



Cumberland Fire Department

Financial Report-Revised

Period Ending: July 31, 2017

Presented: August 22, 2017

Presented by: Diane Karolyshyn, Finance Director

Cumberland Fire District
Balance Sheet
As of July 31, 2017

	Jul 31, 17
ASSETS	
Current Assets	
Checking/Savings	
1001 · Navigant GF Operating	782,182.74
1002 · FNB HRA Checking	6,061.92
1004 · FNB Fire Prevention	44,845.67
1005 · Navigant Savings MM	1,694,118.98
1007 · FNB Retiree HealthCare Fund	308,108.32
1008 · FNB Truck Fund	40.03
1009 · FNB FP Savings	16.76
1010 · Navigant Comm/Training	98,344.11
1011 · Navigant CD	105,353.57
Total Checking/Savings	3,039,072.10
Other Current Assets	
1210 · Tax Receivable 2016 & Prior	83,787.01
1215 · Tax Receivable 2017	3,346,720.47
1300 · Collection/Returned CK Fees	50.00
1305 · Tax Sale Fees	1,185.20
1310 · Radio Box Fees	3,800.00
1315 · Misc. Accounts Receivable	50.00
1320.01 · Prepaid Expenses-Insurances	320,588.23
1320.02 · Prepaid Expenses-Hydrant Fees	205,314.13
1320.03 · Prepaid Expenses-COLA	9,445.05
1320.05 · Prepaid Expenses-Tax Sale Fees	11,195.00
1320.06 · Prepaid Expenses-Comp Tx Bills	4,477.50
1320.10 · Prepaid Expenses-Equip Testing	2,541.63
Total Other Current Assets	3,989,154.22
Total Current Assets	7,028,226.32
Fixed Assets	
1400 · Land	779,800.00
1500 · Buildings & Improvements	339,191.09
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	558,750.74
Other Assets	
1050 · Petty Cash-Tax Collector	750.00
1055 · Petty Cash Fire Chief	500.00
Total Other Assets	1,250.00
TOTAL ASSETS	7,588,227.06
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2013 · Payroll Tax SDI WH	1,198.85
2026 · AFLAC	154.95
2028 · P & F Insurance Assoc.	153.01
2251 · Deferred Taxes 2016 & prior	174,719.79
2252 · Deferred Tax Revenue 2017-2018	6,804,365.48
2280 · Misc Other Deferred Revenue	28,582.25
2281 · Deferred Tax Sale Fee Income	10,175.00
2285 · Deferred Radio Box Income	23,008.33

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Accrual Basis

Cumberland Fire District

Balance Sheet

As of July 31, 2017

	<u>Jul 31, 17</u>
2510 · Notes Payable - L-1 Truck Loan	100,000.00
2600 · Accrued Expenses	8,358.35
Total Other Current Liabilities	<u>7,150,716.01</u>
Total Current Liabilities	<u>7,150,716.01</u>
Total Liabilities	7,150,716.01
Equity	
3200 · Unrestricted Net Assets	-245,704.92
3300 · Fund Balance transfer from Old	694,361.47
Net Income	-11,145.50
Total Equity	<u>437,511.05</u>
TOTAL LIABILITIES & EQUITY	<u><u>7,588,227.06</u></u>

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

Type	Num	Date	Name	Account	Paid Amount
Check		07/03/2017	London Health CDH	1002 - FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF 6510.03 · Healthcare Reimb. (HRA)-R...	-1,983.23 -780.22
TOTAL					-2,763.45
Check	EFT	07/10/2017	London Health CDH	1002 - FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF 6510.03 · Healthcare Reimb. (HRA)-R...	-79.47 -487.73
TOTAL					-567.20
Check	EFT	07/17/2017	London Health CDH	1002 - FNB HRA Checking 6610.03 · Healthcare Reimb. (HRA)-A...	-755.54
TOTAL					-755.54
Check	POS	07/03/2017	BackBlaze	1001 - Navigant GF Operating 6708 · Computer Development Program	-1.55
TOTAL					-1.55
Check	POS	07/06/2017	Goldstar Software	1001 - Navigant GF Operating 6140 · Communications Upgrades	-100.00
TOTAL					-100.00
Check	POS	07/06/2017	Amazon.com	1001 - Navigant GF Operating 6110 · Equipment Purchase & Upgrad... 6705 · Office Supplies & Expenses	-144.49 -12.38
TOTAL					-156.87
Check	POS	07/06/2017	Miradore Ltd	1004 - FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	-16.14
TOTAL					-16.14
Check	POS	07/07/2017	Lowe's	1001 - Navigant GF Operating 6301 · Building Supplies & Maint.	-262.35
TOTAL					-262.35
Check	POS	07/10/2017	Nonin Medical, Inc.	1001 - Navigant GF Operating 6112 · Equipment Supplies & Repairs	-150.00
TOTAL					-150.00
Check	POS	07/13/2017	EZ Register	1001 - Navigant GF Operating 6905.01 · Drills & Training	-250.00
TOTAL					-250.00
Check	POS	07/15/2017	LogMeIn, Inc.	1001 - Navigant GF Operating 6705 · Office Supplies & Expenses	-249.99
TOTAL					-249.99
Check	POS	07/20/2017	Shell	1001 - Navigant GF Operating 6100 · Vehicle Gas & Oil 6100 · Vehicle Gas & Oil	-95.00 -77.73
TOTAL					-172.73
Check	POS	07/21/2017	Southwest Airlines	1001 - Navigant GF Operating 6711 · Fire Chief Expenses	-127.98
TOTAL					-127.98
Check	POS	07/24/2017	Adobe Systems Inc.	1001 - Navigant GF Operating 6705 · Office Supplies & Expenses	-64.16
TOTAL					-64.16

**Cumberland Fire District
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July 2017**

Type	Num	Date	Name	Account	Paid Amount
Check	POS	07/24/2017	Intuit	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	<u>-127.49</u>
TOTAL					-127.49
Check	POS	07/28/2017	Fargo Controls, Inc.	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-81.81</u>
TOTAL					-81.81
Check	POS	07/31/2017	BJ's	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6705 · Office Supplies & Expenses	<u>-179.82</u> <u>-28.66</u>
TOTAL					-208.48
Check	1056	07/06/2017	B & M Printing	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	<u>-112.00</u>
TOTAL					-112.00
Check	3401	07/06/2017	Delta Dental	1001 · Navigant GF Operating 6410.04 · Healthcare -Dental 6510.04 · Healthcare -Dental -Retirees 6610.04 · Healthcare -Dental -Admin	<u>-6,018.17</u> <u>-405.80</u> <u>-553.96</u>
TOTAL					-6,977.93
Check	3402	07/06/2017	Apollo Safety, Inc	1001 · Navigant GF Operating 6113 · Equip Testing & Certification	<u>-3,375.00</u>
TOTAL					-3,375.00
Check	3403	07/06/2017	Blue Cross Blue Shield -MCA	1001 · Navigant GF Operating 6510.01 · Healthcare Insurance -Retir...	<u>-894.00</u>
TOTAL					-894.00
Check	3404	07/06/2017	Emergency Reporting	1001 · Navigant GF Operating 6145 · Reporting Software	<u>-405.67</u>
TOTAL					-405.67
Check	3408	07/06/2017	Vision Government Solutions, Inc.	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	<u>-2,034.25</u>
TOTAL					-2,034.25
Check	3409	07/06/2017	RIPTA Accounting	1001 · Navigant GF Operating 1505 · Vehicles & Equipment	<u>-640.58</u>
TOTAL					-640.58
Check	3410	07/06/2017	Deschenes, Richard R.	1001 · Navigant GF Operating 6520 · COLA - Retirees	<u>-1,349.87</u>
TOTAL					-1,349.87
Check	3411	07/06/2017	Paul K. Dunham	1001 · Navigant GF Operating 6520 · COLA - Retirees	<u>-1,397.57</u>
TOTAL					-1,397.57
Check	3412	07/06/2017	Joseph W. LaFleur	1001 · Navigant GF Operating 6520 · COLA - Retirees	<u>-488.44</u>
TOTAL					-488.44
Check	3413	07/06/2017	David K. Lanoue	1001 · Navigant GF Operating 6520 · COLA - Retirees	<u>-1,630.98</u>
TOTAL					-1,630.98

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Type	Num	Date	Name	Account	Paid Amount
Check	3414	07/06/2017	Thomas J. Pytka	1001 · Navigant GF Operating	
				6520 · COLA - Retirees	-660.10
TOTAL					-660.10
Check	3415	07/06/2017	Dana E. Boyd	1001 · Navigant GF Operating	
				6520 · COLA - Retirees	-1,356.76
TOTAL					-1,356.76
Check	3416	07/06/2017	Ernest P. Cimino	1001 · Navigant GF Operating	
				6520 · COLA - Retirees	-1,752.18
TOTAL					-1,752.18
Check	3417	07/06/2017	James T. Conway, Jr.	1001 · Navigant GF Operating	
				6520 · COLA - Retirees	-1,675.78
TOTAL					-1,675.78
Check	3418	07/06/2017	Richard Olney	1001 · Navigant GF Operating	
				7010 · Contingency	-600.00
TOTAL					-600.00
Check	3419	07/06/2017	Allied Auto Parts	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-36.35
TOTAL					-36.35
Check	3420	07/06/2017	Critical Tool, Inc.	1001 · Navigant GF Operating	
				6125 · ALS & Medical Supplies	-363.00
TOTAL					-363.00
Check	3421	07/06/2017	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	3422	07/06/2017	Depault Ace Hardware	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-38.15
				6301 · Building Supplies & Maint.	-10.36
				6112 · Equipment Supplies & Repairs	4.86
TOTAL					-43.65
Check	3423	07/06/2017	EXXONMOBIL	1001 · Navigant GF Operating	
				6100 · Vehicle Gas & Oil	-279.13
TOTAL					-279.13
Check	3424	07/06/2017	Emergency Reporting	1001 · Navigant GF Operating	
				6145 · Reporting Software	-405.67
TOTAL					-405.67
Check	3425	07/06/2017	Janitech	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-283.58
				6301 · Building Supplies & Maint.	-47.46
TOTAL					-331.04
Check	3426	07/06/2017	London Health Administrator	1001 · Navigant GF Operating	
				6410.03 · Healthcare Reimb. (HRA) -FF	-726.75
				6610.03 · Healthcare Reimb. (HRA)-A...	-51.00
				6510.03 · Healthcare Reimb. (HRA)-R...	-25.50
TOTAL					-803.25

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Type	Num	Date	Name	Account	Paid Amount
Check	3427	07/06/2017	Moore Medical LLC	1001 · Navigant GF Operating 6125 · ALS & Medical Supplies	<u>-517.39</u>
TOTAL					-517.39
Check	3428	07/06/2017	National Grid Elec Sta4L	1001 · Navigant GF Operating 6200 · Electricity	<u>-23.96</u>
TOTAL					-23.96
Check	3429	07/06/2017	National Grid Elec Sta5L	1001 · Navigant GF Operating 6200 · Electricity	<u>-23.96</u>
TOTAL					-23.96
Check	3430	07/06/2017	NAPA Auto Parts	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance	<u>-132.85</u> 9.36
TOTAL					-123.49
Check	3431	07/06/2017	Purchase Power	1001 · Navigant GF Operating 6706 · Printing & Postage	<u>-397.10</u>
TOTAL					-397.10
Check	3432	07/06/2017	Ralco Equipment Co., Inc	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-1,471.36</u>
TOTAL					-1,471.36
Check	3433	07/06/2017	Shipman's Fire Equipment	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs 6112 · Equipment Supplies & Repairs	<u>-45.00</u> -118.90
TOTAL					-163.90
Check	3434	07/06/2017	VFIS	1001 · Navigant GF Operating 6701 · Insurances	<u>-235,423.00</u>
TOTAL					-235,423.00
Check	3435	07/06/2017	VFIS	1001 · Navigant GF Operating 6701 · Insurances 6701 · Insurances	<u>-16,664.00</u> -104.00
TOTAL					-16,768.00
Check	3436	07/06/2017	The Valley Breeze	1001 · Navigant GF Operating 6725 · Tax Sale Fee	<u>-230.00</u>
TOTAL					-230.00
Check	3437	07/06/2017	TH Malloy & Sons, Inc	1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil	<u>-2,117.47</u>
TOTAL					-2,117.47
Check	3438	07/07/2017	Cumberland Fire District	1001 · Navigant GF Operating 1002 · FNB HRA Checking	<u>-5,000.00</u>
TOTAL					-5,000.00
Check	3439	07/11/2017	United States Treasury	1001 · Navigant GF Operating 2011 · Payroll Tax FED WH	<u>-8.90</u>
TOTAL					-8.90
Check	3440	07/11/2017	RIET	1001 · Navigant GF Operating 2013 · Payroll Tax SDI WH	<u>-2.01</u>
TOTAL					-2.01

**Cumberland Fire District
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Type	Num	Date	Name	Account	Paid Amount
Check	3442	07/11/2017	The Valley Breeze	1001 · Navigant GF Operating 6725 · Tax Sale Fee	<u>-230.00</u>
TOTAL					-230.00
Check	3443	07/11/2017	Rossi Law Offices LTD	1001 · Navigant GF Operating 7050 · Tax - Legal & Collection Fees	<u>-7.50</u>
TOTAL					-7.50
Check	3444	07/11/2017	Police & Firemen's Insurance Assoc.	1001 · Navigant GF Operating 2028 · P & F Insurance Assoc.	<u>-432.79</u>
TOTAL					-432.79
Check	3445	07/11/2017	Kelley Nickson Morris	1001 · Navigant GF Operating 6703.01 · Legal	<u>-925.00</u>
TOTAL					-925.00
Check	3446	07/11/2017	Kafin Oil Co., Inc.	1001 · Navigant GF Operating 1500 · Buildings & Improvements	<u>-3,968.00</u>
TOTAL					-3,968.00
Check	3447	07/11/2017	Kevin Clarke	1001 · Navigant GF Operating 6510.01 · Healthcare Insurance -Retir...	<u>-51.14</u>
TOTAL					-51.14
Check	3448	07/11/2017	Blue Cross & Blue Shield	1001 · Navigant GF Operating 6410.01 · Healthcare Insurance 6510.01 · Healthcare Insurance -Retir... 6610.01 · Healthcare Insurance -Admin	<u>-72,726.19</u> <u>-9,052.16</u> <u>-5,317.84</u>
TOTAL					-87,096.19
Check	3449	07/11/2017	Blue Cross Blue Shield -MCA	1001 · Navigant GF Operating 6510.01 · Healthcare Insurance -Retir...	<u>-894.00</u>
TOTAL					-894.00
Check	3450	07/18/2017	Michelle D. Baker, Esq.	1001 · Navigant GF Operating 6725 · Tax Sale Fee	<u>-8,475.00</u>
TOTAL					-8,475.00
Check	3451	07/18/2017	Town of Cumberland	1001 · Navigant GF Operating 6725 · Tax Sale Fee	<u>-4,760.00</u>
TOTAL					-4,760.00
Check	3452	07/20/2017	Blue Cross & Blue Shield	1001 · Navigant GF Operating 6410.01 · Healthcare Insurance 6510.01 · Healthcare Insurance -Retir... 6610.01 · Healthcare Insurance -Admin	<u>-72,258.96</u> <u>-9,052.16</u> <u>-5,317.84</u>
TOTAL					-86,628.96
Check	3453	07/20/2017	AAB Enterprises	1001 · Navigant GF Operating 7010 · Contingency	<u>-185.00</u>
TOTAL					-185.00
Check	3454	07/20/2017	A. Charpentier Power Systems	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	<u>-190.00</u>
TOTAL					-190.00
Check	3455	07/20/2017	Town of Cumberland - Hydrants	1001 · Navigant GF Operating 6215.01 · Hydrant Fees - Cumberland	<u>-224,070.00</u>
TOTAL					-224,070.00

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

Type	Num	Date	Name	Account	Paid Amount
Check	3456	07/20/2017	Janitech	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-249.43
				6301 · Building Supplies & Maint.	-231.27
				6301 · Building Supplies & Maint.	-104.41
TOTAL					-585.11
Check	3457	07/20/2017	Narragansett Bay Comm Sta1	1001 · Navigant GF Operating	
				6210 · Sewer Assessment & Usage	-106.12
TOTAL					-106.12
Check	3458	07/20/2017	Narragansett Bay Comm Sta2	1001 · Navigant GF Operating	
				6210 · Sewer Assessment & Usage	-43.58
TOTAL					-43.58
Check	3459	07/20/2017	Narragansett Bay Comm Sta4	1001 · Navigant GF Operating	
				6210 · Sewer Assessment & Usage	-43.58
TOTAL					-43.58
Check	3460	07/20/2017	National Grid Elec Sta1	1001 · Navigant GF Operating	
				6200 · Electricity	-852.47
TOTAL					-852.47
Check	3461	07/20/2017	National Grid Elec Sta2	1001 · Navigant GF Operating	
				6200 · Electricity	-619.79
TOTAL					-619.79
Check	3462	07/20/2017	National Grid Elec Sta4	1001 · Navigant GF Operating	
				6200 · Electricity	-971.36
TOTAL					-971.36
Check	3463	07/20/2017	National Grid Elec Sta5	1001 · Navigant GF Operating	
				6200 · Electricity	-553.35
TOTAL					-553.35
Check	3464	07/20/2017	National Grid Elec Sta5A	1001 · Navigant GF Operating	
				6200 · Electricity	-12.23
TOTAL					-12.23
Check	3465	07/20/2017	National Grid Gas Sta1	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-96.65
TOTAL					-96.65
Check	3466	07/20/2017	National Grid Gas Sta2	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-42.15
TOTAL					-42.15
Check	3467	07/20/2017	National Grid Gas Sta4	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-55.91
TOTAL					-55.91
Check	3468	07/20/2017	National Grid Gas Sta5	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-62.99
TOTAL					-62.99
Check	3469	07/20/2017	National Grid Gas Sta5A	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-111.00
TOTAL					-111.00

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

Type	Num	Date	Name	Account	Paid Amount
Check	3470	07/20/2017	Pawtucket Water Supply -Hydrants	1001 · Navigant GF Operating 6215.02 · Hydrant Fees - Pawtucket	-11,104.45
TOTAL					-11,104.45
Check	3471	07/20/2017	Pawtucket Water Supply Board	1001 · Navigant GF Operating 6211 · Water Usage Fees	-48.90
TOTAL					-48.90
Check	3472	07/20/2017	S&D Road Service	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance	-60.32 -206.41
TOTAL					-266.73
Check	3473	07/20/2017	Shipman's Fire Equipment	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	-232.50
TOTAL					-232.50
Check	3474	07/20/2017	Verizon Wireless	1001 · Navigant GF Operating 6202.02 · Air Cards 6202.02 · Air Cards	-160.10 -320.08
TOTAL					-480.18
Check	3475	07/26/2017	David M & Claire B Chenevert	1001 · Navigant GF Operating 4003 · Tax Revenue Refund	-11.67
TOTAL					-11.67
Check	3476	07/26/2017	L Curz Financial	1001 · Navigant GF Operating 4003 · Tax Revenue Refund	-11.71
TOTAL					-11.71
Check	3477	07/26/2017	Joshua J & Alyssa L Mota	1001 · Navigant GF Operating 4003 · Tax Revenue Refund	-143.74
TOTAL					-143.74
Check	3478	07/26/2017	Peter Picini	1001 · Navigant GF Operating 4003 · Tax Revenue Refund	-163.03
TOTAL					-163.03
Check	3479	07/26/2017	Gary R Grund & Carie M Mitzel	1001 · Navigant GF Operating 4003 · Tax Revenue Refund	-215.24
TOTAL					-215.24
Check	3480	07/26/2017	Belmont Springs	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	-79.53 -82.86 -22.59 -17.53
TOTAL					-202.51
Check	3481	07/26/2017	Beacon Mutual Insurance	1001 · Navigant GF Operating 6701 · Insurances	-141.00
TOTAL					-141.00
Check	3482	07/26/2017	Cox Communications	1001 · Navigant GF Operating 6202.01 · Telephone	-935.26
TOTAL					-935.26

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

Type	Num	Date	Name	Account	Paid Amount
Check	3483	07/26/2017	Town of Cumberland -Hwy Dept	1001 - Navigant GF Operating 6100 - Vehicle Gas & Oil	<u>-59.62</u>
TOTAL					-59.62
Check	3484	07/26/2017	Delta Dental	1001 - Navigant GF Operating 6410.04 - Healthcare -Dental 6510.04 - Healthcare -Dental -Retirees 6610.04 - Healthcare -Dental -Admin	<u>-5,969.00</u> -405.80 -553.96
TOTAL					-6,928.76
Check	3485	07/26/2017	S&D Road Service	1001 - Navigant GF Operating 6101 - Vehicle Repair & Maintenance	<u>-12,324.90</u>
TOTAL					-12,324.90
Check	3486	07/26/2017	Staples Credit	1001 - Navigant GF Operating 6705 - Office Supplies & Expenses 6705 - Office Supplies & Expenses 6705 - Office Supplies & Expenses 6705 - Office Supplies & Expenses 6705 - Office Supplies & Expenses	<u>-0.57</u> -92.97 -31.97 -23.59 -99.47
TOTAL					-248.57
Check	3487	07/26/2017	Shell Fleet Plus	1001 - Navigant GF Operating 6100 - Vehicle Gas & Oil	<u>-383.06</u>
TOTAL					-383.06
Check	3488	07/26/2017	Video Artistry	1001 - Navigant GF Operating 6716 - Videographer 6716 - Videographer	<u>-180.00</u> -180.00
TOTAL					-360.00
Check	3489	07/26/2017	Verizon	1001 - Navigant GF Operating 6202.01 - Telephone	<u>-149.99</u>
TOTAL					-149.99
Check	3490	07/26/2017	Bulldog Fire Apparatus, Inc.	1001 - Navigant GF Operating 6101 - Vehicle Repair & Maintenance	<u>-142.19</u>
TOTAL					-142.19

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

	TOTAL				
	Jul 17	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
4000.02 · Tax Revenue 2017	618,789.12	618,789.12	7,425,469.00	-6,806,679.88	8.33%
4001 · Tax Revenue Prior Years	14,666.67	14,666.67	176,000.00	-161,333.33	8.33%
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	5,921.73	5,921.73	35,000.00	-29,078.27	16.92%
4015 · Fire Prevention/Plan Review	1,935.00	1,935.00	48,000.00	-46,065.00	4.03%
4050 · Interest Income General Fund	526.74	526.74	8,000.00	-7,473.26	6.58%
4060 · Interest Income Truck Fund	29.74	29.74	650.00	-620.26	4.58%
4065 · Interest Income Fire Prevention	10.55	10.55	250.00	-239.45	4.22%
4070 · Interest Income-Retiremt Health	62.79	62.79	700.00	-637.21	8.97%
4080 · Interest Income Navigant CD	53.57	53.57			
4103 · Grant Income	0.00	0.00	0.00	0.00	0.0%
4105 · Reimbursed Ins.-Former Employee	2,743.51	2,743.51	33,000.00	-30,256.49	8.31%
4110 · Miscellaneous Other Income	0.00	0.00	5,000.00	-5,000.00	0.0%
4110.1 · Revenue Rescue Income	0.00	0.00	10,000.00	-10,000.00	0.0%
4110.2 · Insurance Refund	0.00	0.00	0.00	0.00	0.0%
4110.3 · Detail Reimbursement	369.60	369.60	43,000.00	-42,630.40	0.86%
4110.4 · IOD Ins. Reimbursement	12,708.65	12,708.65	0.00	12,708.65	100.0%
4110.6 · MLC Fees	2,950.00	2,950.00	20,000.00	-17,050.00	14.75%
4110.7 · RB Battery Reimbursement	0.00	0.00	0.00	0.00	0.0%
4112 · Income Radio Box 2017	1,791.67	1,791.67	23,000.00	-21,208.33	7.79%
4114 · Income Radio Box Prior Years	125.00	125.00	0.00	125.00	100.0%
4115 · Tax Sale Fee Income	2,500.00	2,500.00	30,000.00	-27,500.00	8.33%
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	665,184.34	665,184.34	7,958,297.00	-7,293,112.66	8.36%
Gross Profit	665,184.34	665,184.34	7,958,297.00	-7,293,112.66	8.36%
Expense					
6100 · Vehicle Gas & Oil	3,012.01	3,012.01	35,000.00	-31,987.99	8.61%
6101 · Vehicle Repair & Maintenance	14,446.83	14,446.83	85,000.00	-70,553.17	17.0%
6110 · Equipment Purchase & Upgrading	144.49	144.49	40,000.00	-39,855.51	0.36%
6110.01 · Turnout Gear	0.00	0.00	10,000.00	-10,000.00	0.0%
6112 · Equipment Supplies & Repairs	579.69	579.69	10,000.00	-9,420.31	5.8%
6113 · Equip Testing & Certification	833.37	833.37	10,000.00	-9,166.63	8.33%
6120 · Radio Equip Upgrades & Maint	0.00	0.00	7,000.00	-7,000.00	0.0%
6125 · ALS & Medical Supplies	880.39	880.39	10,000.00	-9,119.61	8.8%
6130 · Air Cascade Maintenance	0.00	0.00	3,500.00	-3,500.00	0.0%
6140 · Communications Upgrades	100.00	100.00			
6145 · Reporting Software	811.34	811.34	7,000.00	-6,188.66	11.59%
6150 · Fire Alarm Testing	0.00	0.00	1,500.00	-1,500.00	0.0%
6200 · Electricity	3,057.12	3,057.12	39,000.00	-35,942.88	7.84%
6201 · Gas & Hot Water	368.70	368.70	15,000.00	-14,631.30	2.46%
6202.01 · Telephone	1,085.25	1,085.25	15,000.00	-13,914.75	7.24%
6202.02 · Air Cards	480.18	480.18	5,500.00	-5,019.82	8.73%
6210 · Sewer Assessment & Usage	193.28	193.28	3,500.00	-3,306.72	5.52%
6211 · Water Usage Fees	48.90	48.90	8,000.00	-7,951.10	0.61%
6215.01 · Hydrant Fees - Cumberland	18,755.87	18,755.87	225,070.00	-206,314.13	8.33%
6215.02 · Hydrant Fees - Pawtucket	11,104.45	11,104.45	138,000.00	-126,895.55	8.05%
6301 · Building Supplies & Maint.	1,841.19	1,841.19	25,000.00	-23,158.81	7.37%

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

	TOTAL				
	Jul 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	205,824.63	205,824.63	2,863,239.00	-2,657,414.37	7.19%
6400.02 · EMT Incentive	6,146.00	6,146.00	86,000.00	-79,854.00	7.15%
6400.03 · OT Wages	125,737.51	125,737.51	575,941.00	-450,203.49	21.83%
6400.08 · Holiday Stipend	13,690.47	13,690.47	165,186.00	-151,495.53	8.29%
6400.09 · Longevity Pay	9,584.50	9,584.50	137,000.00	-127,415.50	7.0%
6400.10 · Acting Officer Pay	148.44	148.44	2,000.00	-1,851.56	7.42%
6400.11 · Detail Pay	1,578.00	1,578.00	15,000.00	-13,422.00	10.52%
6400.12 · Other Salaries	0.00	0.00	20,000.00	-20,000.00	0.0%
6400.13 · Injured on Duty Salaries	12,436.89	12,436.89	0.00	12,436.89	100.0%
6400.14 · Clothing Allowance	3,900.00	3,900.00	46,800.00	-42,900.00	8.33%
6400.15 · Education Incentive	500.00	500.00	7,000.00	-6,500.00	7.14%
6401 · Payroll Tax Expense	28,066.97	28,066.97	334,942.00	-306,875.03	8.38%
6402 · Pension Expense	53,981.80	53,981.80	706,115.00	-652,133.20	7.65%
6410.01 · Healthcare Insurance	72,726.19	72,726.19	846,200.00	-773,473.81	8.59%
6410.02 · Healthcare Co-Pays	-8,139.73	-8,139.73	-109,994.00	101,854.27	7.4%
6410.03 · Healthcare Reimb. (HRA) -FF	2,789.45	2,789.45	40,000.00	-37,210.55	6.97%
6410.04 · Healthcare -Dental	6,018.17	6,018.17	68,820.00	-62,801.83	8.75%
6410.05 · Healthcare -Vision	400.00	400.00	5,100.00	-4,700.00	7.84%
6420 · Life Insurance	862.50	862.50	10,350.00	-9,487.50	8.33%
6430 · Education Tuition Cost	0.00	0.00	6,000.00	-6,000.00	0.0%
6510.01 · Healthcare Insurance -Retirees	9,997.30	9,997.30	122,000.00	-112,002.70	8.2%
6510.03 · Healthcare Reimb. (HRA)-Retiree	1,293.45	1,293.45	6,000.00	-4,706.55	21.56%
6510.04 · Healthcare -Dental -Retirees	405.80	405.80	4,900.00	-4,494.20	8.28%
6520 · COLA - Retirees	866.63	866.63	10,400.00	-9,533.37	8.33%
6600 · Administrative Salaries	23,100.22	23,100.22	290,475.00	-267,374.78	7.95%
6605 · District Commissioner Stipends	1,891.68	1,891.68	22,700.00	-20,808.32	8.33%
6610.01 · Healthcare Insurance -Admin	5,317.84	5,317.84	67,700.00	-62,382.16	7.86%
6610.02 · Healthcare Co-Pays -Admin	-608.46	-608.46	-8,300.00	7,691.54	7.33%
6610.03 · Healthcare Reimb. (HRA)-Admin	806.54	806.54	6,500.00	-5,693.46	12.41%
6610.04 · Healthcare -Dental -Admin	553.96	553.96	6,648.00	-6,094.04	8.33%
6615 · Payroll Tax Expense -Admin	1,720.64	1,720.64	22,200.00	-20,479.36	7.75%
6701 · Insurances	25,332.99	25,332.99	336,000.00	-310,667.01	7.54%
6703.01 · Legal	925.00	925.00	20,000.00	-19,075.00	4.63%
6703.02 · Legal - CBA	0.00	0.00	5,000.00	-5,000.00	0.0%
6705 · Office Supplies & Expenses	2,765.50	2,765.50	9,500.00	-6,734.50	29.11%
6706 · Printing & Postage	397.10	397.10	5,000.00	-4,602.90	7.94%
6707 · Newspaper Advertisements	0.00	0.00	1,500.00	-1,500.00	0.0%
6708 · Computer Development Program	1.55	1.55	2,500.00	-2,498.45	0.06%
6709 · Computerized Tax Bills	1,125.00	1,125.00	13,500.00	-12,375.00	8.33%
6710 · External Accounting Fees	1,666.67	1,666.67	20,000.00	-18,333.33	8.33%
6711 · Fire Chief Expenses	127.98	127.98	1,500.00	-1,372.02	8.53%
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	616.20	616.20	12,000.00	-11,383.80	5.14%
6715 · Professional Fees	0.00	0.00	2,000.00	-2,000.00	0.0%
6716 · Videographer	360.00	360.00	2,500.00	-2,140.00	14.4%
6720 · Abatements	0.76	0.76	20,000.00	-19,999.24	0.0%
6725 · Tax Sale Fee	2,500.00	2,500.00	30,000.00	-27,500.00	8.33%
6730 · Bank Service Fee	0.00	0.00	100.00	-100.00	0.0%
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				
	Jul 17	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
6800 - Affiliated Fire Associations	0.00	0.00	750.00	-750.00	0.0%
6801 - Call Firefighters Stipends	0.00	0.00	1,000.00	-1,000.00	0.0%
6905.01 - Drills & Training	250.00	250.00	5,000.00	-4,750.00	5.0%
6905.02 - FP & EMS Training	0.00	0.00	3,000.00	-3,000.00	0.0%
6906 - Medical Examinations	0.00	0.00	5,500.00	-5,500.00	0.0%
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	785.00	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	0.00	0.00	7,500.00	-7,500.00	0.0%
7040 - Spec. Fund Fire Prevention Exp	128.14	128.14	18,000.00	-17,871.86	0.71%
7050 - Tax - Legal & Collection Fees	7.50	7.50	1,000.00	-992.50	0.75%
7080 - Interest Expense-L-1 Truck Loan	0.00	0.00			
7305 - Capital Expenditures	0.00	0.00	0.00	0.00	0.0%
7310 - Capital Improvements	0.00	0.00	90,000.00	-90,000.00	0.0%
8000 - General Reserve Account	0.00	0.00	149,155.00	-149,155.00	0.0%
8010 - Station Building Fund	0.00	0.00	90,000.00	-90,000.00	0.0%
8100 - Actuarial Study of Retiree HC	0.00	0.00	10,000.00	-10,000.00	0.0%
Total Expense	676,329.84	676,329.84	7,958,297.00	-7,281,967.16	8.5%
Net Ordinary Income	-11,145.50	-11,145.50	0.00	-11,145.50	100.0%
Net Income	-11,145.50	-11,145.50	0.00	-11,145.50	100.0%

Cumberland Fire District

Trial Balance

As of July 31, 2017

	Jul 31, 17	
	Debit	Credit
1001 · Navigant GF Operating	782,182.74	
1002 · FNB HRA Checking	6,061.92	
1003 · FNB HRA Savings	0.00	
1004 · FNB Fire Prevention	44,845.67	
1005 · Navigant Savings MM	1,694,118.98	
1007 · FNB Retiree HealthCare Fund	308,108.32	
1008 · FNB Truck Fund	40.03	
1009 · FNB FP Savings	16.76	
1010 · Navigant Comm/Training	98,344.11	
1011 · Navigant CD	105,353.57	
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	83,787.01	
1215 · Tax Receivable 2017	3,346,720.47	
1300 · Collection/Returned CK Fees	50.00	
1305 · Tax Sale Fees	1,185.20	
1310 · Radio Box Fees	3,800.00	
1315 · Misc. Accounts Receivable	50.00	
1316 · MLC Receivable	0.00	
1320 · Prepaid Expenses	0.00	
1320.01 · Prepaid Expenses-Insurances	320,588.23	
1320.02 · Prepaid Expenses-Hydrant Fees	205,314.13	
1320.03 · Prepaid Expenses-COLA	9,445.05	
1320.05 · Prepaid Expenses-Tax Sale Fees	11,195.00	
1320.06 · Prepaid Expenses-Comp Tx Bills	4,477.50	
1320.10 · Prepaid Expenses-Equip Testing	2,541.63	
1321 · Deferred Expense	0.00	
1400 · Land	779,800.00	
1500 · Buildings & Improvements	339,191.09	
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		1,198.85
2015 · Union Dues WH	0.00	
2020.1 · State Pension WH EE 414H (VF1)	0.00	
2020.2 · State Pension WH EE 414H (CF2)	0.00	
2020.3 · State Pension WH EE 414H (CH4)	0.00	
2020.4 · State Pension WH EE 414H (NC5)	0.00	
2025.1 · 457(b) W/H AMI	0.00	
2025.2 · 457(b) W/H Nationwide	0.00	
2026 · AFLAC		154.95
2027.2 · Garnishment WH (CF2)	0.00	
2027.3 · Garnishment WH (CH4)	0.00	

Cumberland Fire District

Trial Balance

As of July 31, 2017

11/17/17

Accrual Basis

	Jul 31, 17	
	Debit	Credit
2027.4 · Garnishment WH (NC5)	0.00	
2028 · P & F Insurance Assoc.		153.01
2035 · CMEFCU - SAVINGS	0.00	
2250 · Deferred Tax Revenue 2015/2016	0.00	
2251 · Deferred Taxes 2016 & prior		174,719.79
2252 · Deferred Tax Revenue 2017-2018		6,804,365.48
2280 · Misc Other Deferred Revenue		28,582.25
2281 · Deferred Tax Sale Fee Income		10,175.00
2285 · Deferred Radio Box Income		23,008.33
2505 · Notes Payable - NCFD Truck Loan	0.00	
2510 · Notes Payable - L-1 Truck Loan		100,000.00
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		8,358.35
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		618,789.12
4001 · Tax Revenue Prior Years		14,666.67
4003 · Tax Revenue Refund	0.00	
4010 · Interest Income- Past Due Taxes		5,921.73
4015 · Fire Prevention/Plan Review		1,935.00
4050 · Interest Income General Fund		526.74
4060 · Interest Income Truck Fund		29.74
4065 · Interest Income Fire Prevention		10.55
4070 · Interest Income-Retiremt Health		62.79
4080 · Interest Income Navigant CD		53.57
4105 · Reimbursed Ins.-Former Employee		2,743.51
4110.3 · Detail Reimbursement		369.60
4110.4 · IOD Ins. Reimbursement		12,708.65
4110.6 · MLC Fees		2,950.00
4112 · Income Radio Box 2017		1,791.67
4114 · Income Radio Box Prior Years		125.00
4115 · Tax Sale Fee Income		2,500.00
6100 · Vehicle Gas & Oil	3,012.01	
6101 · Vehicle Repair & Maintenance	14,446.83	
6110 · Equipment Purchase & Upgrading	144.49	
6112 · Equipment Supplies & Repairs	579.69	
6113 · Equip Testing & Certification	833.37	
6125 · ALS & Medical Supplies	880.39	
6140 · Communications Upgrades	100.00	
6145 · Reporting Software	811.34	
6200 · Electricity	3,057.12	
6201 · Gas & Hot Water	368.70	
6202.01 · Telephone	1,085.25	
6202.02 · Air Cards	480.18	
6210 · Sewer Assessment & Usage	193.28	
6211 · Water Usage Fees	48.90	
6215.01 · Hydrant Fees - Cumberland	18,755.87	
6215.02 · Hydrant Fees - Pawtucket	11,104.45	
6301 · Building Supplies & Maint.	1,841.19	
6400.01 · Firefighters Salaries	205,824.63	
6400.02 · EMT Incentive	6,146.00	
6400.03 · OT Wages	125,737.51	
6400.08 · Holiday Stipend	13,690.47	
6400.09 · Longevity Pay	9,584.50	
6400.10 · Acting Officer Pay	148.44	
6400.11 · Detail Pay	1,578.00	
6400.13 · Injured on Duty Salaries	12,436.89	
6400.14 · Clothing Allowance	3,900.00	
6400.15 · Education Incentive	500.00	

Cumberland Fire District
Trial Balance
As of July 31, 2017

	Jul 31, 17	
	Debit	Credit
6401 · Payroll Tax Expense	28,066.97	
6402 · Pension Expense	53,981.80	
6410.01 · Healthcare Insurance	72,726.19	
6410.02 · Healthcare Co-Pays		8,139.73
6410.03 · Healthcare Reimb. (HRA) -FF	2,789.45	
6410.04 · Healthcare -Dental	6,018.17	
6410.05 · Healthcare -Vision	400.00	
6420 · Life Insurance	862.50	
6510.01 · Healthcare Insurance -Retirees	9,997.30	
6510.03 · Healthcare Reimb. (HRA)-Retiree	1,293.45	
6510.04 · Healthcare -Dental -Retirees	405.80	
6520 · COLA - Retirees	866.63	
6600 · Administrative Salaries	23,100.22	
6605 · District Commissioner Stipends	1,891.68	
6610.01 · Healthcare Insurance -Admin	5,317.84	
6610.02 · Healthcare Co-Pays -Admin		608.46
6610.03 · Healthcare Reimb. (HRA)-Admin	806.54	
6610.04 · Healthcare -Dental -Admin	553.96	
6615 · Payroll Tax Expense -Admin	1,720.64	
6701 · Insurances	25,332.99	
6703.01 · Legal	925.00	
6705 · Office Supplies & Expenses	2,765.50	
6706 · Printing & Postage	397.10	
6708 · Computer Development Program	1.55	
6709 · Computerized Tax Bills	1,125.00	
6710 · External Accounting Fees	1,666.67	
6711 · Fire Chief Expenses	127.98	
6714 · Payroll Processing Fees	616.20	
6716 · Videographer	360.00	
6720 · Abatements	0.76	
6725 · Tax Sale Fee	2,500.00	
6905.01 · Drills & Training	250.00	
7010 · Contingency	785.00	
7040 · Spec. Fund Fire Prevention Exp	128.14	
7050 · Tax - Legal & Collection Fees	7.50	
TOTAL	12,866,931.01	12,866,931.01