



Cumberland Fire Department

Financial Report

Period Ending: March 31, 2017

Presented: April 25, 2017

Presented by: Diane Karolyshyn, Finance Director

Cumberland Fire District
Balance Sheet
As of March 31, 2017

| | <u>Mar 31, 17</u> |
|--|----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1001 · Navigant GF Operating | 318,783.32 |
| 1002 · FNB HRA Checking | 7,369.55 |
| 1004 · FNB Fire Prevention | 31,506.11 |
| 1005 · Navigant Savings MM | 193,227.75 |
| 1007 · FNB Retiree HealthCare Fund | 307,939.46 |
| 1008 · FNB Truck Fund | 282,592.98 |
| 1009 · FNB FP Savings | 100,246.21 |
| 1010 · Navigant Comm/Training | 77,094.11 |
| Total Checking/Savings | <u>1,318,759.49</u> |
| Other Current Assets | |
| 1205 · Tax Receivable 2015 & Prior | 26,767.14 |
| 1210 · Tax Receivable 2016 | 781,309.03 |
| 1300 · Collection/Returned CK Fees | 35.00 |
| 1305 · Tax Sale Fees | 88,239.32 |
| 1310 · Radio Box Fees | 2,175.00 |
| 1315 · Misc. Accounts Receivable | 50.00 |
| 1316 · MLC Receivable | 50.00 |
| Total Other Current Assets | <u>898,625.49</u> |
| Total Current Assets | <u>2,217,384.98</u> |
| Fixed Assets | |
| 1400 · Land | 779,800.00 |
| 1500 · Buildings & Improvements | 332,623.09 |
| 1505 · Vehicles & Equipment | 2,761,433.28 |
| 1506 · Radio Equipment | 76,354.12 |
| 1510 · Fire Prevention Equipment | 542,147.84 |
| 1515 · Office Equipment | 9,315.47 |
| 1520 · Furniture and Fixtures | 17,022.90 |
| 1600 · Accumulated Depreciation | -4,347,921.00 |
| Total Fixed Assets | <u>170,775.70</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><u>2,541,638.68</u></u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| 2013 · Payroll Tax SDI WH | 12,175.32 |
| 2026 · AFLAC | 196.74 |
| 2028 · P & F Insurance Assoc. | 248.09 |
| 2250 · Deferred Tax Revenue 2015/2016 | 20,653.97 |
| 2251 · Deferred Tax Revenue 2016-2017 | 812,924.16 |
| 2280 · Misc Other Deferred Revenue | 88,644.32 |
| 2285 · Deferred Radio Box Income | 2,175.00 |
| Total Other Current Liabilities | <u>937,017.60</u> |
| Total Current Liabilities | <u>937,017.60</u> |
| Total Liabilities | 937,017.60 |

Cumberland Fire District
Commissioner's Report

March 2017

| Type | Num | Date | Name | Account | Paid Amount |
|-------|-----|------------|------------------------|--|-------------|
| Check | EFT | 03/06/2017 | London Health CDH | 1002 · FNB HRA Checking | |
| | | | | 6410.03 · Healthcare Reimb. (HRA) -FF | -817.40 |
| | | | | 6410.03 · Healthcare Reimb. (HRA) -FF | -649.70 |
| | | | | 6410.03 · Healthcare Reimb. (HRA) -FF | -98.68 |
| | | | | 6410.03 · Healthcare Reimb. (HRA) -FF | -79.47 |
| | | | | 6510.03 · Healthcare Reimb. (HRA)-R... | -209.76 |
| | | | | 6410.03 · Healthcare Reimb. (HRA) -FF | -147.90 |
| TOTAL | | | | | -2,002.91 |
| Check | EFT | 03/13/2017 | London Health CDH | 1002 · FNB HRA Checking | |
| | | | | 6410.03 · Healthcare Reimb. (HRA) -FF | -468.11 |
| | | | | 6410.03 · Healthcare Reimb. (HRA) -FF | -352.96 |
| | | | | 6410.03 · Healthcare Reimb. (HRA) -FF | -79.47 |
| | | | | 6610.03 · Healthcare Reimb. (HRA)-A... | -70.70 |
| | | | | 6610.03 · Healthcare Reimb. (HRA)-A... | -70.70 |
| TOTAL | | | | | -1,041.94 |
| Check | EFT | 03/27/2017 | London Health CDH | 1002 · FNB HRA Checking | |
| | | | | 6410.03 · Healthcare Reimb. (HRA) -FF | -7.20 |
| | | | | 6410.03 · Healthcare Reimb. (HRA) -FF | -70.70 |
| | | | | 6410.03 · Healthcare Reimb. (HRA) -FF | -79.47 |
| TOTAL | | | | | -157.37 |
| Check | EFT | 03/30/2017 | | 1001 · Navigant GF Operating | |
| | | | | 6730 · Bank Service Fee | -15.00 |
| TOTAL | | | | | -15.00 |
| Check | POS | 03/01/2017 | Amazon.com | 1001 · Navigant GF Operating | |
| | | | | 6125 · First Aid Equip & Supplies | -51.99 |
| TOTAL | | | | | -51.99 |
| Check | POS | 03/06/2017 | Miradore Ltd | 1004 · FNB Fire Prevention | |
| | | | | 7040 · Spec. Fund Fire Prevention Exp | -16.14 |
| TOTAL | | | | | -16.14 |
| Check | POS | 03/06/2017 | PlanoAmerica | 1001 · Navigant GF Operating | |
| | | | | 6110 · Equipment Purchase & Upgrad... | -342.98 |
| TOTAL | | | | | -342.98 |
| Check | POS | 03/06/2017 | Eberhard Manufacturing | 1001 · Navigant GF Operating | |
| | | | | 6101 · Vehicle Repair & Maintenance | -28.23 |
| TOTAL | | | | | -28.23 |
| Check | POS | 03/13/2017 | Glendale Parade Store | 1001 · Navigant GF Operating | |
| | | | | 6110 · Equipment Purchase & Upgrad... | -178.20 |
| TOTAL | | | | | -178.20 |
| Check | POS | 03/22/2017 | BJ's | 1001 · Navigant GF Operating | |
| | | | | 6301 · Building Supplies & Maint. | -51.94 |
| | | | | 6705 · Office Supplies & Expenses | -9.55 |
| TOTAL | | | | | -61.49 |
| Check | POS | 03/22/2017 | Adobe Systems Inc. | 1001 · Navigant GF Operating | |
| | | | | 6705 · Office Supplies & Expenses | -64.16 |
| TOTAL | | | | | -64.16 |
| Check | POS | 03/24/2017 | Amazon.com | 1001 · Navigant GF Operating | |
| | | | | 6301 · Building Supplies & Maint. | -9.18 |
| TOTAL | | | | | -9.18 |

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

| | Jul '16 - Mar 17 | Budget | \$ Over Budget | % of Budget |
|--|---------------------|---------------------|---------------------|--------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 4000.01 · Tax Revenue 2016 | 6,354,885.55 | 7,139,873.96 | (784,988.41) | 89.0% |
| 4001 · Tax Revenue 2015 & Prior | 83,357.87 | 114,662.00 | (31,304.13) | 72.7% |
| 4003 · Tax Revenue Refund | (11,418.28) | 0.00 | (11,418.28) | 100.0% |
| 4007 · NSF Fee Reimbursement Income | 170.00 | 100.00 | 70.00 | 170.0% |
| 4010 · Interest Income- Past Due Taxes | 29,752.87 | 30,000.00 | (247.13) | 99.2% |
| 4015 · Fire Prevention/Plan Review | 62,545.00 | 42,000.00 | 20,545.00 | 148.9% |
| 4050 · Interest Income General Fund | 5,997.37 | 8,000.00 | (2,002.63) | 75.0% |
| 4055 · Interest Income HRA Fund | 159.75 | 200.00 | (40.25) | 79.9% |
| 4060 · Interest Income Truck Fund | 516.39 | 650.00 | (133.61) | 79.4% |
| 4065 · Interest Income Fire Prevention | 180.43 | 250.00 | (69.57) | 72.2% |
| 4070 · Interest Income-Retiremt Health | 554.24 | 700.00 | (145.76) | 79.2% |
| 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 | 20,321.95 | 21,040.80 | (718.85) | 96.6% |
| 4110 · Miscellaneous Other Income | 3,734.55 | 5,000.00 | (1,265.45) | 74.7% |
| 4110.1 · Revenue Rescue Income | 8,467.05 | 8,000.00 | 467.05 | 105.8% |
| 4110.2 · Insurance Refund | 1,233.00 | 0.00 | 1,233.00 | 100.0% |
| 4110.3 · Detail Reimbursement | 41,001.15 | 25,231.00 | 15,770.15 | 162.5% |
| 4110.4 · IOD Ins. Reimbursement | 68,399.99 | 0.00 | 68,399.99 | 100.0% |
| 4110.5 · Fire Prevention Reimbursement | 69.98 | 61,500.00 | (61,430.02) | 0.1% |
| 4110.6 · MLC Fees | 3,025.00 | 0.00 | 3,025.00 | 100.0% |
| 4113 · Income Radio Box 2016 | 22,750.00 | 23,000.00 | (250.00) | 98.9% |
| 4114 · Income Radio Box 2015 & Prior | 250.00 | 0.00 | 250.00 | 100.0% |
| 4115 · Tax Sale Fee Income | 74,649.43 | 35,000.00 | 39,649.43 | 213.3% |
| 4200 · Sale of Assets | 0.00 | 0.00 | 0.00 | 0.0% |
| 4300 · Transfer from Surplus (Cap Exp) | 0.00 | 65,000.00 | (65,000.00) | 0.0% |
| Total Income | 6,849,545.59 | 7,580,232.76 | (730,687.17) | 90.4% |
| Gross Profit | 6,849,545.59 | 7,580,232.76 | (730,687.17) | 90.4% |
| Expense | | | | |
| 6100 · Vehicle Gas & Oil | 23,679.30 | 35,000.00 | (11,320.70) | 67.7% |
| 6101 · Vehicle Repair & Maintenance | 70,405.01 | 92,000.00 | (21,594.99) | 76.5% |
| 6110 · Equipment Purchase & Upgrading | 23,245.76 | 30,000.00 | (6,754.24) | 77.5% |
| 6112 · Equipment Supplies & Repairs | 5,168.04 | 7,000.00 | (1,831.96) | 73.8% |
| 6113 · Equip Testing & Certification | 9,503.25 | 10,000.00 | (496.75) | 95.0% |
| 6120 · Radio Equip Upgrades & Maint | 1,915.63 | 3,000.00 | (1,084.37) | 63.9% |
| 6125 · First Aid Equip & Supplies | 5,393.53 | 8,000.00 | (2,606.47) | 67.4% |
| 6130 · Air Cascade Maintenance | 2,341.18 | 2,000.00 | 341.18 | 117.1% |
| 6140 · Communications Upgrades | 365.00 | 2,000.00 | (1,635.00) | 18.3% |
| 6145 · Shared Communications | 5,332.42 | 6,000.00 | (667.58) | 88.9% |
| 6150 · Fire Alarm Testing | 897.00 | 1,500.00 | (603.00) | 59.8% |
| 6200 · Electricity | 29,584.19 | 36,000.00 | (6,415.81) | 82.2% |
| 6201 · Gas & Hot Water | 11,795.33 | 15,000.00 | (3,204.67) | 78.6% |
| 6202.01 · Telephone | 9,946.12 | 12,000.00 | (2,053.88) | 82.9% |
| 6202.02 · Air Cards | 3,351.40 | 4,000.00 | (648.60) | 83.8% |
| 6210 · Sewer Assessment & Usage | 3,066.72 | 3,500.00 | (433.28) | 87.6% |
| 6211 · Water Usage Fees | 1,829.80 | 3,000.00 | (1,170.20) | 61.0% |
| 6215.01 · Hydrant Fees - Cumberland | 224,070.00 | 224,070.00 | 0.00 | 100.0% |
| 6215.02 · Hydrant Fees - Pawtucket | 100,743.50 | 137,088.00 | (36,344.50) | 73.5% |
| 6301 · Building Supplies & Maint. | 26,240.69 | 28,298.00 | (2,057.31) | 92.7% |
| 6305 · Furnishings | 0.00 | 0.00 | 0.00 | 0.0% |
| 6310 · Capital Improvements | 0.00 | 91,617.00 | (91,617.00) | 0.0% |
| 6400.01 · Firefighters Salaries | 1,977,908.05 | 2,820,919.42 | (843,011.37) | 70.1% |
| 6400.02 · EMT Incentive | 57,425.52 | 81,800.00 | (24,374.48) | 70.2% |
| 6400.03 · OT Wages | 138,006.82 | 0.00 | 138,006.82 | 100.0% |
| 6400.04 · OT Vacation | 263,684.17 | 374,400.00 | (110,715.83) | 70.4% |
| 6400.05 · OT Sick | 217,721.47 | 164,500.77 | 53,220.70 | 132.4% |
| 6400.06 · OT Personal | 30,089.25 | 49,848.72 | (19,759.47) | 60.4% |
| 6400.07 · OT Injured on Duty Fill In | 117,989.42 | 0.00 | 117,989.42 | 100.0% |
| 6400.08 · Holiday Stipend | 132,524.11 | 162,745.35 | (30,221.24) | 81.4% |
| 6400.09 · Longevity Pay | 101,871.21 | 121,436.23 | (19,565.02) | 83.9% |
| 6400.10 · Acting Officer Pay | 928.52 | 2,000.00 | (1,071.48) | 46.4% |
| 6400.11 · Detail Pay | 36,571.50 | 23,597.00 | 12,974.50 | 155.0% |
| 6400.12 · Other Salaries | 427.37 | 1,000.00 | (572.63) | 42.7% |
| 6400.13 · Injured on Duty Salaries | 82,496.65 | 0.00 | 82,496.65 | 100.0% |
| 6400.14 · Clothing Allowance | 44,100.00 | 45,900.00 | (1,800.00) | 96.1% |

Cumberland Fire District

04/18/17

Trial Balance

Accrual Basis

As of March 31, 2017

| | Mar 31, 17 | |
|---|--------------|--------------|
| | Debit | Credit |
| 1001 · Navigant GF Operating | 318,783.32 | |
| 1002 · FNB HRA Checking | 7,369.55 | |
| 1003 · FNB HRA Savings | 0.00 | |
| 1004 · FNB Fire Prevention | 31,506.11 | |
| 1005 · Navigant Savings MM | 193,227.75 | |
| 1007 · FNB Retiree HealthCare Fund | 307,939.46 | |
| 1008 · FNB Truck Fund | 282,592.98 | |
| 1009 · FNB FP Savings | 100,246.21 | |
| 1010 · Navigant Comm/Training | 77,094.11 | |
| 1020 · CMEFCU - Comm/Training Acct | 0.00 | |
| 1025 · CFD Checking/Savings | 0.00 | |
| 1026 · CHFD Checking/Savings | 0.00 | |
| 1027 · NCFD Checking/Savings | 0.00 | |
| 1028 · VFFD Checking/Savings | 0.00 | |
| 1140 · Tax Receivable 2004 & prior | 0.00 | |
| 1170 · Tax Receivable 2008 & prior | 0.00 | |
| 1175 · Tax Receivable 2009 | 0.00 | |
| 1180 · Tax Receivable 2010 | 0.00 | |
| 1185 · Tax Receivable 2011 | 0.00 | |
| 1190 · Tax Receivable 2012 | 0.00 | |
| 1195 · Tax Receivable 2013 | 0.00 | |
| 1200 · Tax Receivable 2014 | 0.00 | |
| 1205 · Tax Receivable 2015 & Prior | 26,767.14 | |
| 1210 · Tax Receivable 2016 | 781,309.03 | |
| 1300 · Collection/Returned CK Fees | 35.00 | |
| 1305 · Tax Sale Fees | 88,239.32 | |
| 1310 · Radio Box Fees | 2,175.00 | |
| 1315 · Misc. Accounts Receivable | 50.00 | |
| 1316 · MLC Receivable | 50.00 | |
| 1320 · Prepaid Expenses | 0.00 | |
| 1400 · Land | 779,800.00 | |
| 1500 · Buildings & Improvements | 332,623.09 | |
| 1505 · Vehicles & Equipment | 2,761,433.28 | |
| 1506 · Radio Equipment | 76,354.12 | |
| 1510 · Fire Prevention Equipment | 542,147.84 | |
| 1515 · Office Equipment | 9,315.47 | |
| 1520 · Furniture and Fixtures | 17,022.90 | |
| 1600 · Accumulated Depreciation | | 4,347,921.00 |
| 1050 · Petty Cash-Tax Collector | 750.00 | |
| 1055 · Petty Cash Fire Chief | 500.00 | |
| 1110 · Principal Payments | 152,228.00 | |
| 2000 · Accounts Payable | 0.00 | |
| 2000.01 · Accounts Payable 2016 | 0.00 | |
| 2005 · Accrued Payroll at FYE | 0.00 | |
| 2010 · Payroll Taxes SS/MED | 0.00 | |
| 2011 · Payroll Tax FED W/H | 0.00 | |
| 2012 · Payroll Tax ST W/H | 0.00 | |
| 2013 · Payroll Tax SDI WH | | 12,175.32 |
| 2015 · Union Dues WH | 0.00 | |
| 2020.1 · State Pension WH EE 414H (VF1) | 0.00 | |
| 2020.2 · State Pension WH EE 414H (CF2) | 0.00 | |
| 2020.3 · State Pension WH EE 414H (CH4) | 0.00 | |
| 2020.4 · State Pension WH EE 414H (NC5) | 0.00 | |
| 2025.1 · 457(b) W/H AMI | 0.00 | |
| 2025.2 · 457(b) W/H Nationwide | 0.00 | |
| 2026 · AFLAC | | 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. | | 248.09 |
| 2035 · CMEFCU - SAVINGS | 0.00 | |
| 2250 · Deferred Tax Revenue 2015/2016 | | 20,653.97 |
| 2251 · Deferred Tax Revenue 2016-2017 | | 812,924.16 |
| 2280 · Misc Other Deferred Revenue | | 88,644.32 |
| 2285 · Deferred Radio Box Income | | 2,175.00 |
| 2505 · Notes Payable - NCFD Truck Loan | 0.00 | |
| 2520.1 · ACC. Retirement (ER)(VF1) | 0.00 | |
| 2520.2 · ACC. Retirement (ER)(CF2) | 0.00 | |

Cumberland Fire District

Trial Balance

04/18/17

As of March 31, 2017

Accrual Basis

| | Mar 31, 17 | |
|--|--------------|--------------|
| | Debit | Credit |
| 2520.3 · ACC. Retirement (ER)(CH4) | 0.00 | |
| 2520.4 · ACC. Retirement (ER)(NC5) | 0.00 | |
| 2600 · Accrued Expenses | 0.00 | |
| 2700 · Accrued 2016 Tax Revenue | 0.00 | |
| 2705 · Accrued 2016 Radio Box Income | 0.00 | |
| 3200 · Unrestricted Net Assets | | 211,909.76 |
| 3300 · Fund Balance transfer from Old | | 694,361.47 |
| 4000.01 · Tax Revenue 2016 | | 6,354,885.55 |
| 4001 · Tax Revenue 2015 & Prior | | 83,357.87 |
| 4003 · Tax Revenue Refund | 11,418.28 | |
| 4007 · NSF Fee Reimbursement Income | | 170.00 |
| 4010 · Interest Income- Past Due Taxes | | 29,752.87 |
| 4015 · Fire Prevention/Plan Review | | 62,545.00 |
| 4050 · Interest Income General Fund | | 5,997.37 |
| 4055 · Interest Income HRA Fund | | 159.75 |
| 4060 · Interest Income Truck Fund | | 516.39 |
| 4065 · Interest Income Fire Prevention | | 180.43 |
| 4070 · Interest Income-Retiremt Health | | 554.24 |
| 4103 · Grant Income | | 78,942.30 |
| 4105 · Reimbursed Ins.-Former Employee | | 20,321.95 |
| 4110 · Miscellaneous Other Income | | 3,734.55 |
| 4110.1 · Revenue Rescue Income | | 8,467.05 |
| 4110.2 · Insurance Refund | | 1,233.00 |
| 4110.3 · Detail Reimbursement | | 41,001.15 |
| 4110.4 · IOD Ins. Reimbursement | | 68,399.99 |
| 4110.5 · Fire Prevention Reimbursement | | 69.98 |
| 4110.6 · MLC Fees | | 3,025.00 |
| 4113 · Income Radio Box 2016 | | 22,750.00 |
| 4114 · Income Radio Box 2015 & Prior | | 250.00 |
| 4115 · Tax Sale Fee Income | | 74,649.43 |
| 6100 · Vehicle Gas & Oil | 23,679.30 | |
| 6101 · Vehicle Repair & Maintenance | 70,405.01 | |
| 6110 · Equipment Purchase & Upgrading | 23,245.76 | |
| 6112 · Equipment Supplies & Repairs | 5,168.04 | |
| 6113 · Equip Testing & Certification | 9,503.25 | |
| 6120 · Radio Equip Upgrades & Maint | 1,915.63 | |
| 6125 · First Aid Equip & Supplies | 5,393.53 | |
| 6130 · Air Cascade Maintenance | 2,341.18 | |
| 6140 · Communications Upgrades | 365.00 | |
| 6145 · Shared Communications | 5,332.42 | |
| 6150 · Fire Alarm Testing | 897.00 | |
| 6200 · Electricity | 29,584.19 | |
| 6201 · Gas & Hot Water | 11,795.33 | |
| 6202.01 · Telephone | 9,946.12 | |
| 6202.02 · Air Cards | 3,351.40 | |
| 6210 · Sewer Assessment & Usage | 3,066.72 | |
| 6211 · Water Usage Fees | 1,829.80 | |
| 6215.01 · Hydrant Fees - Cumberland | 224,070.00 | |
| 6215.02 · Hydrant Fees - Pawtucket | 100,743.50 | |
| 6301 · Building Supplies & Maint. | 26,240.69 | |
| 6400.01 · Firefighters Salaries | 1,977,908.05 | |
| 6400.02 · EMT Incentive | 57,425.52 | |
| 6400.03 · OT Wages | 138,006.82 | |
| 6400.04 · OT Vacation | 263,684.17 | |
| 6400.05 · OT Sick | 217,721.47 | |
| 6400.06 · OT Personal | 30,089.25 | |
| 6400.07 · OT Injured on Duty Fill In | 117,989.42 | |
| 6400.08 · Holiday Stipend | 132,524.11 | |
| 6400.09 · Longevity Pay | 101,871.21 | |
| 6400.10 · Acting Officer Pay | 928.52 | |
| 6400.11 · Detail Pay | 36,571.50 | |
| 6400.12 · Other Salaries | 427.37 | |
| 6400.13 · Injured on Duty Salaries | 82,496.65 | |
| 6400.14 · Clothing Allowance | 44,100.00 | |
| 6400.15 · Education Incentive | 7,000.00 | |
| 6401 · Payroll Tax Expense | 231,614.66 | |
| 6402 · Pension Expense | 519,634.42 | |
| 6410.01 · Healthcare Insurance | 681,488.79 | |

Cumberland Fire District

Trial Balance

04/18/17

As of March 31, 2017

Accrual Basis

| | Mar 31, 17 | |
|---|----------------------|----------------------|
| | Debit | Credit |
| 6410.02 · Healthcare Co-Pays | | 65,168.84 |
| 6410.03 · Healthcare Reimb. (HRA) -FF | 30,517.75 | |
| 6410.04 · Healthcare -Dental | 47,748.75 | |
| 6410.05 · Healthcare -Vision | 5,000.00 | |
| 6420 · Life Insurance | 9,850.00 | |
| 6430 · Education Tuition Cost | 4,162.00 | |
| 6510.01 · Healthcare Insurance -Retirees | 95,516.36 | |
| 6510.03 · Healthcare Reimb. (HRA)-Retiree | 4,837.52 | |
| 6510.04 · Healthcare -Dental -Retirees | 3,413.25 | |
| 6520 · COLA - Retirees | 10,311.68 | |
| 6600 · Administrative Salaries | 210,102.01 | |
| 6601 · District Clerk | 1,433.35 | |
| 6605 · District Commissioner Stipends | 5,675.00 | |
| 6610.01 · Healthcare Insurance -Admin | 51,160.40 | |
| 6610.02 · Healthcare Co-Pays -Admin | | 4,935.06 |
| 6610.03 · Healthcare Reimb. (HRA)-Admin | 7,888.66 | |
| 6610.04 · Healthcare -Dental -Admin | 3,855.78 | |
| 6615 · Payroll Tax Expense -Admin | 15,755.38 | |
| 6701 · Insurances | 305,802.00 | |
| 6703.01 · Legal | 11,437.50 | |
| 6703.03 · Legal - PWSB | 0.00 | |
| 6705 · Office Supplies & Expenses | 9,133.98 | |
| 6706 · Printing & Postage | 3,581.36 | |
| 6707 · Newspaper Advertisements | 902.93 | |
| 6708 · Computer Development Program | 456.79 | |
| 6709 · Computerized Tax Bills | 11,505.05 | |
| 6710 · External Accounting Fees | 15,000.00 | |
| 6711 · Fire Chief Expenses | 253.99 | |
| 6712 · Fire Prevention Offset | 27.95 | |
| 6713 · Grants - Matching Funds | 3,552.00 | |
| 6714 · Payroll Processing Fees | 9,142.39 | |
| 6715 · Professional Fees | 1,782.59 | |
| 6716 · Videographer | 1,140.00 | |
| 6720 · Abatements | 25,970.28 | |
| 6725 · Tax Sale Fee | 76,650.28 | |
| 6730 · Bank Service Fee | 71.00 | |
| 6800 · Affiliated Fire Associations | 553.90 | |
| 6801 · Call Firefighters Stipends | 840.00 | |
| 6905.01 · Drills & Training | 1,776.86 | |
| 6905.02 · FP & EMS Training | 64.20 | |
| 6906 · Medical Examinations | 5,286.25 | |
| 6908 · Professional Development | 99.94 | |
| 7030 · Spec. Fund Radio Box Alarm | 10,278.01 | |
| 7040 · Spec. Fund Fire Prevention Exp | 17,824.50 | |
| 7050 · Tax - Legal & Collection Fees | 582.20 | |
| TOTAL | 13,122,277.60 | 13,122,277.60 |

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

| | Jul '16 - Mar 17 | Budget | \$ Over Budget | % of Budget |
|---|---------------------|---------------------|-----------------------|---------------|
| 6400.15 · Education Incentive | 7,000.00 | 7,000.00 | 0.00 | 100.0% |
| 6401 · Payroll Tax Expense | 231,614.66 | 289,334.53 | (57,719.87) | 80.1% |
| 6402 · Pension Expense | 519,634.42 | 711,141.69 | (191,507.27) | 73.1% |
| 6410.01 · Healthcare Insurance | 681,488.79 | 816,414.20 | (134,925.41) | 83.5% |
| 6410.02 · Healthcare Co-Pays | (65,168.84) | (94,918.98) | 29,750.14 | 68.7% |
| 6410.03 · Healthcare Reimb. (HRA) -FF | 30,517.75 | 48,000.00 | (17,482.25) | 63.6% |
| 6410.04 · Healthcare -Dental | 47,748.75 | 64,964.91 | (17,216.16) | 73.5% |
| 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 | 4,162.00 | 8,000.00 | (3,838.00) | 52.0% |
| 6510.01 · Healthcare Insurance -Retirees | 95,516.36 | 121,315.65 | (25,799.29) | 78.7% |
| 6510.03 · Healthcare Reimb. (HRA)-Retiree | 4,837.52 | 6,000.00 | (1,162.48) | 80.6% |
| 6510.04 · Healthcare -Dental -Retirees | 3,413.25 | 4,213.92 | (800.67) | 81.0% |
| 6520 · COLA - Retirees | 10,311.68 | 10,311.68 | 0.00 | 100.0% |
| 6600 · Administrative Salaries | 210,102.01 | 284,637.70 | (74,535.69) | 73.8% |
| 6601 · District Clerk | 1,433.35 | 1,433.00 | 0.35 | 100.0% |
| 6605 · District Commissioner Stipends | 5,675.00 | 11,350.00 | (5,675.00) | 50.0% |
| 6610.01 · Healthcare Insurance -Admin | 51,160.40 | 64,718.00 | (13,557.60) | 79.1% |
| 6610.02 · Healthcare Co-Pays -Admin | (4,935.06) | (7,772.82) | 2,837.76 | 63.5% |
| 6610.03 · Healthcare Reimb. (HRA)-Admin | 7,888.66 | 9,500.00 | (1,611.34) | 83.0% |
| 6610.04 · Healthcare -Dental -Admin | 3,855.78 | 6,444.00 | (2,588.22) | 59.8% |
| 6615 · Payroll Tax Expense -Admin | 15,755.38 | 21,774.79 | (6,019.41) | 72.4% |
| 6701 · Insurances | 305,802.00 | 320,000.00 | (14,198.00) | 95.6% |
| 6703.01 · Legal | 11,437.50 | 15,000.00 | (3,562.50) | 76.3% |
| 6703.02 · Legal - CBA | 0.00 | 0.00 | 0.00 | 0.0% |
| 6703.03 · Legal - PWSB | 0.00 | 0.00 | 0.00 | 0.0% |
| 6705 · Office Supplies & Expenses | 9,133.98 | 10,000.00 | (866.02) | 91.3% |
| 6706 · Printing & Postage | 3,581.36 | 5,000.00 | (1,418.64) | 71.6% |
| 6707 · Newspaper Advertisements | 902.93 | 2,250.00 | (1,347.07) | 40.1% |
| 6708 · Computer Development Program | 456.79 | 500.00 | (43.21) | 91.4% |
| 6709 · Computerized Tax Bills | 11,505.05 | 12,000.00 | (494.95) | 95.9% |
| 6710 · External Accounting Fees | 15,000.00 | 15,000.00 | 0.00 | 100.0% |
| 6711 · Fire Chief Expenses | 253.99 | 1,500.00 | (1,246.01) | 16.9% |
| 6712 · Fire Prevention Offset | 27.95 | 1,000.00 | (972.05) | 2.8% |
| 6713 · Grants - Matching Funds | 3,552.00 | 5,000.00 | (1,448.00) | 71.0% |
| 6714 · Payroll Processing Fees | 9,142.39 | 12,000.00 | (2,857.61) | 76.2% |
| 6715 · Professional Fees | 1,782.59 | 2,000.00 | (217.41) | 89.1% |
| 6716 · Videographer | 1,140.00 | 2,000.00 | (860.00) | 57.0% |
| 6720 · Abatements | 25,970.28 | 27,000.00 | (1,029.72) | 96.2% |
| 6725 · Tax Sale Fee | 76,650.28 | 96,600.00 | (19,949.72) | 79.3% |
| 6730 · Bank Service Fee | 71.00 | 100.00 | (29.00) | 71.0% |
| 6800 · Affiliated Fire Associations | 553.90 | 1,000.00 | (446.10) | 55.4% |
| 6801 · Call Firefighters Stipends | 840.00 | 1,000.00 | (160.00) | 84.0% |
| 6905.01 · Drills & Training | 1,776.86 | 3,000.00 | (1,223.14) | 59.2% |
| 6905.02 · FP & EMS Training | 64.20 | 500.00 | (435.80) | 12.8% |
| 6906 · Medical Examinations | 5,286.25 | 5,500.00 | (213.75) | 96.1% |
| 6907 · Employee Support Health&Welfare | 0.00 | 0.00 | 0.00 | 0.0% |
| 6908 · Professional Development | 99.94 | 150.00 | (50.06) | 66.6% |
| 6920 · Part Time Firefighter Salaries | 0.00 | 0.00 | 0.00 | 0.0% |
| 6921 · Part Time - Uniforms/Clothing | 0.00 | 0.00 | 0.00 | 0.0% |
| 7010 · Contingency | 0.00 | 10,000.00 | (10,000.00) | 0.0% |
| 7020 · Sick Time Payout | 0.00 | 5,000.00 | (5,000.00) | 0.0% |
| 7030 · Spec. Fund Radio Box Alarm | 10,278.01 | 10,000.00 | 278.01 | 102.8% |
| 7040 · Spec. Fund Fire Prevention Exp | 17,824.50 | 18,000.00 | (175.50) | 99.0% |
| 7050 · Tax - Legal & Collection Fees | 582.20 | 1,000.00 | (417.80) | 58.2% |
| 7100 · Depreciation Expense | 0.00 | 0.00 | 0.00 | 0.0% |
| Total Expense | 6,151,195.74 | 7,580,232.76 | (1,429,037.02) | 81.1% |
| Net Ordinary Income | 698,349.85 | 0.00 | 698,349.85 | 100.0% |
| Net Income | 698,349.85 | 0.00 | 698,349.85 | 100.0% |

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

| Type | Num | Date | Name | Account | Paid Amount |
|-------|------|------------|---------------------------------------|--|--|
| Check | POS | 03/25/2017 | CODE 42 SOFTWARE | 1001 - Navigant GF Operating 6708 - Computer Development Program | <u>-9.99</u> |
| TOTAL | | | | | -9.99 |
| Check | POS | 03/27/2017 | Amazon.com | 1001 - Navigant GF Operating 6301 - Building Supplies & Maint. | <u>-53.00</u> |
| TOTAL | | | | | -53.00 |
| Check | POS | 03/28/2017 | Postmaster | 1001 - Navigant GF Operating 6706 - Printing & Postage | <u>-245.00</u> |
| TOTAL | | | | | -245.00 |
| Check | POS | 03/30/2017 | A. Michael Mullane | 1001 - Navigant GF Operating 7040 - Spec. Fund Fire Prevention Exp | <u>-150.00</u> |
| TOTAL | | | | | -150.00 |
| Check | POS | 03/30/2017 | A. Michael Mullane | 1004 - FNB Fire Prevention 7040 - Spec. Fund Fire Prevention Exp | <u>-150.00</u> |
| TOTAL | | | | | -150.00 |
| Check | POS | 03/30/2017 | A. Michael Mullane | 1004 - FNB Fire Prevention 7040 - Spec. Fund Fire Prevention Exp | <u>-150.00</u> |
| TOTAL | | | | | -150.00 |
| Check | POS | 03/30/2017 | Postmaster | 1001 - Navigant GF Operating 6706 - Printing & Postage | <u>-9.39</u> |
| TOTAL | | | | | -9.39 |
| Check | POS | 03/30/2017 | Amazon.com | 1001 - Navigant GF Operating 6908 - Professional Development | <u>-77.94</u> |
| TOTAL | | | | | -77.94 |
| Check | 1005 | 03/23/2017 | Norel Service Company, Inc. | 1010 - Navigant Comm/Training 7030 - Spec. Fund Radio Box Alarm | <u>-2,950.00</u> |
| TOTAL | | | | | -2,950.00 |
| Check | 1042 | 03/09/2017 | N.E. Div. Int'l Assoc. of Fire Chiefs | 1004 - FNB Fire Prevention 7040 - Spec. Fund Fire Prevention Exp 7040 - Spec. Fund Fire Prevention Exp 7040 - Spec. Fund Fire Prevention Exp 7040 - Spec. Fund Fire Prevention Exp | <u>-100.00</u> -75.00 -75.00 -75.00 |
| TOTAL | | | | | -325.00 |
| Check | 1043 | 03/23/2017 | TriTech Software Systems | 1004 - FNB Fire Prevention 7040 - Spec. Fund Fire Prevention Exp | <u>-2,898.13</u> |
| TOTAL | | | | | -2,898.13 |
| Check | 1044 | 03/30/2017 | Cumberland Fire District | 1004 - FNB Fire Prevention 1001 - Navigant GF Operating | <u>-150.00</u> |
| TOTAL | | | | | -150.00 |
| Check | 1046 | 03/30/2017 | Cumberland Fire District | 1004 - FNB Fire Prevention 1001 - Navigant GF Operating | <u>-61,500.00</u> |
| TOTAL | | | | | -61,500.00 |

**Cumberland Fire District
Commissioner's Report**

March 2017

| Type | Num | Date | Name | Account | Paid Amount |
|-------|------|------------|-------------------------------------|--|--|
| Check | 3075 | 03/01/2017 | American Coradius International LLC | 1001 · Navigant GF Operating 6800 · Affiliated Fire Associations | -60.00 |
| TOTAL | | | | | -60.00 |
| Check | 3076 | 03/02/2017 | Belmont Springs | 1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. | -27.99 -16.54 -18.01 -2.97 |
| TOTAL | | | | | -65.51 |
| Check | 3077 | 03/02/2017 | Critical Tool, Inc. | 1001 · Navigant GF Operating 6125 · First Aid Equip & Supplies | -363.00 |
| TOTAL | | | | | -363.00 |
| Check | 3078 | 03/02/2017 | C & S Specialty, Inc. | 1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance | -135.60 |
| TOTAL | | | | | -135.60 |
| Check | 3079 | 03/02/2017 | Emergency Reporting | 1001 · Navigant GF Operating 6145 · Shared Communications | -405.67 |
| TOTAL | | | | | -405.67 |
| Check | 3080 | 03/02/2017 | EXXONMOBIL | 1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil | -404.02 |
| TOTAL | | | | | -404.02 |
| Check | 3081 | 03/02/2017 | Janitech | 1001 · Navigant GF Operating 6301 · Building Supplies & Maint. | -376.40 |
| TOTAL | | | | | -376.40 |
| Check | 3082 | 03/02/2017 | NAPA Auto Parts | 1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance | -36.97 -46.66 -11.35 |
| TOTAL | | | | | -94.98 |
| Check | 3083 | 03/02/2017 | National Grid Elec Sta5L | 1001 · Navigant GF Operating 6200 · Electricity | -33.70 |
| TOTAL | | | | | -33.70 |
| Check | 3084 | 03/02/2017 | National Grid Elec Sta4L | 1001 · Navigant GF Operating 6200 · Electricity | -33.70 |
| TOTAL | | | | | -33.70 |
| Check | 3085 | 03/02/2017 | Prescott H. Peirce Co. Inc. | 1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs | -139.25 |
| TOTAL | | | | | -139.25 |
| Check | 3086 | 03/02/2017 | State of Rhode Island | 1001 · Navigant GF Operating 6905.01 · Drills & Training | -220.00 |
| TOTAL | | | | | -220.00 |
| Check | 3087 | 03/02/2017 | Staples Credit | 1001 · Navigant GF Operating 6705 · Office Supplies & Expenses 6705 · Office Supplies & Expenses 6705 · Office Supplies & Expenses 6705 · Office Supplies & Expenses | -29.99 -44.26 -235.98 -143.97 |
| TOTAL | | | | | -454.20 |

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

| Type | Num | Date | Name | Account | Paid Amount |
|-------|------|------------|-------------------------------|---|---|
| Check | 3088 | 03/02/2017 | Parmelee Poirier & Associates | 1001 · Navigant GF Operating 6710 · External Accounting Fees | <u>-5,000.00</u> |
| TOTAL | | | | | -5,000.00 |
| Check | 3089 | 03/02/2017 | Tap Auto Service | 1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance | <u>-187.32</u> |
| TOTAL | | | | | -187.32 |
| Check | 3090 | 03/02/2017 | VFIS | 1001 · Navigant GF Operating 6701 · Insurances | <u>-5,323.00</u> |
| TOTAL | | | | | -5,323.00 |
| Check | 3091 | 03/02/2017 | Verizon | 1001 · Navigant GF Operating 6202.01 · Telephone | <u>-124.99</u> |
| TOTAL | | | | | -124.99 |
| Check | 3092 | 03/02/2017 | Video Artistry | 1001 · Navigant GF Operating 6716 · Videographer | <u>-180.00</u> |
| TOTAL | | | | | -180.00 |
| Check | 3093 | 03/02/2017 | Woonsocket Door | 1001 · Navigant GF Operating 6301 · Building Supplies & Maint. | <u>-470.00</u> |
| TOTAL | | | | | -470.00 |
| Check | 3094 | 03/09/2017 | Michelle D. Baker, Esq. | 1001 · Navigant GF Operating 6725 · Tax Sale Fee | <u>-28,175.00</u> |
| TOTAL | | | | | -28,175.00 |
| Check | 3095 | 03/09/2017 | Bound Tree Medical | 1001 · Navigant GF Operating 6125 · First Aid Equip & Supplies | <u>-60.83</u> |
| TOTAL | | | | | -60.83 |
| Check | 3096 | 03/09/2017 | Allied Auto Parts | 1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance | <u>-4.80</u> |
| TOTAL | | | | | -4.80 |
| Check | 3097 | 03/09/2017 | Bulldog Fire Apparatus, Inc. | 1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance | <u>-54.41</u> |
| TOTAL | | | | | -54.41 |
| Check | 3098 | 03/09/2017 | Cumberland Fire District | 1001 · Navigant GF Operating 1002 · FNB HRA Checking | <u>-5,000.00</u> |
| TOTAL | | | | | -5,000.00 |
| Check | 3099 | 03/09/2017 | CAI Software LLC | 1001 · Navigant GF Operating 6715 · Professional Fees | <u>-85.17</u> |
| TOTAL | | | | | -85.17 |
| Check | 3100 | 03/09/2017 | 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 |

**Cumberland Fire District
Commissioner's Report**

March 2017

| Type | Num | Date | Name | Account | Paid Amount |
|-------|------|------------|--------------------------|--|-------------|
| Check | 3101 | 03/09/2017 | Kevin Clarke | 1001 · Navigant GF Operating | |
| | | | | 6510.01 · Healthcare Insurance -Retir... | -51.14 |
| TOTAL | | | | | -51.14 |
| Check | 3102 | 03/09/2017 | Depault Ace Hardware | 1001 · Navigant GF Operating | |
| | | | | 6301 · Building Supplies & Maint. | -23.53 |
| | | | | 6301 · Building Supplies & Maint. | -67.15 |
| | | | | 6101 · Vehicle Repair & Maintenance | -72.28 |
| | | | | 6301 · Building Supplies & Maint. | 16.30 |
| TOTAL | | | | | -146.66 |
| Check | 3103 | 03/09/2017 | Emergency Reporting | 1001 · Navigant GF Operating | |
| | | | | 6145 · Shared Communications | -200.00 |
| TOTAL | | | | | -200.00 |
| Check | 3104 | 03/09/2017 | Janitech | 1001 · Navigant GF Operating | |
| | | | | 6301 · Building Supplies & Maint. | -376.40 |
| | | | | 6301 · Building Supplies & Maint. | -116.32 |
| | | | | 6301 · Building Supplies & Maint. | -409.54 |
| | | | | 6301 · Building Supplies & Maint. | 43.19 |
| | | | | 6301 · Building Supplies & Maint. | -275.49 |
| TOTAL | | | | | -1,134.56 |
| Check | 3105 | 03/09/2017 | Kafin Oil Co., Inc. | 1001 · Navigant GF Operating | |
| | | | | 6301 · Building Supplies & Maint. | -224.00 |
| TOTAL | | | | | -224.00 |
| Check | 3106 | 03/09/2017 | Minuteman Trucks, Inc | 1001 · Navigant GF Operating | |
| | | | | 6101 · Vehicle Repair & Maintenance | -5,920.99 |
| TOTAL | | | | | -5,920.99 |
| Check | 3107 | 03/09/2017 | National Grid Elec Sta1 | 1001 · Navigant GF Operating | |
| | | | | 6200 · Electricity | -830.31 |
| TOTAL | | | | | -830.31 |
| Check | 3109 | 03/09/2017 | National Grid Gas Sta4 | 1001 · Navigant GF Operating | |
| | | | | 6201 · Gas & Hot Water | -640.22 |
| TOTAL | | | | | -640.22 |
| Check | 3110 | 03/09/2017 | Purchase Power | 1001 · Navigant GF Operating | |
| | | | | 6706 · Printing & Postage | -112.18 |
| TOTAL | | | | | -112.18 |
| Check | 3111 | 03/09/2017 | Roger's Ace Hardware Inc | 1001 · Navigant GF Operating | |
| | | | | 6301 · Building Supplies & Maint. | -4.57 |
| | | | | 6301 · Building Supplies & Maint. | -21.45 |
| TOTAL | | | | | -26.02 |
| Check | 3112 | 03/09/2017 | Rossi Law Offices LTD | 1001 · Navigant GF Operating | |
| | | | | 7050 · Tax - Legal & Collection Fees | -14.56 |
| TOTAL | | | | | -14.56 |
| Check | 3113 | 03/09/2017 | RI State Fire Academy | 1001 · Navigant GF Operating | |
| | | | | 6905.01 · Drills & Training | -50.00 |
| TOTAL | | | | | -50.00 |

**Cumberland Fire District
Commissioner's Report**

March 2017

| Type | Num | Date | Name | Account | Paid Amount |
|-------|------|------------|------------------------------|--|-------------|
| Check | 3114 | 03/09/2017 | Town of Cumberland -Hwy Dept | 1001 · Navigant GF Operating | |
| | | | | 6100 · Vehicle Gas & Oil | -100.27 |
| | | | | 6100 · Vehicle Gas & Oil | -39.20 |
| | | | | 6100 · Vehicle Gas & Oil | -34.74 |
| | | | | 6100 · Vehicle Gas & Oil | -119.84 |
| | | | | 6100 · Vehicle Gas & Oil | -162.47 |
| | | | | 6100 · Vehicle Gas & Oil | -159.81 |
| TOTAL | | | | | -616.33 |
| Check | 3115 | 03/09/2017 | Town of Cumberland Sta2 | 1001 · Navigant GF Operating | |
| | | | | 6210 · Sewer Assessment & Usage | -122.00 |
| TOTAL | | | | | -122.00 |
| Check | 3116 | 03/09/2017 | Town of Cumberland Sta2 | 1001 · Navigant GF Operating | |
| | | | | 6210 · Sewer Assessment & Usage | -327.63 |
| TOTAL | | | | | -327.63 |
| Check | 3117 | 03/09/2017 | Town of Cumberland Sta4 | 1001 · Navigant GF Operating | |
| | | | | 6210 · Sewer Assessment & Usage | -122.00 |
| TOTAL | | | | | -122.00 |
| Check | 3118 | 03/09/2017 | Town of Cumberland Sta1 | 1001 · Navigant GF Operating | |
| | | | | 6210 · Sewer Assessment & Usage | -122.00 |
| TOTAL | | | | | -122.00 |
| Check | 3119 | 03/09/2017 | Vose True Value Hardware | 1001 · Navigant GF Operating | |
| | | | | 6101 · Vehicle Repair & Maintenance | -16.49 |
| TOTAL | | | | | -16.49 |
| Check | 3120 | 03/09/2017 | The UPS Store # 4893 | 1001 · Navigant GF Operating | |
| | | | | 6706 · Printing & Postage | -10.02 |
| TOTAL | | | | | -10.02 |
| Check | 3121 | 03/09/2017 | W.B. Mason Co., Inc | 1001 · Navigant GF Operating | |
| | | | | 6705 · Office Supplies & Expenses | -28.58 |
| TOTAL | | | | | -28.58 |
| Check | 3122 | 03/09/2017 | TH Malloy & Sons, Inc | 1001 · Navigant GF Operating | |
| | | | | 6100 · Vehicle Gas & Oil | -2,565.07 |
| TOTAL | | | | | -2,565.07 |
| Check | 3123 | 03/09/2017 | Tap Auto Service | 1001 · Navigant GF Operating | |
| | | | | 6101 · Vehicle Repair & Maintenance | -283.74 |
| TOTAL | | | | | -283.74 |
| Check | 3124 | 03/09/2017 | National Grid Gas Sta1 | 1001 · Navigant GF Operating | |
| | | | | 6201 · Gas & Hot Water | -721.74 |
| TOTAL | | | | | -721.74 |
| Check | 3125 | 03/09/2017 | National Grid Gas Sta4 | 1001 · Navigant GF Operating | |
| | | | | 6201 · Gas & Hot Water | -534.38 |
| TOTAL | | | | | -534.38 |
| Check | 3126 | 03/16/2017 | Blue Cross Blue Shield -MCA | 1001 · Navigant GF Operating | |
| | | | | 6510.01 · Healthcare Insurance -Retir... | -894.00 |
| TOTAL | | | | | -894.00 |

**Cumberland Fire District
Commissioner's Report**

March 2017

| Type | Num | Date | Name | Account | Paid Amount |
|-------|------|------------|-----------------------------|---|------------------|
| Check | 3127 | 03/16/2017 | Agera Energy | 1001 · Navigant GF Operating 6200 · Electricity | <u>-731.11</u> |
| TOTAL | | | | | -731.11 |
| Check | 3128 | 03/16/2017 | Kelley Nickson Morris | 1001 · Navigant GF Operating 6703.01 · Legal | <u>-2,800.00</u> |
| TOTAL | | | | | -2,800.00 |
| Check | 3129 | 03/16/2017 | National Grid Elec Sta5A | 1001 · Navigant GF Operating 6200 · Electricity | <u>-20.27</u> |
| TOTAL | | | | | -20.27 |
| Check | 3130 | 03/16/2017 | National Grid Gas Sta5 | 1001 · Navigant GF Operating 6201 · Gas & Hot Water | <u>-455.05</u> |
| TOTAL | | | | | -455.05 |
| Check | 3131 | 03/16/2017 | National Grid Gas Sta2 | 1001 · Navigant GF Operating 6201 · Gas & Hot Water | <u>-610.21</u> |
| TOTAL | | | | | -610.21 |
| Check | 3132 | 03/16/2017 | National Grid Elec Sta2 | 1001 · Navigant GF Operating 6200 · Electricity | <u>-571.49</u> |
| TOTAL | | | | | -571.49 |
| Check | 3133 | 03/16/2017 | National Grid Elec Sta5 | 1001 · Navigant GF Operating 6200 · Electricity | <u>-453.19</u> |
| TOTAL | | | | | -453.19 |
| Check | 3134 | 03/16/2017 | National Grid Elec Sta4 | 1001 · Navigant GF Operating 6200 · Electricity | <u>-696.10</u> |
| TOTAL | | | | | -696.10 |
| Check | 3135 | 03/16/2017 | National Grid Gas Sta5A | 1001 · Navigant GF Operating 6201 · Gas & Hot Water | <u>-111.00</u> |
| TOTAL | | | | | -111.00 |
| Check | 3136 | 03/16/2017 | Prescott H. Peirce Co. Inc. | 1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs | <u>-282.25</u> |
| TOTAL | | | | | -282.25 |
| Check | 3137 | 03/16/2017 | Shipman's Fire Equipment | 1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs | <u>-45.00</u> |
| TOTAL | | | | | -45.00 |
| Check | 3138 | 03/16/2017 | Verizon Wireless | 1001 · Navigant GF Operating 6202.02 · Air Cards 6202.02 · Air Cards | <u>-320.08</u> |
| TOTAL | | | | | -521.58 |
| Check | 3139 | 03/23/2017 | A & P Fire Systems | 1001 · Navigant GF Operating 6150 · Fire Alarm Testing 6150 · Fire Alarm Testing 6150 · Fire Alarm Testing | <u>-81.00</u> |
| TOTAL | | | | | -243.00 |

Cumberland Fire District
Commissioner's Report

March 2017

| Type | Num | Date | Name | Account | Paid Amount |
|-------|------|------------|------------------------------|--|-------------|
| Check | 3140 | 03/23/2017 | Blue Cross & Blue Shield | 1001 · Navigant GF Operating | |
| | | | | 6410.01 · Healthcare Insurance | -66,525.64 |
| | | | | 6510.01 · Healthcare Insurance -Retir... | -8,709.56 |
| | | | | 6610.01 · Healthcare Insurance -Admin | -5,116.04 |
| TOTAL | | | | | -80,351.24 |
| Check | 3141 | 03/23/2017 | Cumberland Glass Co., Inc. | 1001 · Navigant GF Operating | |
| | | | | 6301 · Building Supplies & Maint. | -170.00 |
| TOTAL | | | | | -170.00 |
| Check | 3142 | 03/23/2017 | Cox Communications | 1001 · Navigant GF Operating | |
| | | | | 6202.01 · Telephone | -929.58 |
| TOTAL | | | | | -929.58 |
| Check | 3143 | 03/23/2017 | Cumberland, RI - Water Sta 4 | 1001 · Navigant GF Operating | |
| | | | | 6211 · Water Usage Fees | -27.77 |
| TOTAL | | | | | -27.77 |
| Check | 3144 | 03/23/2017 | Cumberland, RI - Water Sta 2 | 1001 · Navigant GF Operating | |
| | | | | 6211 · Water Usage Fees | -112.18 |
| TOTAL | | | | | -112.18 |
| Check | 3145 | 03/23/2017 | Cumberland, RI - Water Sta 5 | 1001 · Navigant GF Operating | |
| | | | | 6211 · Water Usage Fees | -138.51 |
| TOTAL | | | | | -138.51 |
| Check | 3146 | 03/23/2017 | Delta Dental | 1001 · Navigant GF Operating | |
| | | | | 6410.04 · Healthcare -Dental | -5,399.90 |
| | | | | 6510.04 · Healthcare -Dental -Retirees | -379.25 |
| | | | | 6610.04 · Healthcare -Dental -Admin | -428.42 |
| TOTAL | | | | | -6,207.57 |
| Check | 3147 | 03/23/2017 | Michelle D. Baker, Esq. | 1001 · Navigant GF Operating | |
| | | | | 6725 · Tax Sale Fee | -225.00 |
| TOTAL | | | | | -225.00 |
| Check | 3148 | 03/23/2017 | Northeast Rescue Systems | 1001 · Navigant GF Operating | |
| | | | | 6110 · Equipment Purchase & Upgrad... | -424.00 |
| TOTAL | | | | | -424.00 |
| Check | 3149 | 03/23/2017 | Narragansett Bay Comm Sta1 | 1001 · Navigant GF Operating | |
| | | | | 6210 · Sewer Assessment & Usage | -111.24 |
| TOTAL | | | | | -111.24 |
| Check | 3150 | 03/23/2017 | Narragansett Bay Comm Sta2 | 1001 · Navigant GF Operating | |
| | | | | 6210 · Sewer Assessment & Usage | -100.98 |
| TOTAL | | | | | -100.98 |
| Check | 3151 | 03/23/2017 | Narragansett Bay Comm Sta4 | 1001 · Navigant GF Operating | |
| | | | | 6210 · Sewer Assessment & Usage | -44.30 |
| TOTAL | | | | | -44.30 |
| Check | 3152 | 03/23/2017 | Pawtucket Water Supply Board | 1001 · Navigant GF Operating | |
| | | | | 6211 · Water Usage Fees | -56.72 |
| TOTAL | | | | | -56.72 |

**Cumberland Fire District
Commissioner's Report**

March 2017

| Type | Num | Date | Name | Account | Paid Amount |
|-------|------|------------|----------------------------------|-------------------------------------|-------------|
| Check | 3153 | 03/23/2017 | Pawtucket Water Supply -Hydrants | 1001 · Navigant GF Operating | |
| | | | | 6215.02 · Hydrant Fees - Pawtucket | -10,364.15 |
| TOTAL | | | | | -10,364.15 |
| Check | 3154 | 03/23/2017 | Verizon | 1001 · Navigant GF Operating | |
| | | | | 6202.01 · Telephone | -124.99 |
| TOTAL | | | | | -124.99 |
| Check | 3155 | 03/23/2017 | Shell Fleet Plus | 1001 · Navigant GF Operating | |
| | | | | 6100 · Vehicle Gas & Oil | -383.50 |
| TOTAL | | | | | -383.50 |
| Check | 3156 | 03/23/2017 | Beacon Mutual Insurance | 1001 · Navigant GF Operating | |
| | | | | 6701 · Insurances | -173.00 |
| TOTAL | | | | | -173.00 |
| Check | 3158 | 03/29/2017 | Belmont Springs | 1001 · Navigant GF Operating | |
| | | | | 6301 · Building Supplies & Maint. | -63.16 |
| | | | | 6301 · Building Supplies & Maint. | -37.15 |
| | | | | 6301 · Building Supplies & Maint. | -36.33 |
| | | | | 6301 · Building Supplies & Maint. | -37.32 |
| TOTAL | | | | | -173.96 |
| Check | 3159 | 03/29/2017 | Janitech | 1001 · Navigant GF Operating | |
| | | | | 6301 · Building Supplies & Maint. | -203.87 |
| | | | | 6301 · Building Supplies & Maint. | -81.10 |
| TOTAL | | | | | -284.97 |
| Check | 3160 | 03/29/2017 | ICSC | 1001 · Navigant GF Operating | |
| | | | | 6130 · Air Cascade Maintenance | -272.04 |
| TOTAL | | | | | -272.04 |
| Check | 3161 | 03/29/2017 | Minuteman Trucks, Inc | 1001 · Navigant GF Operating | |
| | | | | 6101 · Vehicle Repair & Maintenance | -1,013.66 |
| | | | | 6101 · Vehicle Repair & Maintenance | -535.04 |
| | | | | 6101 · Vehicle Repair & Maintenance | -376.41 |
| TOTAL | | | | | -1,925.11 |
| Check | 3162 | 03/29/2017 | NAPA Auto Parts | 1001 · Navigant GF Operating | |
| | | | | 6101 · Vehicle Repair & Maintenance | -93.19 |
| TOTAL | | | | | -93.19 |
| Check | 3163 | 03/29/2017 | National Grid Elec Sta5L | 1001 · Navigant GF Operating | |
| | | | | 6200 · Electricity | -29.37 |
| TOTAL | | | | | -29.37 |
| Check | 3164 | 03/29/2017 | National Grid Elec Sta4L | 1001 · Navigant GF Operating | |
| | | | | 6200 · Electricity | -29.37 |
| TOTAL | | | | | -29.37 |
| Check | 3165 | 03/29/2017 | Shipman's Fire Equipment | 1001 · Navigant GF Operating | |
| | | | | 6112 · Equipment Supplies & Repairs | -45.00 |
| TOTAL | | | | | -45.00 |

Cumberland Fire District

Balance Sheet

04/18/17

As of March 31, 2017

Accrual Basis

| | <u>Mar 31, 17</u> |
|---------------------------------------|----------------------------|
| Equity | |
| 3200 · Unrestricted Net Assets | 211,909.76 |
| 3300 · Fund Balance transfer from Old | 694,361.47 |
| Net Income | <u>698,349.85</u> |
| Total Equity | <u>1,604,621.08</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>2,541,638.68</u></u> |