.30
4060 · Interest Income Truck Fund		29.74
4065 · Interest Income Fire Prevention		10.55
4070 · Interest Income-Retiremt Health		184.35
4080 · Interest Income Navigant CD		271.65
4105 · Reimbursed Ins.-Former Employee		8,219.29
4110 · Miscellaneous Other Income		912.59
4110.1 · Revenue Rescue Income		7,304.99
4110.3 · Detail Reimbursement		10,553.70
4110.4 · IOD Ins. Reimbursement		36,239.03
4110.6 · MLC Fees		8,475.00
4110.7 · RB Battery Reimbursement		285.00
4112 · Income Radio Box 2017		5,625.01
4114 · Income Radio Box Prior Years		125.00
4115 · Tax Sale Fee Income		7,500.00
6100 · Vehicle Gas & Oil	8,764.67	
6101 · Vehicle Repair & Maintenance	31,189.20	
6110 · Equipment Purchase & Upgrading	7,861.00	
6110.01 · Turnout Gear	388.30	
6112 · Equipment Supplies & Repairs	3,367.52	
6113 · Equip Testing & Certification	2,500.11	
6120 · Radio Equip Upgrades & Maint	3,858.08	
6125 · ALS & Medical Supplies	3,623.33	
6130 · Air Cascade Maintenance	720.78	
6140 · Communications Upgrades	100.00	
6145 · Reporting Software	1,622.68	
6150 · Fire Alarm Testing	299.00	
6200 · Electricity	8,780.88	
6201 · Gas & Hot Water	1,075.14	
6202.01 · Telephone	3,234.11	
6202.02 · Air Cards	1,440.52	

Cumberland Fire District

11/17/17

Trial Balance

Accrual Basis

As of September 30, 2017

	Sep 30, 17	
	Debit	Credit
6210 · Sewer Assessment & Usage	691.65	
6211 · Water Usage Fees	478.78	
6215.01 · Hydrant Fees - Cumberland	56,267.53	
6215.02 · Hydrant Fees - Pawtucket	34,502.18	
6301 · Building Supplies & Maint.	6,959.17	
6400.01 · Firefighters Salaries	660,987.61	
6400.02 · EMT Incentive	19,974.50	
6400.03 · OT Wages	334,245.34	
6400.08 · Holiday Stipend	40,520.36	
6400.09 · Longevity Pay	24,745.63	
6400.10 · Acting Officer Pay	281.10	
6400.11 · Detail Pay	6,219.00	
6400.13 · Injured on Duty Salaries	51,966.39	
6400.14 · Clothing Allowance	11,700.00	
6400.15 · Education Incentive	1,500.00	
6401 · Payroll Tax Expense	88,686.02	
6402 · Pension Expense	173,265.35	
6410.01 · Healthcare Insurance	215,011.51	
6410.02 · Healthcare Co-Pays		27,113.50
6410.03 · Healthcare Reimb. (HRA) -FF	15,938.99	
6410.04 · Healthcare -Dental	18,147.27	
6410.05 · Healthcare -Vision	1,200.00	
6420 · Life Insurance	2,587.50	
6510.01 · Healthcare Insurance -Retirees	29,991.90	
6510.03 · Healthcare Reimb. (HRA)-Retiree	2,199.15	
6510.04 · Healthcare -Dental -Retirees	1,217.40	
6520 · COLA - Retirees	2,599.97	
6600 · Administrative Salaries	73,277.81	
6605 · District Commissioner Stipends	5,675.00	
6610.01 · Healthcare Insurance -Admin	15,953.52	
6610.02 · Healthcare Co-Pays -Admin		2,044.23
6610.03 · Healthcare Reimb. (HRA)-Admin	1,730.60	
6610.04 · Healthcare -Dental -Admin	1,661.88	
6615 · Payroll Tax Expense -Admin	5,518.28	
6701 · Insurances	75,998.81	
6703.01 · Legal	1,143.75	
6705 · Office Supplies & Expenses	4,290.11	
6706 · Printing & Postage	943.98	
6708 · Computer Development Program	775.13	
6709 · Computerized Tax Bills	3,375.00	
6710 · External Accounting Fees	5,000.00	
6711 · Fire Chief Expenses	261.74	
6714 · Payroll Processing Fees	1,996.40	
6716 · Videographer	540.00	
6720 · Abatements	13.54	
6725 · Tax Sale Fee	7,500.00	
6730 · Bank Service Fee	30.00	
6800 · Affiliated Fire Associations	139.00	
6905.01 · Drills & Training	2,015.00	
6906 · Medical Examinations	710.00	
7010 · Contingency	785.00	
7030 · Spec. Fund Radio Box Alarm	546.05	
7040 · Spec. Fund Fire Prevention Exp	6,534.94	
7050 · Tax - Legal & Collection Fees	124.33	
7080 · Interest Expense-L-1 Truck Loan	925.06	
7310 · Capital Improvements	3,225.00	
TOTAL	<u>12,974,281.22</u>	<u>12,974,281.22</u>