



Cumberland Fire Department

Financial Report

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

	<u>Jul 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Navigant GF Operating	782,182.74
1002 · FNB HRA Checking	6,061.92
1004 · FNB Fire Prevention	44,783.66
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	<u>3,039,010.09</u>
Other Current Assets	
1210 · Tax Receivable 2016 & Prior	95,729.98
1215 · Tax Receivable 2017	3,344,861.94
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
Total Other Current Assets	<u>3,445,677.12</u>
Total Current Assets	<u>6,484,687.21</u>
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	<u>558,750.74</u>
Other Assets	
1050 · Petty Cash-Tax Collector	750.00
1055 · Petty Cash Fire Chief	500.00
1110 · Principal Payments	152,228.00
1321 · Deferred Expense	1,302.39
Total Other Assets	<u>154,780.39</u>
TOTAL ASSETS	<u>7,198,218.34</u>
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	113,009.15
2252 · Deferred Tax Revenue 2017-2018	3,357,343.76
2280 · Misc Other Deferred Revenue	2,910.20
2285 · Deferred Radio Box Income	4,050.00
2510 · Notes Payable - Truck Loan # 2	100,000.00
Total Other Current Liabilities	<u>3,578,819.92</u>
Total Current Liabilities	<u>3,578,819.92</u>
Total Liabilities	<u>3,578,819.92</u>
Equity	
3200 · Unrestricted Net Assets	-93,538.93
3300 · Fund Balance transfer from Old	694,361.47
Net Income	3,018,575.88
Total Equity	<u>3,619,398.42</u>
TOTAL LIABILITIES & EQUITY	<u>7,198,218.34</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 <hr/> -2,763.45
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 <hr/> -567.20
TOTAL					-567.20
Check	EFT	07/17/2017	London Health CDH	1002 - FNB HRA Checking 6610.03 · Healthcare Reimb. (HRA)-A...	-755.54 <hr/> -755.54
TOTAL					-755.54
Check	POS	07/03/2017	BackBlaze	1001 - Navigant GF Operating 6708 · Computer Development Program	-1.55 <hr/> -1.55
TOTAL					-1.55
Check	POS	07/06/2017	Goldstar Software	1001 - Navigant GF Operating 6140 · Communications Upgrades	-100.00 <hr/> -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 <hr/> -156.87
TOTAL					-156.87
Check	POS	07/06/2017	Miradore Ltd	1004 - FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	-16.14 <hr/> -16.14
TOTAL					-16.14
Check	POS	07/07/2017	Lowe's	1001 - Navigant GF Operating 6301 · Building Supplies & Maint.	-262.35 <hr/> -262.35
TOTAL					-262.35
Check	POS	07/10/2017	Nonin Medical, Inc.	1001 - Navigant GF Operating 6112 · Equipment Supplies & Repairs	-150.00 <hr/> -150.00
TOTAL					-150.00
Check	POS	07/13/2017	EZ Register	1001 - Navigant GF Operating 6905.01 · Drills & Training	-250.00 <hr/> -250.00
TOTAL					-250.00
Check	POS	07/15/2017	LogMeIn, Inc.	1001 - Navigant GF Operating 6705 · Office Supplies & Expenses	-249.99 <hr/> -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 <hr/> -172.73
TOTAL					-172.73
Check	POS	07/21/2017	Southwest Airlines	1001 - Navigant GF Operating 6711 · Fire Chief Expenses	-127.98 <hr/> -127.98
TOTAL					-127.98
Check	POS	07/24/2017	Adobe Systems Inc.	1001 - Navigant GF Operating 6705 · Office Supplies & Expenses	-64.16 <hr/> -64.16
TOTAL					-64.16

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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

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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

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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

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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

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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 -405.80 -553.96</u>
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 -92.97 -31.97 -23.59 -99.47</u>
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 -180.00</u>
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
2017-2018 Income & Expense Budget vs. Actual
 July 2017 through June 2018

	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000.02 · Tax Revenue 2017	4,103,307.69	7,425,469.00	(3,322,161.31)	55.3%
4001 · Tax Revenue Prior Years	91,153.60	176,000.00	(84,846.40)	51.8%
4003 · Tax Revenue Refund	(545.39)	0.00	(545.39)	100.0%
4007 · NSF Fee Reimbursement Income	0.00	200.00	(200.00)	0.0%
4010 · Interest Income- Past Due Taxes	6,221.73	35,000.00	(28,778.27)	17.8%
4015 · Fire Prevention/Plan Review	1,935.00	48,000.00	(46,065.00)	4.0%
4050 · Interest Income General Fund	526.74	8,000.00	(7,473.26)	6.6%
4060 · Interest Income Truck Fund	29.74	650.00	(620.26)	4.6%
4065 · Interest Income Fire Prevention	10.55	250.00	(239.45)	4.2%
4070 · Interest Income-Retiremt Health	62.79	700.00	(637.21)	9.0%
4103 · Grant Income	0.00	0.00	0.00	0.0%
4105 · Reimbursed Ins.-Former Employee	4,120.10	33,000.00	(28,879.90)	12.5%
4110 · Miscellaneous Other Income	0.00	5,000.00	(5,000.00)	0.0%
4110.1 · Revenue Rescue Income	0.00	10,000.00	(10,000.00)	0.0%
4110.2 · Insurance Refund	0.00	0.00	0.00	0.0%
4110.3 · Detail Reimbursement	1,386.00	43,000.00	(41,614.00)	3.2%
4110.4 · IOD Ins. Reimbursement	12,708.65	0.00	12,708.65	100.0%
4110.6 · MLC Fees	2,950.00	20,000.00	(17,050.00)	14.8%
4112 · Income Radio Box 2017	20,750.00	23,000.00	(2,250.00)	90.2%
4114 · Income Radio Box Prior Years	125.00	0.00	125.00	100.0%
4115 · Tax Sale Fee Income	38,347.05	30,000.00	8,347.05	127.8%
4200 · Sale of Assets	0.00	0.00	0.00	0.0%
4400 · Appropriation from 1007 RH Fund	0.00	100,028.00	(100,028.00)	0.0%
Total Income	4,283,089.25	7,958,297.00	(3,675,207.75)	53.8%
Gross Profit	4,283,089.25	7,958,297.00	(3,675,207.75)	53.8%
Expense				
6100 · Vehicle Gas & Oil	5,307.41	35,000.00	(29,692.59)	15.2%
6101 · Vehicle Repair & Maintenance	15,925.19	85,000.00	(69,074.81)	18.7%
6110 · Equipment Purchase & Upgrading	144.49	40,000.00	(39,855.51)	0.4%
6110.01 · Turnout Gear	0.00	10,000.00	(10,000.00)	0.0%
6112 · Equipment Supplies & Repairs	1,832.87	10,000.00	(8,167.13)	18.3%
6113 · Equip Testing & Certification	3,375.00	10,000.00	(6,625.00)	33.8%
6120 · Radio Equip Upgrades & Maint	0.00	7,000.00	(7,000.00)	0.0%
6125 · ALS & Medical Supplies	2,318.44	10,000.00	(7,681.56)	23.2%
6130 · Air Cascade Maintenance	0.00	3,500.00	(3,500.00)	0.0%
6145 · Reporting Software	1,217.01	7,000.00	(5,782.99)	17.4%
6150 · Fire Alarm Testing	0.00	1,500.00	(1,500.00)	0.0%
6200 · Electricity	3,109.66	39,000.00	(35,890.34)	8.0%
6201 · Gas & Hot Water	368.70	15,000.00	(14,631.30)	2.5%
6202.01 · Telephone	1,085.25	15,000.00	(13,914.75)	7.2%
6202.02 · Air Cards	480.18	5,500.00	(5,019.82)	8.7%
6210 · Sewer Assessment & Usage	193.28	3,500.00	(3,306.72)	5.5%
6211 · Water Usage Fees	48.90	8,000.00	(7,951.10)	0.6%
6215.01 · Hydrant Fees - Cumberland	224,070.00	225,070.00	(1,000.00)	99.6%
6215.02 · Hydrant Fees - Pawtucket	11,104.45	138,000.00	(126,895.55)	8.0%
6301 · Building Supplies & Maint.	2,614.53	25,000.00	(22,385.47)	10.5%
6305 · Furnishings	0.00	2,000.00	(2,000.00)	0.0%
6400.01 · Firefighters Salaries	257,461.14	2,863,239.00	(2,605,777.86)	9.0%
6400.02 · EMT Incentive	7,682.50	86,000.00	(78,317.50)	8.9%
6400.03 · OT Wages	144,286.47	575,941.00	(431,654.53)	25.1%
6400.08 · Holiday Stipend	13,690.47	165,186.00	(151,495.53)	8.3%
6400.09 · Longevity Pay	13,386.05	137,000.00	(123,613.95)	9.8%
6400.10 · Acting Officer Pay	196.68	2,000.00	(1,803.32)	9.8%
6400.11 · Detail Pay	1,893.00	15,000.00	(13,107.00)	12.6%
6400.12 · Other Salaries	0.00	20,000.00	(20,000.00)	0.0%
6400.13 · Injured on Duty Salaries	15,557.64	0.00	15,557.64	100.0%
6400.14 · Clothing Allowance	0.00	46,800.00	(46,800.00)	0.0%
6400.15 · Education Incentive	0.00	7,000.00	(7,000.00)	0.0%
6401 · Payroll Tax Expense	33,944.75	334,942.00	(300,997.25)	10.1%
6402 · Pension Expense	66,819.37	706,115.00	(639,295.63)	9.5%
6410.01 · Healthcare Insurance	144,985.15	846,200.00	(701,214.85)	17.1%
6410.02 · Healthcare Co-Pays	(10,284.94)	(109,994.00)	99,709.06	9.4%
6410.03 · Healthcare Reimb. (HRA) -FF	5,694.05	40,000.00	(34,305.95)	14.2%
6410.04 · Healthcare -Dental	11,987.17	68,820.00	(56,832.83)	17.4%
6410.05 · Healthcare -Vision	0.00	5,100.00	(5,100.00)	0.0%
6420 · Life Insurance	7,200.00	10,350.00	(3,150.00)	69.6%

Cumberland Fire District
2017-2018 Income & Expense Budget vs. Actual
 July 2017 through June 2018

	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
6430 · Education Tuition Cost	0.00	6,000.00	(6,000.00)	0.0%
6510.01 · Healthcare Insurance -Retirees	19,943.46	122,000.00	(102,056.54)	16.3%
6510.03 · Healthcare Reimb. (HRA)-Retiree	1,665.81	6,000.00	(4,334.19)	27.8%
6510.04 · Healthcare -Dental -Retirees	811.60	4,900.00	(4,088.40)	16.6%
6520 · COLA - Retirees	10,311.68	10,400.00	(88.32)	99.2%
6600 · Administrative Salaries	28,626.76	290,475.00	(261,848.24)	9.9%
6605 · District Commissioner Stipends	0.00	22,700.00	(22,700.00)	0.0%
6610.01 · Healthcare Insurance -Admin	10,635.68	67,700.00	(57,064.32)	15.7%
6610.02 · Healthcare Co-Pays -Admin	(767.99)	(8,300.00)	7,532.01	9.3%
6610.03 · Healthcare Reimb. (HRA)-Admin	1,250.48	6,500.00	(5,249.52)	19.2%
6610.04 · Healthcare -Dental -Admin	1,107.92	6,648.00	(5,540.08)	16.7%
6615 · Payroll Tax Expense -Admin	2,131.22	22,200.00	(20,068.78)	9.6%
6701 · Insurances	255,505.00	336,000.00	(80,495.00)	76.0%
6703.01 · Legal	925.00	20,000.00	(19,075.00)	4.6%
6703.02 · Legal - CBA	0.00	5,000.00	(5,000.00)	0.0%
6705 · Office Supplies & Expenses	2,765.50	9,500.00	(6,734.50)	29.1%
6706 · Printing & Postage	608.09	5,000.00	(4,391.91)	12.2%
6707 · Newspaper Advertisements	0.00	1,500.00	(1,500.00)	0.0%
6708 · Computer Development Program	1.55	2,500.00	(2,498.45)	0.1%
6709 · Computerized Tax Bills	5,602.50	13,500.00	(7,897.50)	41.5%
6710 · External Accounting Fees	0.00	20,000.00	(20,000.00)	0.0%
6711 · Fire Chief Expenses	261.74	1,500.00	(1,238.26)	17.4%
6712 · Fire Prevention Offset	0.00	1,000.00	(1,000.00)	0.0%
6713 · Grants - Matching Funds	0.00	5,000.00	(5,000.00)	0.0%
6714 · Payroll Processing Fees	759.60	12,000.00	(11,240.40)	6.3%
6715 · Professional Fees	0.00	2,000.00	(2,000.00)	0.0%
6716 · Videographer	360.00	2,500.00	(2,140.00)	14.4%
6720 · Abatements	2,130.81	20,000.00	(17,869.19)	10.7%
6725 · Tax Sale Fee	13,695.00	30,000.00	(16,305.00)	45.7%
6730 · Bank Service Fee	0.00	100.00	(100.00)	0.0%
6735 · IRS HRA Fee	0.00	0.00	0.00	0.0%
6800 · Affiliated Fire Associations	0.00	750.00	(750.00)	0.0%
6801 · Call Firefighters Stipends	0.00	1,000.00	(1,000.00)	0.0%
6905.01 · Drills & Training	250.00	5,000.00	(4,750.00)	5.0%
6905.02 · FP & EMS Training	0.00	3,000.00	(3,000.00)	0.0%
6906 · Medical Examinations	0.00	5,500.00	(5,500.00)	0.0%
6907 · Employee Support Health&Welfare	0.00	3,800.00	(3,800.00)	0.0%
6908 · Professional Development	0.00	500.00	(500.00)	0.0%
7010 · Contingency	785.00	9,000.00	(8,215.00)	8.7%
7020 · Sick Time Payout	0.00	5,000.00	(5,000.00)	0.0%
7030 · Spec. Fund Radio Box Alarm	0.00	7,500.00	(7,500.00)	0.0%
7040 · Spec. Fund Fire Prevention Exp	128.14	18,000.00	(17,871.86)	0.7%
7050 · Tax - Legal & Collection Fees	7.50	1,000.00	(992.50)	0.8%
7305 · Capital Expenditures	0.00	0.00	0.00	0.0%
7310 · Capital Improvements	0.00	90,000.00	(90,000.00)	0.0%
8000 · General Reserve Account	0.00	149,155.00	(149,155.00)	0.0%
8010 · Station Building Fund	0.00	90,000.00	(90,000.00)	0.0%
8100 · Actuarial Study of Retiree HC	0.00	10,000.00	(10,000.00)	0.0%
Total Expense	1,347,196.91	7,958,297.00	(6,611,100.09)	16.9%
Net Ordinary Income	2,935,892.34	0.00	2,935,892.34	100.0%
Net Income	2,935,892.34	0.00	2,935,892.34	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	44,783.66	
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	95,729.98	
1215 · Tax Receivable 2017	3,344,861.94	
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	
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	
1110 · Principal Payments	152,228.00	
1321 · Deferred Expense	1,302.39	
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	
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		113,009.15
2252 · Deferred Tax Revenue 2017-2018		3,357,343.76
2280 · Misc Other Deferred Revenue		2,910.20
2285 · Deferred Radio Box Income		4,050.00
2505 · Notes Payable - NCFD Truck Loan	0.00	
2510 · Notes Payable - Truck Loan # 2		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	0.00	
2700 · Accrued 2016 Tax Revenue	0.00	
2700.01 · Accrued Tax Revenue 2017	0.00	
2705 · Accrued 2016 Radio Box Income	0.00	
2705.01 · Accrued Radio Box Income 2017	0.00	

Cumberland Fire District

Trial Balance

As of July 31, 2017

	Jul 31, 17	
	Debit	Credit
3200 · Unrestricted Net Assets	93,538.93	
3300 · Fund Balance transfer from Old		694,361.47
4000.02 · Tax Revenue 2017		4,067,930.14
4001 · Tax Revenue Prior Years		88,320.28
4003 · Tax Revenue Refund	545.39	
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		20,750.00
4114 · Income Radio Box Prior Years		125.00
4115 · Tax Sale Fee Income		38,347.05
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	3,375.00	
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	224,070.00	
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	
6401 · Payroll Tax Expense	28,066.97	
6402 · Pension Expense	53,981.80	
6410.01 · Healthcare Insurance	144,985.15	
6410.02 · Healthcare Co-Pays		8,139.73
6410.03 · Healthcare Reimb. (HRA) -FF	2,789.45	
6410.04 · Healthcare -Dental	11,987.17	
6510.01 · Healthcare Insurance -Retirees	19,943.46	
6510.03 · Healthcare Reimb. (HRA)-Retiree	1,293.45	
6510.04 · Healthcare -Dental -Retirees	811.60	
6520 · COLA - Retirees	10,311.68	
6600 · Administrative Salaries	23,100.22	
6610.01 · Healthcare Insurance -Admin	10,635.68	
6610.02 · Healthcare Co-Pays -Admin		608.46
6610.03 · Healthcare Reimb. (HRA)-Admin	806.54	
6610.04 · Healthcare -Dental -Admin	1,107.92	
6615 · Payroll Tax Expense -Admin	1,720.64	
6701 · Insurances	252,332.00	
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	5,602.50	
6711 · Fire Chief Expenses	127.98	
6714 · Payroll Processing Fees	616.20	
6716 · Videographer	360.00	
6720 · Abatements	2,130.81	
6725 · Tax Sale Fee	13,695.00	
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	12,872,634.93	12,872,634.93