



Cumberland Fire Department

Financial Report

Period Ending: June 30, 2017

Presented: July 25, 2017

Presented by: Diane Karolyshyn, Finance Director

Cumberland Fire District

Balance Sheet

As of June 30, 2017

	<u>Jun 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Navigant GF Operating	850,747.91
1002 · FNB HRA Checking	5,148.11
1004 · FNB Fire Prevention	45,296.80
1005 · Navigant Savings MM	93,592.24
1007 · FNB Retiree HealthCare Fund	308,045.53
1008 · FNB Truck Fund	282,690.29
1009 · FNB FP Savings	100,306.21
1010 · Navigant Comm/Training	89,719.11
Total Checking/Savings	<u>1,775,546.20</u>
Other Current Assets	
1205 · Tax Receivable 2015 & Prior	24,907.53
1210 · Tax Receivable 2016	150,094.11
1215 · Tax Receivable 2017	7,457,209.52
1300 · Collection/Returned CK Fees	50.00
1305 · Tax Sale Fees	26,857.25
1310 · Radio Box Fees	24,925.00
1315 · Misc. Accounts Receivable	50.00
1320 · Prepaid Expenses	5,602.50
Total Other Current Assets	<u>7,689,695.91</u>
Total Current Assets	<u>9,465,242.11</u>
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	10,081.93
1520 · Furniture and Fixtures	17,022.90
1600 · Accumulated Depreciation	-4,347,921.00
Total Fixed Assets	<u>174,142.16</u>
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	<u>153,478.00</u>
TOTAL ASSETS	<u>9,792,862.27</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2013 · Payroll Tax SDI WH	12,207.35
2026 · AFLAC	-12.21
2028 · P & F Insurance Assoc.	200.84
2250 · Deferred Tax Revenue 2015/2016	18,910.41
2251 · Deferred Tax Revenue 2016-2017	182,419.02
2252 · Deferred Tax Revenue 2017-2018	7,457,748.74
2280 · Misc Other Deferred Revenue	28,582.25
2285 · Deferred Radio Box Income	25,175.00
2700.01 · Accrued Tax Revenue 2017	1,454,972.55
2705.01 · Accrued Radio Box Income 2017	12,375.00
Total Other Current Liabilities	<u>9,192,578.95</u>
Total Current Liabilities	<u>9,192,578.95</u>
Total Liabilities	<u>9,192,578.95</u>
Equity	
3200 · Unrestricted Net Assets	211,909.76
3300 · Fund Balance transfer from Old	694,361.47
Net Income	-305,987.91
Total Equity	<u>600,283.32</u>
TOTAL LIABILITIES & EQUITY	<u>9,792,862.27</u>

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

Type	Num	Date	Name	Account	Paid Amount
Check		06/05/2017	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 6410.03 · Healthcare Reimb. (HRA) -FF 6510.03 · Healthcare Reimb. (HRA)-Retiree 6510.03 · Healthcare Reimb. (HRA)-Retiree	-220.16 -187.14 -66.76 -23.17 -209.76 -162.60
TOTAL					-869.59
Check	EFT	06/12/2017	London Health CDH	1002 · FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF 6510.03 · Healthcare Reimb. (HRA)-Retiree 6410.03 · Healthcare Reimb. (HRA) -FF 6410.03 · Healthcare Reimb. (HRA) -FF	-113.57 -184.80 -44.16 -79.47
TOTAL					-422.00
Check	EFT	06/19/2017	London Health CDH	1002 · FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF 6410.03 · Healthcare Reimb. (HRA) -FF	-933.23 -118.56
TOTAL					-1,051.79
Check	EFT	06/26/2017	London Health CDH	1002 · FNB HRA Checking 6510.03 · Healthcare Reimb. (HRA)-Retiree	-49.98
TOTAL					-49.98
Check	EFT	06/29/2017		1001 · Navigant GF Operating 4000.01 · Tax Revenue 2016 6730 · Bank Service Fee	-231.02 -15.00
TOTAL					-246.02
Check	POS	06/02/2017	Digi-Key Corp.	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	-15.94
TOTAL					-15.94
Check	POS	06/02/2017	N.E. Association of Fire Chiefs, Inc.	1001 · Navigant GF Operating 6711 · Fire Chief Expenses	-125.00
TOTAL					-125.00
Check	POS	06/06/2017	CARiD	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-21.41
TOTAL					-21.41
Check	POS	06/06/2017	Miradore Ltd	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	-16.14
TOTAL					-16.14
Check	POS	06/08/2017	Interlight	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-27.50
TOTAL					-27.50
Check	POS	06/14/2017	Southwest Airlines	1001 · Navigant GF Operating 7010 · Contingency	-1,703.76
TOTAL					-1,703.76
Check	POS	06/16/2017	Staples Store	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	-40.68
TOTAL					-40.68
Check	POS	06/19/2017	Condor Werke USA	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	-38.93
TOTAL					-38.93

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Type	Num	Date	Name	Account	Paid Amount
Check	POS	06/21/2017	Best Buy	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	<u>-21.24</u>
TOTAL					-21.24
Check	POS	06/23/2017	Adobe Systems Inc.	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	<u>-64.16</u>
TOTAL					-64.16
Check	POS	06/26/2017	CODE 42 SOFTWARE	1001 · Navigant GF Operating 6708 · Computer Development Program	<u>-9.99</u>
TOTAL					-9.99
Check	1054	06/08/2017	Craig Emerson	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	<u>-62.01</u>
TOTAL					-62.01
Check	1055	06/21/2017	Depault Ace Hardware	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	<u>-9.99</u>
TOTAL					-9.99
Check	3315	06/01/2017	Verizon	1001 · Navigant GF Operating 6202.01 · Telephone	<u>-216.65</u>
TOTAL					-216.65
Check	3316	06/01/2017	Video Artistry	1001 · Navigant GF Operating 6716 · Videographer 6716 · Videographer	<u>-180.00</u> <u>-180.00</u>
TOTAL					-360.00
Check	3317	06/08/2017	Michelle D. Baker, Esq.	1001 · Navigant GF Operating 6725 · Tax Sale Fee	<u>-23,439.12</u>
TOTAL					-23,439.12
Check	3318	06/08/2017	Cumberland, RI - Water Sta 4	1001 · Navigant GF Operating 6211 · Water Usage Fees	<u>-28.00</u>
TOTAL					-28.00
Check	3319	06/08/2017	Cumberland, RI - Water Sta 2	1001 · Navigant GF Operating 6211 · Water Usage Fees	<u>-132.09</u>
TOTAL					-132.09
Check	3320	06/08/2017	National Grid Elec Sta5L	1001 · Navigant GF Operating 6200 · Electricity	<u>-22.78</u>
TOTAL					-22.78
Check	3321	06/08/2017	National Grid Elec Sta4L	1001 · Navigant GF Operating 6200 · Electricity	<u>-22.78</u>
TOTAL					-22.78
Check	3322	06/08/2017	EXXONMOBIL	1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil	<u>-407.07</u>
TOTAL					-407.07
Check	3323	06/08/2017	Cumberland, RI - Water Sta 5	1001 · Navigant GF Operating 6211 · Water Usage Fees	<u>-139.07</u>
TOTAL					-139.07

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Type	Num	Date	Name	Account	Paid Amount
Check	3324	06/08/2017	Jalette Contracting, Inc.	1001 · Navigant GF Operating 7310 · Capital Improvements	<u>-11,995.00</u>
TOTAL					-11,995.00
Check	3325	06/21/2017	United States Treasury	1001 · Navigant GF Operating 6735 · IRS HRA Fee	<u>-136.71</u>
TOTAL					-136.71
Check	3326	06/21/2017	A & I Radiator	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-90.00</u>
TOTAL					-90.00
Check	3327	06/21/2017	Allied Auto Parts	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-39.83</u>
TOTAL					-39.83
Check	3328	06/21/2017	A & P Fire Systems	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	<u>-170.00</u>
TOTAL					-170.00
Check	3329	06/21/2017	Town of Cumberland -Hwy Dept	1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil	<u>-235.21</u>
TOTAL					-235.21
Check	3330	06/21/2017	Kevin Clarke	1001 · Navigant GF Operating 6510.01 · Healthcare Insurance -Retirees	<u>-51.14</u>
TOTAL					-51.14
Check	3331	06/21/2017	Cox Communications	1001 · Navigant GF Operating 6202.01 · Telephone	<u>-937.30</u>
TOTAL					-937.30
Check	3332	06/21/2017	Cumberland Pest Control, LLC	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	<u>-25.00</u> <u>-30.00</u> <u>-25.00</u>
TOTAL					-80.00
Check	3333	06/21/2017	The Call	1001 · Navigant GF Operating 6707 · Newspaper Advertisements	<u>-140.28</u>
TOTAL					-140.28
Check	3334	06/21/2017	Concept Building LLC	1001 · Navigant GF Operating 7010 · Contingency	<u>-500.00</u>
TOTAL					-500.00
Check	3335	06/21/2017	Depault Ace Hardware	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs 6101 · Vehicle Repair & Maintenance	<u>-6.84</u> <u>-27.14</u>
TOTAL					-33.98
Check	3336	06/21/2017	Fire Service Testing Co.	1001 · Navigant GF Operating 6905.01 · Drills & Training 6905.01 · Drills & Training	<u>-810.00</u> <u>-870.00</u>
TOTAL					-1,680.00
Check	3337	06/21/2017	ICSC	1001 · Navigant GF Operating 6130 · Air Cascade Maintenance	<u>-272.04</u>
TOTAL					-272.04

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Type	Num	Date	Name	Account	Paid Amount
Check	3338	06/21/2017	Janitech	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	-513.67 -153.48 -120.63 -350.06
TOTAL					-1,137.84
Check	3339	06/21/2017	Kafin Oil Co., Inc.	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	-495.00 -649.00
TOTAL					-1,144.00
Check	3340	06/21/2017	Kelley Nickson Morris	1001 · Navigant GF Operating 6703.01 · Legal	-2,625.00
TOTAL					-2,625.00
Check	3341	06/21/2017	Minuteman Trucks, Inc	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance	-39.17 -76.08 -33.35
TOTAL					-148.60
Check	3342	06/21/2017	Moore Medical LLC	1001 · Navigant GF Operating 6125 · ALS & Medical Supplies	-286.67
TOTAL					-286.67
Check	3343	06/21/2017	Minuteman Trucks, Inc	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-2,211.65
TOTAL					-2,211.65
Check	3344	06/21/2017	NAPA Auto Parts	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-28.38
TOTAL					-28.38
Check	3345	06/21/2017	Narragansett Bay Comm Sta1	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	-121.48
TOTAL					-121.48
Check	3346	06/21/2017	Narragansett Bay Comm Sta2	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	-75.63
TOTAL					-75.63
Check	3347	06/21/2017	Narragansett Bay Comm Sta4	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	-44.81
TOTAL					-44.81
Check	3348	06/21/2017	Northeast Rescue Systems	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	-40.00
TOTAL					-40.00
Check	3349	06/21/2017	National Grid Elec Sta1	1001 · Navigant GF Operating 6200 · Electricity	-620.96
TOTAL					-620.96
Check	3350	06/21/2017	National Grid Elec Sta2	1001 · Navigant GF Operating 6200 · Electricity	-304.87
TOTAL					-304.87

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Type	Num	Date	Name	Account	Paid Amount
Check	3351	06/21/2017	National Grid Elec Sta4	1001 · Navigant GF Operating 6200 · Electricity	<u>-793.09</u>
TOTAL					-793.09
Check	3352	06/21/2017	National Grid Elec Sta5A	1001 · Navigant GF Operating 6200 · Electricity	<u>-12.57</u>
TOTAL					-12.57
Check	3353	06/21/2017	National Grid Elec Sta5	1001 · Navigant GF Operating 6200 · Electricity	<u>-390.79</u>
TOTAL					-390.79
Check	3354	06/21/2017	National Grid Gas Sta1	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-127.42</u>
TOTAL					-127.42
Check	3355	06/21/2017	National Grid Gas Sta2	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-95.65</u>
TOTAL					-95.65
Check	3356	06/21/2017	National Grid Gas Sta4	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-75.80</u>
TOTAL					-75.80
Check	3357	06/21/2017	National Grid Gas Sta5A	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-111.00</u>
TOTAL					-111.00
Check	3358	06/21/2017	National Grid Gas Sta5	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-861.09</u>
TOTAL					-861.09
Check	3359	06/21/2017	NETS	1001 · Navigant GF Operating 6113 · Equip Testing & Certification	<u>-1,073.00</u>
TOTAL					-1,073.00
Check	3360	06/21/2017	Pawtucket Water Supply -Hydrants	1001 · Navigant GF Operating 6215.02 · Hydrant Fees - Pawtucket	<u>-11,474.60</u>
TOTAL					-11,474.60
Check	3361	06/21/2017	Pawtucket Water Supply Board	1001 · Navigant GF Operating 6211 · Water Usage Fees	<u>-49.36</u>
TOTAL					-49.36
Check	3362	06/21/2017	Prime Systems, Inc	1001 · Navigant GF Operating 6150 · Fire Alarm Testing	<u>-56.00</u>
TOTAL					-56.00
Check	3363	06/21/2017	Ralco Equipment Co., Inc	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance	<u>-1,083.56</u> <u>-572.29</u>
TOTAL					-1,655.85
Check	3364	06/21/2017	Rossi Law Offices LTD	1001 · Navigant GF Operating 7050 · Tax - Legal & Collection Fees	<u>-375.76</u>
TOTAL					-375.76

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Type	Num	Date	Name	Account	Paid Amount
Check	3365	06/21/2017	RI Fire Instructors' Association	1001 · Navigant GF Operating	
				6905.01 · Drills & Training	-50.00
				6905.01 · Drills & Training	-50.00
TOTAL					-100.00
Check	3366	06/21/2017	State of Rhode Island	1001 · Navigant GF Operating	
				6905.01 · Drills & Training	-100.00
TOTAL					-100.00
Check	3367	06/21/2017	Roger's Ace Hardware Inc	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-280.75
				6301 · Building Supplies & Maint.	-0.99
				6301 · Building Supplies & Maint.	-89.36
TOTAL					-371.10
Check	3368	06/21/2017	Vincent F. Ragosta, Jr.	1001 · Navigant GF Operating	
				6703.01 · Legal	-400.00
TOTAL					-400.00
Check	3369	06/21/2017	Shell Fleet Plus	1001 · Navigant GF Operating	
				6100 · Vehicle Gas & Oil	-488.97
TOTAL					-488.97
Check	3370	06/21/2017	Strobes N' More	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-139.99
TOTAL					-139.99
Check	3371	06/21/2017	Staples Credit	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-46.99
				6705 · Office Supplies & Expenses	-46.79
TOTAL					-93.78
Check	3372	06/21/2017	Shipman's Fire Equipment	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-15.95
TOTAL					-15.95
Check	3373	06/21/2017	Tap Auto Service	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-524.35
				6101 · Vehicle Repair & Maintenance	-396.40
TOTAL					-920.75
Check	3374	06/21/2017	Tire Doctor LLC	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-43.50
TOTAL					-43.50
Check	3375	06/21/2017	TH Malloy & Sons, Inc	1001 · Navigant GF Operating	
				6100 · Vehicle Gas & Oil	-2,043.04
TOTAL					-2,043.04
Check	3376	06/21/2017	Verizon Wireless	1001 · Navigant GF Operating	
				6202.02 · Air Cards	-132.95
				6202.02 · Air Cards	-320.08
TOTAL					-453.03
Check	3377	06/21/2017	Video Artistry	1001 · Navigant GF Operating	
				6716 · Videographer	-180.00
TOTAL					-180.00

**Cumberland Fire District
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Type	Num	Date	Name	Account	Paid Amount
Check	3378	06/21/2017	Woonsocket Door	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	<u>-190.00</u>
TOTAL					-190.00
Check	3379	06/21/2017	City of Woonsocket -Hydrants	1001 · Navigant GF Operating 6215.01 · Hydrant Fees - Cumberland	<u>-767.36</u>
TOTAL					-767.36
Check	3380	06/21/2017	Zoll Medical Corp	1001 · Navigant GF Operating 6125 · ALS & Medical Supplies	<u>-285.00</u>
TOTAL					-285.00
Check	3381	06/28/2017	Gregory Jones	1001 · Navigant GF Operating 6410.01 · Healthcare Insurance	<u>-2,180.12</u>
TOTAL					-2,180.12
Check	3382	06/28/2017	Gary Grenier	1001 · Navigant GF Operating 6410.01 · Healthcare Insurance	<u>-2,180.12</u>
TOTAL					-2,180.12
Check	3383	06/28/2017	Ralco Equipment Co., Inc	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance	<u>-11,602.19</u> <u>-2,943.27</u>
TOTAL					-14,545.46
Check	3384	06/28/2017	DELL Marketing L.P.	1001 · Navigant GF Operating 1515 · Office Equipment	<u>-766.46</u>
TOTAL					-766.46
Check	3385	06/28/2017	A. Charpentier Power Systems	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	<u>-193.00</u>
TOTAL					-193.00
Check	3386	06/28/2017	A & P Fire Systems	1001 · Navigant GF Operating 6150 · Fire Alarm Testing 6150 · Fire Alarm Testing 6150 · Fire Alarm Testing	<u>-81.00</u> <u>-81.00</u> <u>-81.00</u>
TOTAL					-243.00
Check	3387	06/28/2017	Belmont Springs	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	<u>-73.96</u> <u>-54.82</u> <u>-96.13</u> <u>-62.37</u>
TOTAL					-287.28
Check	3388	06/28/2017	Bulldog Fire Apparatus, Inc.	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-2,027.05</u>
TOTAL					-2,027.05
Check	3389	06/28/2017	L & J Auto	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance	<u>-391.30</u> <u>-616.12</u> <u>-62.30</u>
TOTAL					-1,069.72
Check	3390	06/28/2017	Landmark Occupational Health Center	1001 · Navigant GF Operating 6906 · Medical Examinations	<u>-630.00</u>
TOTAL					-630.00

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Type	Num	Date	Name	Account	Paid Amount
Check	3391	06/28/2017	NAPA Auto Parts	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	 -30.32
TOTAL					-30.32
Check	3392	06/28/2017	Staples Credit	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses 6705 · Office Supplies & Expenses 6705 · Office Supplies & Expenses 6705 · Office Supplies & Expenses	 -45.99 -48.06 -80.98 -54.87
TOTAL					-229.90
Check	3393	06/28/2017	Tap Auto Service	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance	 -158.88 -75.00
TOTAL					-233.88
Check	3394	06/28/2017	Verizon	1001 · Navigant GF Operating 6202.01 · Telephone	 -216.65
TOTAL					-216.65
Check	3395	06/28/2017	The Valley Breeze	1001 · Navigant GF Operating 6725 · Tax Sale Fee 6725 · Tax Sale Fee 6707 · Newspaper Advertisements	 -515.00 -230.00 -154.00
TOTAL					-899.00
Check	3396	06/28/2017	N.E. Association of Fire Chiefs, Inc.	1001 · Navigant GF Operating 6800 · Affiliated Fire Associations	 -25.00
TOTAL					-25.00
Check	3397	06/28/2017	Fire Chiefs Assoc. of Massachusetts	1001 · Navigant GF Operating 6800 · Affiliated Fire Associations	 -140.00
TOTAL					-140.00
Check	3398	06/28/2017	IAFC Membership	1001 · Navigant GF Operating 6711 · Fire Chief Expenses	 -224.00
TOTAL					-224.00
Check	3399	06/30/2017	U.S. Treasury	1001 · Navigant GF Operating 2011 · Payroll Tax FED W/H	 -25.64
TOTAL					-25.64
Check	3400	06/30/2017	AFLAC	1001 · Navigant GF Operating 2026 · AFLAC	 -167.16
TOTAL					-167.16
Check	3405	06/30/2017	University of Rhode Island	1001 · Navigant GF Operating 6906 · Medical Examinations	 -1,200.00
TOTAL					-1,200.00
Check	3406	06/30/2017	State of Rhode Island	1001 · Navigant GF Operating 6905.01 · Drills & Training	 -2,500.00
TOTAL					-2,500.00
Check	3407	06/30/2017	Video Artistry	1001 · Navigant GF Operating 6716 · Videographer	 -180.00
TOTAL					-180.00

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

	Jul '16 - Jun 17	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000.01 · Tax Revenue 2016	6,986,252.28	7,139,873.96	(153,621.68)	97.8%
4001 · Tax Revenue Prior Years	85,101.43	114,662.00	(29,560.57)	74.2%
4003 · Tax Revenue Refund	(12,097.37)	0.00	(12,097.37)	100.0%
4007 · NSF Fee Reimbursement Income	220.00	100.00	120.00	220.0%
4010 · Interest Income- Past Due Taxes	41,233.10	30,000.00	11,233.10	137.4%
4015 · Fire Prevention/Plan Review	77,422.00	42,000.00	35,422.00	184.3%
4050 · Interest Income General Fund	6,361.86	8,000.00	(1,638.14)	79.5%
4055 · Interest Income HRA Fund	159.75	200.00	(40.25)	79.9%
4060 · Interest Income Truck Fund	613.70	650.00	(36.30)	94.4%
4065 · Interest Income Fire Prevention	240.43	250.00	(9.57)	96.2%
4070 · Interest Income-Retiremt Health	660.31	700.00	(39.69)	94.3%
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	29,148.10	21,040.80	8,107.30	138.5%
4110 · Miscellaneous Other Income	4,974.55	5,000.00	(25.45)	99.5%
4110.1 · Revenue Rescue Income	11,754.01	8,000.00	3,754.01	146.9%
4110.2 · Insurance Refund	1,248.62	0.00	1,248.62	100.0%
4110.3 · Detail Reimbursement	44,670.65	25,231.00	19,439.65	177.0%
4110.4 · IOD Ins. Reimbursement	107,099.99	0.00	107,099.99	100.0%
4110.5 · Fire Prevention Reimbursement	69.98	61,500.00	(61,430.02)	0.1%
4110.6 · MLC Fees	11,925.00	0.00	11,925.00	100.0%
4113 · Income Radio Box 2016	23,125.00	23,000.00	125.00	100.5%
4114 · Income Radio Box Prior Years	500.00	0.00	500.00	100.0%
4115 · Tax Sale Fee Income	136,764.25	35,000.00	101,764.25	390.8%
4200 · Sale of Assets	851.39	0.00	851.39	100.0%
4300 · Transfer from Surplus (Cap Exp)	0.00	65,000.00	(65,000.00)	0.0%
Total Income	7,637,241.33	7,580,232.76	57,008.57	100.8%
Gross Profit	7,637,241.33	7,580,232.76	57,008.57	100.8%
Expense				
6100 · Vehicle Gas & Oil	32,415.42	35,000.00	(2,584.58)	92.6%
6101 · Vehicle Repair & Maintenance	106,123.73	92,000.00	14,123.73	115.4%
6110 · Equipment Purchase & Upgrading	26,658.77	30,000.00	(3,341.23)	88.9%
6112 · Equipment Supplies & Repairs	6,265.91	7,000.00	(734.09)	89.5%
6113 · Equip Testing & Certification	11,201.25	10,000.00	1,201.25	112.0%
6120 · Radio Equip Upgrades & Maint	2,146.75	3,000.00	(853.25)	71.6%
6125 · ALS & Medical Supplies	6,685.49	8,000.00	(1,314.51)	83.6%
6130 · Air Cascade Maintenance	2,613.22	2,000.00	613.22	130.7%
6140 · Communications Upgrades	365.00	2,000.00	(1,635.00)	18.3%
6145 · Reporting Software	6,143.76	6,000.00	143.76	102.4%
6150 · Fire Alarm Testing	1,196.00	1,500.00	(304.00)	79.7%
6200 · Electricity	37,329.94	36,000.00	1,329.94	103.7%
6201 · Gas & Hot Water	16,117.09	15,000.00	1,117.09	107.4%
6202.01 · Telephone	13,255.25	12,000.00	1,255.25	110.5%
6202.02 · Air Cards	4,854.51	4,000.00	854.51	121.4%
6210 · Sewer Assessment & Usage	3,837.19	3,500.00	337.19	109.6%
6211 · Water Usage Fees	2,307.22	3,000.00	(692.78)	76.9%
6215.01 · Hydrant Fees - Cumberland	224,837.36	224,070.00	767.36	100.3%
6215.02 · Hydrant Fees - Pawtucket	134,797.15	137,088.00	(2,290.85)	98.3%
6301 · Building Supplies & Maint.	32,345.42	28,298.00	4,047.42	114.3%
6305 · Furnishings	0.00	0.00	0.00	0.0%
6400.01 · Firefighters Salaries	2,635,149.65	2,820,919.42	(185,769.77)	93.4%
6400.02 · EMT Incentive	77,400.02	81,800.00	(4,399.98)	94.6%
6400.03 · OT Wages	180,575.13	0.00	180,575.13	100.0%
6400.04 · OT Vacation	367,694.43	374,400.00	(6,705.57)	98.2%
6400.05 · OT Sick	286,477.10	164,500.77	121,976.33	174.1%
6400.06 · OT Personal	40,773.43	49,848.72	(9,075.29)	81.8%
6400.07 · OT Injured on Duty Fill In	169,685.52	0.00	169,685.52	100.0%
6400.08 · Holiday Stipend	159,517.15	162,745.35	(3,228.20)	98.0%
6400.09 · Longevity Pay	123,251.89	121,436.23	1,815.66	101.5%
6400.10 · Acting Officer Pay	1,353.23	2,000.00	(646.77)	67.7%
6400.11 · Detail Pay	40,141.50	23,597.00	16,544.50	170.1%
6400.12 · Other Salaries	427.37	1,000.00	(572.63)	42.7%
6400.13 · Injured on Duty Salaries	124,683.17	0.00	124,683.17	100.0%
6400.14 · Clothing Allowance	44,100.00	45,900.00	(1,800.00)	96.1%
6400.15 · Education Incentive	7,000.00	7,000.00	0.00	100.0%
6401 · Payroll Tax Expense	310,271.33	289,334.53	20,936.80	107.2%

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

	Jul '16 - Jun 17	Budget	\$ Over Budget	% of Budget
6402 · Pension Expense	691,448.13	711,141.69	(19,693.56)	97.2%
6410.01 · Healthcare Insurance	824,350.62	816,414.20	7,936.42	101.0%
6410.02 · Healthcare Co-Pays	(87,434.73)	(94,918.98)	7,484.25	92.1%
6410.03 · Healthcare Reimb. (HRA) -FF	40,208.39	48,000.00	(7,791.61)	83.8%
6410.04 · Healthcare -Dental	58,548.55	64,964.91	(6,416.36)	90.1%
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	7,048.53	8,000.00	(951.47)	88.1%
6510.01 · Healthcare Insurance -Retirees	114,876.90	121,315.65	(6,438.75)	94.7%
6510.03 · Healthcare Reimb. (HRA)-Retiree	7,151.30	6,000.00	1,151.30	119.2%
6510.04 · Healthcare -Dental -Retirees	4,171.75	4,213.92	(42.17)	99.0%
6520 · COLA - Retirees	10,311.68	10,311.68	0.00	100.0%
6600 · Administrative Salaries	281,062.10	284,637.70	(3,575.60)	98.7%
6601 · District Clerk	1,433.35	1,433.00	0.35	100.0%
6605 · District Commissioner Stipends	11,350.00	11,350.00	0.00	100.0%
6610.01 · Healthcare Insurance -Admin	61,392.48	64,718.00	(3,325.52)	94.9%
6610.02 · Healthcare Co-Pays -Admin	(6,623.37)	(7,772.82)	1,149.45	85.2%
6610.03 · Healthcare Reimb. (HRA)-Admin	8,900.43	9,500.00	(599.57)	93.7%
6610.04 · Healthcare -Dental -Admin	4,980.52	6,444.00	(1,463.48)	77.3%
6615 · Payroll Tax Expense -Admin	21,054.70	21,774.79	(720.09)	96.7%
6701 · Insurances	311,123.00	320,000.00	(8,877.00)	97.2%
6703.01 · Legal	18,484.22	15,000.00	3,484.22	123.2%
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	10,786.64	10,000.00	786.64	107.9%
6706 · Printing & Postage	4,303.15	5,000.00	(696.85)	86.1%
6707 · Newspaper Advertisements	1,505.21	2,250.00	(744.79)	66.9%
6708 · Computer Development Program	728.61	500.00	228.61	145.7%
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	659.68	1,500.00	(840.32)	44.0%
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	11,662.79	12,000.00	(337.21)	97.2%
6715 · Professional Fees	1,782.59	2,000.00	(217.41)	89.1%
6716 · Videographer	2,220.00	2,000.00	220.00	111.0%
6720 · Abatements	28,715.31	27,000.00	1,715.31	106.4%
6725 · Tax Sale Fee	134,129.40	96,600.00	37,529.40	138.9%
6730 · Bank Service Fee	116.00	100.00	16.00	116.0%
6800 · Affiliated Fire Associations	757.90	1,000.00	(242.10)	75.8%
6801 · Call Firefighters Stipends	840.00	1,000.00	(160.00)	84.0%
6905.01 · Drills & Training	9,855.86	3,000.00	6,855.86	328.5%
6905.02 · FP & EMS Training	64.20	500.00	(435.80)	12.8%
6906 · Medical Examinations	7,116.25	5,500.00	1,616.25	129.4%
6907 · Employee Support Health&Welfare	0.00	0.00	0.00	0.0%
6908 · Professional Development	121.94	150.00	(28.06)	81.3%
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	2,886.70	10,000.00	(7,113.30)	28.9%
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	19,755.81	18,000.00	1,755.81	109.8%
7050 · Tax - Legal & Collection Fees	1,171.58	1,000.00	171.58	117.2%
7100 · Depreciation Expense	0.00	0.00	0.00	0.0%
7310 · Capital Improvements	24,864.00	91,617.00	(66,753.00)	27.1%
Total Expense	7,943,092.53	7,580,232.76	362,859.77	104.8%
Net Ordinary Income	(305,851.20)	0.00	(305,851.20)	100.0%
Net Income	(305,851.20)	0.00	(305,851.20)	100.0%

Cumberland Fire District

Trial Balance

As of June 30, 2017

	Jun 30, 17	
	Debit	Credit
1001 · Navigant GF Operating	850,747.91	
1002 · FNB HRA Checking	5,148.11	
1003 · FNB HRA Savings	0.00	
1004 · FNB Fire Prevention	45,296.80	
1005 · Navigant Savings MM	93,592.24	
1007 · FNB Retiree HealthCare Fund	308,045.53	
1008 · FNB Truck Fund	282,690.29	
1009 · FNB FP Savings	100,306.21	
1010 · Navigant Comm/Training	89,719.11	
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	24,907.53	
1210 · Tax Receivable 2016	150,094.11	
1215 · Tax Receivable 2017	7,457,209.52	
1300 · Collection/Returned CK Fees	50.00	
1305 · Tax Sale Fees	26,857.25	
1310 · Radio Box Fees	24,925.00	
1315 · Misc. Accounts Receivable	50.00	
1316 · MLC Receivable	0.00	
1320 · Prepaid Expenses	5,602.50	
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	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	
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		12,207.35
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 AML	0.00	
2025.2 · 457(b) W/H Nationwide	0.00	
2026 · AFLAC	12.21	
2027.2 · Garnishment WH (CF2)	0.00	
2027.3 · Garnishment WH (CH4)	0.00	
2027.4 · Garnishment WH (NC5)	0.00	
2028 · P & F Insurance Assoc.		200.84
2035 · CMEFCU - SAVINGS	0.00	
2250 · Deferred Tax Revenue 2015/2016		18,910.41
2251 · Deferred Tax Revenue 2016-2017		182,419.02
2252 · Deferred Tax Revenue 2017-2018		7,457,748.74
2280 · Misc Other Deferred Revenue		28,582.25
2285 · Deferred Radio Box Income		25,175.00
2505 · Notes Payable - NCFD Truck Loan	0.00	
2520.1 · ACC. Retirement (ER)(VF1)	0.00	
2520.2 · ACC. Retirement (ER)(CF2)	0.00	
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	
2700.01 · Accrued Tax Revenue 2017		1,454,972.55
2705 · Accrued 2016 Radio Box Income	0.00	
2705.01 · Accrued Radio Box Income 2017		12,375.00
3200 · Unrestricted Net Assets		211,909.76
3300 · Fund Balance transfer from Old		694,361.47
4000.01 · Tax Revenue 2016		6,986,252.28
4001 · Tax Revenue Prior Years		85,101.43
4003 · Tax Revenue Refund	12,097.37	
4007 · NSF Fee Reimbursement Income		220.00
4010 · Interest Income- Past Due Taxes		41,233.10
4015 · Fire Prevention/Plan Review		77,422.00
4050 · Interest Income General Fund		6,361.86
4055 · Interest Income HRA Fund		159.75
4060 · Interest Income Truck Fund		613.70
4065 · Interest Income Fire Prevention		240.43
4070 · Interest Income-Retiree Health		660.31
4103 · Grant Income		78,942.30
4105 · Reimbursed Ins.-Former Employee		29,148.10
4110 · Miscellaneous Other Income		4,974.55
4110.1 · Revenue Rescue Income		11,754.01
4110.2 · Insurance Refund		1,248.62
4110.3 · Detail Reimbursement		44,670.65
4110.4 · IOD Ins. Reimbursement		107,099.99
4110.5 · Fire Prevention Reimbursement		69.98
4110.6 · MLC Fees		11,925.00
4113 · Income Radio Box 2016		23,125.00
4114 · Income Radio Box Prior Years		500.00
4115 · Tax Sale Fee Income		136,764.25
4200 · Sale of Assets		851.39
6100 · Vehicle Gas & Oil	32,415.42	
6101 · Vehicle Repair & Maintenance	106,123.73	
6110 · Equipment Purchase & Upgrading	26,658.77	
6112 · Equipment Supplies & Repairs	6,265.91	
6113 · Equip Testing & Certification	11,201.25	
6120 · Radio Equip Upgrades & Maint	2,146.75	
6125 · ALS & Medical Supplies	6,685.49	
6130 · Air Cascade Maintenance	2,613.22	
6140 · Communications Upgrades	365.00	

Cumberland Fire District

Trial Balance

As of June 30, 2017

	Jun 30, 17	
	Debit	Credit
6145 · Reporting Software	6,143.76	
6150 · Fire Alarm Testing	1,196.00	
6200 · Electricity	37,329.94	
6201 · Gas & Hot Water	16,117.09	
6202.01 · Telephone	13,255.25	
6202.02 · Air Cards	4,854.51	
6210 · Sewer Assessment & Usage	3,837.19	
6211 · Water Usage Fees	2,307.22	
6215.01 · Hydrant Fees - Cumberland	224,837.36	
6215.02 · Hydrant Fees - Pawtucket	134,797.15	
6301 · Building Supplies & Maint.	32,345.42	
6400.01 · Firefighters Salaries	2,635,149.65	
6400.02 · EMT Incentive	77,400.02	
6400.03 · OT Wages	180,575.13	
6400.04 · OT Vacation	367,694.43	
6400.05 · OT Sick	286,477.10	
6400.06 · OT Personal	40,773.43	
6400.07 · OT Injured on Duty Fill In	169,685.52	
6400.08 · Holiday Stipend	159,517.15	
6400.09 · Longevity Pay	123,251.89	
6400.10 · Acting Officer Pay	1,353.23	
6400.11 · Detail Pay	40,141.50	
6400.12 · Other Salaries	427.37	
6400.13 · Injured on Duty Salaries	124,683.17	
6400.14 · Clothing Allowance	44,100.00	
6400.15 · Education Incentive	7,000.00	
6401 · Payroll Tax Expense	310,271.33	
6402 · Pension Expense	691,448.13	
6410.01 · Healthcare Insurance	824,350.62	
6410.02 · Healthcare Co-Pays		87,434.73
6410.03 · Healthcare Reimb. (HRA) -FF	40,208.39	
6410.04 · Healthcare -Dental	58,548.55	
6410.05 · Healthcare -Vision	5,000.00	
6420 · Life Insurance	9,850.00	
6430 · Education Tuition Cost	7,048.53	
6510.01 · Healthcare Insurance -Retirees	114,876.90	
6510.03 · Healthcare Reimb. (HRA)-Retiree	7,151.30	
6510.04 · Healthcare -Dental -Retirees	4,171.75	
6520 · COLA - Retirees	10,311.68	
6600 · Administrative Salaries	281,062.10	
6601 · District Clerk	1,433.35	
6605 · District Commissioner Stipends	11,350.00	
6610.01 · Healthcare Insurance -Admin	61,392.48	
6610.02 · Healthcare Co-Pays -Admin		6,623.37
6610.03 · Healthcare Reimb. (HRA)-Admin	8,900.43	
6610.04 · Healthcare -Dental -Admin	4,980.52	
6615 · Payroll Tax Expense -Admin	21,054.70	
6701 · Insurances	311,123.00	
6703.01 · Legal	18,484.22	
6703.03 · Legal - PWSB	0.00	
6705 · Office Supplies & Expenses	10,786.64	
6706 · Printing & Postage	4,303.15	
6707 · Newspaper Advertisements	1,505.21	
6708 · Computer Development Program	728.61	
6709 · Computerized Tax Bills	11,505.05	
6710 · External Accounting Fees	15,000.00	
6711 · Fire Chief Expenses	659.68	
6712 · Fire Prevention Offset	27.95	
6713 · Grants - Matching Funds	3,552.00	
6714 · Payroll Processing Fees	11,662.79	
6715 · Professional Fees	1,782.59	
6716 · Videographer	2,220.00	
6720 · Abatements	28,715.31	
6725 · Tax Sale Fee	134,129.40	
6730 · Bank Service Fee	116.00	
6735 · IRS HRA Fee	136.71	
6800 · Affiliated Fire Associations	757.90	
6801 · Call Firefighters Stipends	840.00	
6905.01 · Drills & Training	9,855.86	
6905.02 · FP & EMS Training	64.20	
6906 · Medical Examinations	7,116.25	
6908 · Professional Development	121.94	
7010 · Contingency	2,886.70	
7030 · Spec. Fund Radio Box Alarm	10,278.01	
7040 · Spec. Fund Fire Prevention Exp	19,755.81	
7050 · Tax - Legal & Collection Fees	1,171.58	
7310 · Capital Improvements	24,864.00	
TOTAL	22,190,180.19	22,190,180.19