



Cumberland Fire Department

Financial Report

Period Ending: May 31, 2017

Presented: June 27, 2017

Presented by: Diane Karolyshyn, Finance Director

Cumberland Fire District

Balance Sheet

As of May 31, 2017

	<u>May 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Navigant GF Operating	164,834.43
1002 · FNB HRA Checking	7,541.47
1004 · FNB Fire Prevention	35,592.94
1005 · Navigant Savings MM	443,501.93
1007 · FNB Retiree HealthCare Fund	3,034.90
1008 · FNB Truck Fund	2,680.56
1009 · FNB FP Savings	100,286.43
1010 · Navigant Comm/Training	77,219.11
Total Checking/Savings	<u>834,691.77</u>
Other Current Assets	
1205 · Tax Receivable 2015 & Prior	25,534.46
1210 · Tax Receivable 2016	215,327.19
1300 · Collection/Returned CK Fees	50.00
1305 · Tax Sale Fees	42,685.44
1310 · Radio Box Fees	1,800.00
1315 · Misc. Accounts Receivable	50.00
1316 · MLC Receivable	275.00
Total Other Current Assets	<u>285,722.09</u>
Total Current Assets	<u>1,120,413.86</u>
Fixed Assets	
1400 · Land	779,800.00
1500 · Buildings & Improvements	335,223.09
1505 · Vehicles & Equipment	2,761,433.28
1506 · Radio Equipment	76,354.12
1510 · Fire Prevention Equipment	542,147.84
1515 · Office Equipment	9,315.47
1520 · Furniture and Fixtures	17,022.90
1600 · Accumulated Depreciation	-4,347,921.00
Total Fixed Assets	<u>173,375.70</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>1,447,267.56</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2013 · Payroll Tax SDI WH	7,350.35
2026 · AFLAC	113.16
2028 · P & F Insurance Assoc.	152.43
2250 · Deferred Tax Revenue 2015/2016	19,540.83
2251 · Deferred Tax Revenue 2016-2017	247,642.12
2280 · Misc Other Deferred Revenue	44,685.44
2285 · Deferred Radio Box Income	1,800.00
2600 · Accrued Expenses	-5,602.50
Total Other Current Liabilities	<u>315,681.83</u>
Total Current Liabilities	<u>315,681.83</u>
Total Liabilities	<u>315,681.83</u>
Equity	
3200 · Unrestricted Net Assets	211,909.76
3300 · Fund Balance transfer from Old	694,361.47
Net Income	225,314.50
Total Equity	<u>1,131,585.73</u>
TOTAL LIABILITIES & EQUITY	<u>1,447,267.56</u>

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

Type	Num	Date	Name	Account	Paid Amount
Check		05/22/2017	London Health CDH	1002 - FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF 6410.03 · Healthcare Reimb. (HRA) -FF 6410.03 · Healthcare Reimb. (HRA) -FF 6510.03 · Healthcare Reimb. (HRA)-R... 6610.03 · Healthcare Reimb. (HRA)-A...	-215.00 -79.47 -70.70 -6.53 -868.51
TOTAL					-1,240.21
Check	EFT	05/08/2017	London Health CDH	1002 - FNB HRA Checking 6510.03 · Healthcare Reimb. (HRA)-R... 6510.03 · Healthcare Reimb. (HRA)-R... 6410.03 · Healthcare Reimb. (HRA) -FF 6410.03 · Healthcare Reimb. (HRA) -FF 6410.03 · Healthcare Reimb. (HRA) -FF 6410.03 · Healthcare Reimb. (HRA) -FF 6410.03 · Healthcare Reimb. (HRA) -FF	-209.76 -147.90 -1,217.45 -79.47 -238.52 -21.98 -85.20
TOTAL					-2,000.28
Check	EFT	05/09/2017		1001 - Navigant GF Operating 4000.01 · Tax Revenue 2016 4007 · NSF Fee Reimbursement Inco...	-1.83 -15.00
TOTAL					-16.83
Check	EFT	05/15/2017	London Health CDH	1002 - FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF 6410.03 · Healthcare Reimb. (HRA) -FF 6410.03 · Healthcare Reimb. (HRA) -FF 6510.03 · Healthcare Reimb. (HRA)-R... 6510.03 · Healthcare Reimb. (HRA)-R... 6510.03 · Healthcare Reimb. (HRA)-R...	-201.82 -194.00 -12.23 -138.96 -360.92 -73.50
TOTAL					-981.43
Check	EFT	05/28/2017	London Health CDH	1002 - FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF 6410.03 · Healthcare Reimb. (HRA) -FF 6410.03 · Healthcare Reimb. (HRA) -FF 6510.03 · Healthcare Reimb. (HRA)-R... 6510.03 · Healthcare Reimb. (HRA)-R...	-1,103.81 -102.33 -79.47 -194.50 -49.98
TOTAL					-1,530.09
Check	POS	05/03/2017	U.S. Postal Service	1001 - Navigant GF Operating 6706 · Printing & Postage	-234.00
TOTAL					-234.00
Check	POS	05/04/2017	Microsoft	1001 - Navigant GF Operating 6708 · Computer Development Program	-211.86
TOTAL					-211.86
Check	POS	05/05/2017	Miradore Ltd	1004 - FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	-16.14
TOTAL					-16.14
Check	POS	05/08/2017	Target Store	1001 - Navigant GF Operating 6301 · Building Supplies & Maint.	-12.83
TOTAL					-12.83
Check	POS	05/08/2017	Lowe's	1001 - Navigant GF Operating 7010 · Contingency	-482.99
TOTAL					-482.99
Check	POS	05/08/2017	Amazon.com	1001 - Navigant GF Operating 6120 · Radio Equip Upgrades & Maint	-49.99
TOTAL					-49.99

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

Type	Num	Date	Name	Account	Paid Amount
Check	POS	05/10/2017	BJ's	1001 - Navigant GF Operating	
				6301 - Building Supplies & Maint.	-89.90
				6705 - Office Supplies & Expenses	-19.10
TOTAL					-109.00
Check	POS	05/12/2017	Firefighters Bookstore	1004 - FNB Fire Prevention	
				7040 - Spec. Fund Fire Prevention Exp	-311.85
TOTAL					-311.85
Check	POS	05/12/2017	NFPA Catalog	1004 - FNB Fire Prevention	
				7040 - Spec. Fund Fire Prevention Exp	-117.05
TOTAL					-117.05
Check	POS	05/15/2017	Amazon.com	1001 - Navigant GF Operating	
				6708 - Computer Development Program	-29.99
TOTAL					-29.99
Check	POS	05/15/2017	Amazon.com	1001 - Navigant GF Operating	
				6112 - Equipment Supplies & Repairs	-66.42
TOTAL					-66.42
Check	POS	05/22/2017	Adobe Systems Inc.	1001 - Navigant GF Operating	
				6705 - Office Supplies & Expenses	-64.16
TOTAL					-64.16
Check	POS	05/22/2017	Intuit	1001 - Navigant GF Operating	
				6705 - Office Supplies & Expenses	-144.49
				6705 - Office Supplies & Expenses	-42.49
TOTAL					-186.98
Check	POS	05/25/2017	CODE 42 SOFTWARE	1001 - Navigant GF Operating	
				6708 - Computer Development Program	-9.99
TOTAL					-9.99
Check	1053	05/23/2017	RI Chapter IAAI	1004 - FNB Fire Prevention	
				7040 - Spec. Fund Fire Prevention Exp	-350.00
TOTAL					-350.00
Check	3239	05/03/2017	Critical Tool, Inc.	1001 - Navigant GF Operating	
				6125 - First Aid Equip & Supplies	-363.00
TOTAL					-363.00
Check	3240	05/03/2017	C & S Specialty, Inc.	1001 - Navigant GF Operating	
				6112 - Equipment Supplies & Repairs	-194.00
				6905.01 - Drills & Training	-69.00
TOTAL					-263.00
Check	3241	05/03/2017	Depault Ace Hardware	1001 - Navigant GF Operating	
				6301 - Building Supplies & Maint.	-22.57
				6301 - Building Supplies & Maint.	-17.82
				6301 - Building Supplies & Maint.	-379.09
				6112 - Equipment Supplies & Repairs	-47.64
				6101 - Vehicle Repair & Maintenance	-24.61
				6301 - Building Supplies & Maint.	49.82
TOTAL					-441.91
Check	3242	05/03/2017	Emergency Reporting	1001 - Navigant GF Operating	
				6145 - Shared Communications	-405.67
TOTAL					-405.67

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Commissioner's Report
May 2017**

Type	Num	Date	Name	Account	Paid Amount
Check	3243	05/03/2017	EXXONMOBIL	1001 - Navigant GF Operating 6100 - Vehicle Gas & Oil	<u>-252.38</u>
TOTAL					-252.38
Check	3244	05/03/2017	Janitech	1001 - Navigant GF Operating 6301 - Building Supplies & Maint.	<u>-95.14</u>
TOTAL					-95.14
Check	3245	05/03/2017	Prescott H. Peirce Co. Inc.	1001 - Navigant GF Operating 6112 - Equipment Supplies & Repairs	<u>-76.25</u>
TOTAL					-76.25
Check	3246	05/03/2017	Petty Cash	1001 - Navigant GF Operating 6301 - Building Supplies & Maint. 7040 - Spec. Fund Fire Prevention Exp 6908 - Professional Development 6706 - Printing & Postage 6711 - Fire Chief Expenses 6101 - Vehicle Repair & Maintenance	<u>-19.55</u> -5.00 -22.00 -6.59 -56.69 -40.00
TOTAL					-149.83
Check	3247	05/03/2017	National Grid Elec Sta5L	1001 - Navigant GF Operating 6200 - Electricity	<u>-28.66</u>
TOTAL					-28.66
Check	3248	05/03/2017	National Grid Elec Sta4L	1001 - Navigant GF Operating 6200 - Electricity	<u>-28.66</u>
TOTAL					-28.66
Check	3249	05/03/2017	Kelley Nickson Morris	1001 - Navigant GF Operating 6703.01 - Legal 6703.01 - Legal	<u>-1,850.00</u> -2,025.00
TOTAL					-3,875.00
Check	3250	05/03/2017	TH Malloy & Sons, Inc	1001 - Navigant GF Operating 6100 - Vehicle Gas & Oil	<u>-1,919.39</u>
TOTAL					-1,919.39
Check	3251	05/03/2017	Rossi Law Offices LTD	1001 - Navigant GF Operating 7050 - Tax - Legal & Collection Fees	<u>-130.71</u>
TOTAL					-130.71
Check	3252	05/10/2017	Archambault, Robert A.	1001 - Navigant GF Operating 6605 - District Commissioner Stipends	<u>-800.00</u>
TOTAL					-800.00
Check	3253	05/10/2017	Champagne, Ronald R.	1001 - Navigant GF Operating 6605 - District Commissioner Stipends	<u>-800.00</u>
TOTAL					-800.00
Check	3254	05/10/2017	Hogan, Timothy E.	1001 - Navigant GF Operating 6605 - District Commissioner Stipends	<u>-800.00</u>
TOTAL					-800.00
Check	3255	05/10/2017	Jones, Dana L.	1001 - Navigant GF Operating 6605 - District Commissioner Stipends	<u>-800.00</u>
TOTAL					-800.00

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Commissioner's Report
May 2017**

Type	Num	Date	Name	Account	Paid Amount
Check	3256	05/10/2017	Ouellette, Cynthia M.	1001 - Navigant GF Operating	
				6605 - District Commissioner Stipends	-875.00
TOTAL					-875.00
Check	3257	05/10/2017	Santoro, Paul W.	1001 - Navigant GF Operating	
				6605 - District Commissioner Stipends	-800.00
TOTAL					-800.00
Check	3258	05/10/2017	Scullin, James E.	1001 - Navigant GF Operating	
				6605 - District Commissioner Stipends	-800.00
TOTAL					-800.00
Check	3260	05/10/2017	Vision Government Solutions, Inc.	1001 - Navigant GF Operating	
				2600 - Accrued Expenses	-5,602.50
TOTAL					-5,602.50
Check	3261	05/11/2017	Jalette Contracting, Inc.	1001 - Navigant GF Operating	
				6310 - Capital Improvements	-10,000.00
TOTAL					-10,000.00
Check	3262	05/11/2017	Agera Energy	1001 - Navigant GF Operating	
				6200 - Electricity	-456.71
TOTAL					-456.71
Check	3263	05/11/2017	Blue Cross Blue Shield -MCA	1001 - Navigant GF Operating	
				6510.01 - Healthcare Insurance -Retir...	-894.00
TOTAL					-894.00
Check	3264	05/11/2017	B & M Printing	1001 - Navigant GF Operating	
				6125 - First Aid Equip & Supplies	-105.00
TOTAL					-105.00
Check	3265	05/11/2017	Kevin Clarke	1001 - Navigant GF Operating	
				6510.01 - Healthcare Insurance -Retir...	-51.14
TOTAL					-51.14
Check	3266	05/11/2017	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	3267	05/11/2017	Greater Woonsocket Fire Chiefs Mutual Aid	1001 - Navigant GF Operating	
				6905.01 - Drills & Training	-250.00
				6905.01 - Drills & Training	-250.00
				6905.01 - Drills & Training	-250.00
TOTAL					-750.00
Check	3268	05/11/2017	J & J Small Engine Clinic	1001 - Navigant GF Operating	
				6112 - Equipment Supplies & Repairs	-46.89
				6112 - Equipment Supplies & Repairs	-43.90
TOTAL					-90.79
Check	3269	05/11/2017	Minuteman Trucks, Inc	1001 - Navigant GF Operating	
				6101 - Vehicle Repair & Maintenance	-2,435.13
TOTAL					-2,435.13

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

Type	Num	Date	Name	Account	Paid Amount
Check	3270	05/11/2017	Minuteman Trucks, Inc	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-448.25</u>
TOTAL					-448.25
Check	3271	05/11/2017	National Grid Elec Sta1	1001 · Navigant GF Operating 6200 · Electricity	<u>-816.58</u>
TOTAL					-816.58
Check	3272	05/11/2017	National Grid Elec Sta5A	1001 · Navigant GF Operating 6200 · Electricity	<u>-13.16</u>
TOTAL					-13.16
Check	3273	05/11/2017	National Grid Gas Sta1	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-276.26</u>
TOTAL					-276.26
Check	3274	05/11/2017	National Grid Gas Sta2	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-276.26</u>
TOTAL					-276.26
Check	3275	05/11/2017	National Grid Gas Sta4	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-140.40</u>
TOTAL					-140.40
Check	3276	05/11/2017	National Grid Gas Sta5	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-209.90</u>
TOTAL					-209.90
Check	3277	05/11/2017	National Grid Gas Sta5A	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-111.00</u>
TOTAL					-111.00
Check	3278	05/11/2017	Roger's Ace Hardware Inc	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	<u>-124.78</u> -1.50 -3.29 -124.78
TOTAL					-254.35
Check	3279	05/11/2017	Tap Auto Service	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-56.06</u>
TOTAL					-56.06
Check	3280	05/11/2017	The Valley Breeze	1001 · Navigant GF Operating 6707 · Newspaper Advertisements	<u>-154.00</u>
TOTAL					-154.00
Check	3281	05/11/2017	W.B. Mason Co., Inc	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	<u>-82.67</u>
TOTAL					-82.67
Check	3282	05/11/2017	Zoll Medical Corp	1001 · Navigant GF Operating 6125 · First Aid Equip & Supplies	<u>-56.96</u>
TOTAL					-56.96
Check	3283	05/15/2017	E-Z Dumper & Trailer's Inc.	1001 · Navigant GF Operating 6110 · Equipment Purchase & Upgrad...	<u>-2,500.00</u>
TOTAL					-2,500.00

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

Type	Num	Date	Name	Account	Paid Amount
Check	3284	05/15/2017	E-Z Dumper & Trailer's Inc.	1001 · Navigant GF Operating 6110 · Equipment Purchase & Upgrad...	<u>-314.00</u>
TOTAL					-314.00
Check	3285	05/17/2017	J & J Small Engine Clinic	1001 · Navigant GF Operating 7010 · Contingency	<u>-199.95</u>
TOTAL					-199.95
Check	3286	05/17/2017	Janitech	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	<u>-166.47</u>
TOTAL					-166.47
Check	3287	05/17/2017	Kalipso Dive Shop, Inc.	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	<u>-183.48</u>
TOTAL					-183.48
Check	3288	05/17/2017	Narragansett Bay Comm Sta1	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	<u>-126.60</u>
TOTAL					-126.60
Check	3289	05/17/2017	Narragansett Bay Comm Sta2	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	<u>-124.33</u>
TOTAL					-124.33
Check	3290	05/17/2017	Narragansett Bay Comm Sta4	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	<u>-44.91</u>
TOTAL					-44.91
Check	3291	05/17/2017	National Grid Elec Sta2	1001 · Navigant GF Operating 6200 · Electricity	<u>-329.58</u>
TOTAL					-329.58
Check	3292	05/17/2017	National Grid Elec Sta5	1001 · Navigant GF Operating 6200 · Electricity	<u>-360.09</u>
TOTAL					-360.09
Check	3293	05/17/2017	National Grid Elec Sta4	1001 · Navigant GF Operating 6200 · Electricity	<u>-529.26</u>
TOTAL					-529.26
Check	3294	05/17/2017	NETS	1001 · Navigant GF Operating 6113 · Equip Testing & Certification	<u>-625.00</u>
TOTAL					-625.00
Check	3295	05/17/2017	Northeast Rescue Systems	1001 · Navigant GF Operating 6110 · Equipment Purchase & Upgrad...	<u>-329.00</u>
TOTAL					-329.00
Check	3296	05/17/2017	NAPA Auto Parts	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-17.28</u>
TOTAL					-17.28
Check	3297	05/17/2017	Pawtucket Water Supply -Hydrants	1001 · Navigant GF Operating 6215.02 · Hydrant Fees - Pawtucket	<u>-11,104.45</u>
TOTAL					-11,104.45

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Commissioner's Report
May 2017**

Type	Num	Date	Name	Account	Paid Amount
Check	3298	05/17/2017	Pawtucket Water Supply Board	1001 · Navigant GF Operating 6211 · Water Usage Fees	<u>-62.03</u>
TOTAL					-62.03
Check	3299	05/17/2017	Prescott H. Peirce Co. Inc.	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	<u>-62.75</u>
TOTAL					-62.75
Check	3300	05/17/2017	Verizon Wireless	1001 · Navigant GF Operating 6202.02 · Air Cards 6202.02 · Air Cards	<u>-200.07</u> <u>-320.08</u>
TOTAL					-520.15
Check	3301	05/17/2017	The Valley Breeze	1001 · Navigant GF Operating 6707 · Newspaper Advertisements	<u>-154.00</u>
TOTAL					-154.00
Check	3302	05/18/2017	Cumberland Fire District	1001 · Navigant GF Operating 1002 · FNB HRA Checking	<u>-5,000.00</u>
TOTAL					-5,000.00
Check	3303	05/25/2017	Jonathan Barber	1001 · Navigant GF Operating 6430 · Education Tuition Cost	<u>-864.53</u>
TOTAL					-864.53
Check	3304	05/25/2017	State of Rhode Island	1001 · Navigant GF Operating 6905.01 · Drills & Training 6905.01 · Drills & Training	<u>-800.00</u> <u>-1,175.00</u>
TOTAL					-1,975.00
Check	3307	05/25/2017	Blue Cross & Blue Shield	1001 · Navigant GF Operating 6410.01 · Healthcare Insurance 6510.01 · Healthcare Insurance -Retir... 6610.01 · Healthcare Insurance -Admin	<u>-68,342.41</u> <u>-8,709.56</u> <u>-5,116.04</u>
TOTAL					-82,168.01
Check	3308	05/25/2017	Ace Armature Co., Inc	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-55.00</u>
TOTAL					-55.00
Check	3309	05/25/2017	Belmont Springs	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	<u>-37.15</u> <u>-50.24</u> <u>-27.17</u> <u>-40.82</u>
TOTAL					-155.38
Check	3310	05/25/2017	Cox Communications	1001 · Navigant GF Operating 6202.01 · Telephone	<u>-936.34</u>
TOTAL					-936.34
Check	3311	05/25/2017	Delta Dental	1001 · Navigant GF Operating 6410.04 · Healthcare -Dental 6510.04 · Healthcare -Dental -Retirees 6610.04 · Healthcare -Dental -Admin	<u>-5,399.90</u> <u>-379.25</u> <u>-696.32</u>
TOTAL					-6,475.47
Check	3312	05/25/2017	National Grid Gas Sta5	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-8.39</u>
TOTAL					-8.39

1:16 PM
06/12/17

Cumberland Fire District
Commissioner's Report
May 2017

Type	Num	Date	Name	Account	Paid Amount
Check	3313	05/25/2017	RICOH	1001 - Navigant GF Operating	
				6705 - Office Supplies & Expenses	-292.01
TOTAL					-292.01
Check	3314	05/25/2017	Shell Fleet Plus	1001 - Navigant GF Operating	
				6100 - Vehicle Gas & Oil	-298.98
TOTAL					-298.98

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

	Jul '16 - May 17	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000.01 · Tax Revenue 2016	6,920,891.68	7,139,873.96	(218,982.28)	96.9%
4001 · Tax Revenue 2015 & Prior	84,471.01	114,662.00	(30,190.99)	73.7%
4003 · Tax Revenue Refund	(12,142.37)	0.00	(12,142.37)	100.0%
4007 · NSF Fee Reimbursement Income	235.00	100.00	135.00	235.0%
4010 · Interest Income- Past Due Taxes	37,674.14	30,000.00	7,674.14	125.6%
4015 · Fire Prevention/Plan Review	68,455.00	42,000.00	26,455.00	163.0%
4050 · Interest Income General Fund	6,271.55	8,000.00	(1,728.45)	78.4%
4055 · Interest Income HRA Fund	159.75	200.00	(40.25)	79.9%
4060 · Interest Income Truck Fund	603.97	650.00	(46.03)	92.9%
4065 · Interest Income Fire Prevention	220.65	250.00	(29.35)	88.3%
4070 · Interest Income-Retiremt Health	649.68	700.00	(50.32)	92.8%
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	26,206.05	21,040.80	5,165.25	124.5%
4110 · Miscellaneous Other Income	4,149.55	5,000.00	(850.45)	83.0%
4110.1 · Revenue Rescue Income	8,467.05	8,000.00	467.05	105.8%
4110.2 · Insurance Refund	1,248.62	0.00	1,248.62	100.0%
4110.3 · Detail Reimbursement	44,301.05	25,231.00	19,070.05	175.6%
4110.4 · IOD Ins. Reimbursement	94,499.99	0.00	94,499.99	100.0%
4110.5 · Fire Prevention Reimbursement	69.98	61,500.00	(61,430.02)	0.1%
4110.6 · MLC Fees	8,275.00	0.00	8,275.00	100.0%
4113 · Income Radio Box 2016	23,000.00	23,000.00	0.00	100.0%
4114 · Income Radio Box 2015 & Prior	375.00	0.00	375.00	100.0%
4115 · Tax Sale Fee Income	119,592.06	35,000.00	84,592.06	341.7%
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	7,516,616.71	7,580,232.76	(63,616.05)	99.2%
Gross Profit	7,516,616.71	7,580,232.76	(63,616.05)	99.2%
Expense				
6100 · Vehicle Gas & Oil	29,241.13	35,000.00	(5,758.87)	83.5%
6101 · Vehicle Repair & Maintenance	82,862.70	92,000.00	(9,137.30)	90.1%
6110 · Equipment Purchase & Upgrading	26,658.77	30,000.00	(3,341.23)	88.9%
6112 · Equipment Supplies & Repairs	6,187.18	7,000.00	(812.82)	88.4%
6113 · Equip Testing & Certification	10,128.25	10,000.00	128.25	101.3%
6120 · Radio Equip Upgrades & Maint	2,146.75	3,000.00	(853.25)	71.6%
6125 · First Aid Equip & Supplies	6,113.82	8,000.00	(1,886.18)	76.4%
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	6,143.76	6,000.00	143.76	102.4%
6150 · Fire Alarm Testing	897.00	1,500.00	(603.00)	59.8%
6200 · Electricity	35,162.10	36,000.00	(837.90)	97.7%
6201 · Gas & Hot Water	15,486.35	15,000.00	486.35	103.2%
6202.01 · Telephone	12,064.84	12,000.00	64.84	100.5%
6202.02 · Air Cards	4,401.48	4,000.00	401.48	110.0%
6210 · Sewer Assessment & Usage	3,595.27	3,500.00	95.27	102.7%
6211 · Water Usage Fees	1,958.70	3,000.00	(1,041.30)	65.3%
6215.01 · Hydrant Fees - Cumberland	224,070.00	224,070.00	0.00	100.0%
6215.02 · Hydrant Fees - Pawtucket	123,322.55	137,088.00	(13,765.45)	90.0%
6301 · Building Supplies & Maint.	28,733.27	28,298.00	435.27	101.5%
6305 · Furnishings	0.00	0.00	0.00	0.0%
6310 · Capital Improvements	12,869.00	91,617.00	(78,748.00)	14.0%
6400.01 · Firefighters Salaries	2,383,012.65	2,820,919.42	(437,906.77)	84.5%
6400.02 · EMT Incentive	69,717.52	81,800.00	(12,082.48)	85.2%
6400.03 · OT Wages	165,821.66	0.00	165,821.66	100.0%
6400.04 · OT Vacation	319,053.33	374,400.00	(55,346.67)	85.2%
6400.05 · OT Sick	251,541.20	164,500.77	87,040.43	152.9%
6400.06 · OT Personal	35,480.25	49,848.72	(14,368.47)	71.2%
6400.07 · OT Injured on Duty Fill In	150,088.92	0.00	150,088.92	100.0%
6400.08 · Holiday Stipend	146,020.63	162,745.35	(16,724.72)	89.7%
6400.09 · Longevity Pay	112,213.40	121,436.23	(9,222.83)	92.4%
6400.10 · Acting Officer Pay	1,276.01	2,000.00	(723.99)	63.8%
6400.11 · Detail Pay	38,965.50	23,597.00	15,368.50	165.1%
6400.12 · Other Salaries	427.37	1,000.00	(572.63)	42.7%
6400.13 · Injured on Duty Salaries	109,309.97	0.00	109,309.97	100.0%
6400.14 · Clothing Allowance	44,100.00	45,900.00	(1,800.00)	96.1%
6400.15 · Education Incentive	7,000.00	7,000.00	0.00	100.0%

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

06/12/17

Accrual Basis

	Jul '16 - May 17	Budget	\$ Over Budget	% of Budget
6401 · Payroll Tax Expense	278,397.52	289,334.53	(10,937.01)	96.2%
6402 · Pension Expense	624,163.80	711,141.69	(86,977.89)	87.8%
6410.01 · Healthcare Insurance	819,990.38	816,414.20	3,576.18	100.4%
6410.02 · Healthcare Co-Pays	(78,913.23)	(94,918.98)	16,005.75	83.1%
6410.03 · Healthcare Reimb. (HRA) -FF	38,422.17	48,000.00	(9,577.83)	80.0%
6410.04 · Healthcare -Dental	58,548.55	64,964.91	(6,416.36)	90.1%
6410.05 · Healthcare -Vision	5,000.00	5,200.00	(200.00)	96.2%
6420 · Life Insurance	9,850.00	9,850.00	0.00	100.0%
6430 · Education Tuition Cost	7,048.53	8,000.00	(951.47)	88.1%
6510.01 · Healthcare Insurance -Retirees	114,825.76	121,315.65	(6,489.89)	94.7%
6510.03 · Healthcare Reimb. (HRA)-Retiree	6,544.16	6,000.00	544.16	109.1%
6510.04 · Healthcare -Dental -Retirees	4,171.75	4,213.92	(42.17)	99.0%
6520 · COLA - Retirees	10,311.68	10,311.68	0.00	100.0%
6600 · Administrative Salaries	253,721.15	284,637.70	(30,916.55)	89.1%
6601 · District Clerk	1,433.35	1,433.00	0.35	100.0%
6605 · District Commissioner Stipends	11,350.00	11,350.00	0.00	100.0%
6610.01 · Healthcare Insurance -Admin	61,392.48	64,718.00	(3,325.52)	94.9%
6610.02 · Healthcare Co-Pays -Admin	(5,974.02)	(7,772.82)	1,798.80	76.9%
6610.03 · Healthcare Reimb. (HRA)-Admin	8,900.43	9,500.00	(599.57)	93.7%
6610.04 · Healthcare -Dental -Admin	4,980.52	6,444.00	(1,463.48)	77.3%
6615 · Payroll Tax Expense -Admin	19,012.79	21,774.79	(2,762.00)	87.3%
6701 · Insurances	311,123.00	320,000.00	(8,877.00)	97.2%
6703.01 · Legal	15,459.22	15,000.00	459.22	103.1%
6703.02 · Legal - CBA	0.00	0.00	0.00	0.0%
6703.03 · Legal - PWSB	0.00	0.00	0.00	0.0%
6705 · Office Supplies & Expenses	10,336.88	10,000.00	336.88	103.4%
6706 · Printing & Postage	4,303.15	5,000.00	(696.85)	86.1%
6707 · Newspaper Advertisements	1,210.93	2,250.00	(1,039.07)	53.8%
6708 · Computer Development Program	718.62	500.00	218.62	143.7%
6709 · Computerized Tax Bills	11,505.05	12,000.00	(494.95)	95.9%
6710 · External Accounting Fees	15,000.00	15,000.00	0.00	100.0%
6711 · Fire Chief Expenses	310.68	1,500.00	(1,189.32)	20.7%
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	10,696.39	12,000.00	(1,303.61)	89.1%
6715 · Professional Fees	1,782.59	2,000.00	(217.41)	89.1%
6716 · Videographer	1,500.00	2,000.00	(500.00)	75.0%
6720 · Abatements	27,919.60	27,000.00	919.60	103.4%
6725 · Tax Sale Fee	109,945.28	96,600.00	13,345.28	113.8%
6730 · Bank Service Fee	101.00	100.00	1.00	101.0%
6800 · Affiliated Fire Associations	592.90	1,000.00	(407.10)	59.3%
6801 · Call Firefighters Stipends	840.00	1,000.00	(160.00)	84.0%
6905.01 · Drills & Training	5,475.86	3,000.00	2,475.86	182.5%
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	121.94	150.00	(28.06)	81.3%
6920 · Part Time Firefighter Salaries	0.00	0.00	0.00	0.0%
6921 · Part Time - Uniforms/Clothing	0.00	0.00	0.00	0.0%
7010 · Contingency	682.94	10,000.00	(9,317.06)	6.8%
7020 · Sick Time Payout	0.00	5,000.00	(5,000.00)	0.0%
7030 · Spec. Fund Radio Box Alarm	10,278.01	10,000.00	278.01	102.8%
7040 · Spec. Fund Fire Prevention Exp	19,667.67	18,000.00	1,667.67	109.3%
7050 · Tax - Legal & Collection Fees	844.82	1,000.00	(155.18)	84.5%
7100 · Depreciation Expense	0.00	0.00	0.00	0.0%
Total Expense	7,291,302.21	7,580,232.76	(288,930.55)	96.2%
Net Ordinary Income	225,314.50	0.00	225,314.50	100.0%
Net Income	225,314.50	0.00	225,314.50	100.0%

Cumberland Fire District

Trial Balance

As of May 31, 2017

	May 31, 17	
	Debit	Credit
1001 · Navigant GF Operating	164,834.43	
1002 · FNB HRA Checking	7,541.47	
1003 · FNB HRA Savings	0.00	
1004 · FNB Fire Prevention	35,592.94	
1005 · Navigant Savings MM	443,501.93	
1007 · FNB Retiree HealthCare Fund	3,034.90	
1008 · FNB Truck Fund	2,680.56	
1009 · FNB FP Savings	100,286.43	
1010 · Navigant Comm/Training	77,219.11	
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	25,534.46	
1210 · Tax Receivable 2016	215,327.19	
1300 · Collection/Returned CK Fees	50.00	
1305 · Tax Sale Fees	42,685.44	
1310 · Radio Box Fees	1,800.00	
1315 · Misc. Accounts Receivable	50.00	
1316 · MLC Receivable	275.00	
1320 · Prepaid Expenses	0.00	
1400 · Land	779,800.00	
1500 · Buildings & Improvements	335,223.09	
1505 · Vehicles & Equipment	2,761,433.28	
1506 · Radio Equipment	76,354.12	
1510 · Fire Prevention Equipment	542,147.84	
1515 · Office Equipment	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		7,350.35
2015 · Union Dues WH	0.00	
2020.1 · State Pension WH EE 414H (VF1)	0.00	
2020.2 · State Pension WH EE 414H (CF2)	0.00	
2020.3 · State Pension WH EE 414H (CH4)	0.00	
2020.4 · State Pension WH EE 414H (NC5)	0.00	
2025.1 · 457(b) W/H AMI	0.00	
2025.2 · 457(b) W/H Nationwide	0.00	
2026 · AFLAC		113.16
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.		152.43
2035 · CMEFCU - SAVINGS	0.00	
2250 · Deferred Tax Revenue 2015/2016		19,540.83
2251 · Deferred Tax Revenue 2016-2017		247,642.12
2280 · Misc Other Deferred Revenue		44,685.44
2285 · Deferred Radio Box Income		1,800.00
2505 · Notes Payable - NCFD Truck Loan	0.00	
2520.1 · ACC. Retirement (ER)(VF1)	0.00	
2520.2 · ACC. Retirement (ER)(CF2)	0.00	
2520.3 · ACC. Retirement (ER)(CH4)	0.00	
2520.4 · ACC. Retirement (ER)(NC5)	0.00	
2600 · Accrued Expenses	5,602.50	
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		6,920,891.68
4001 · Tax Revenue 2015 & Prior		84,471.01
4003 · Tax Revenue Refund	12,142.37	
4007 · NSF Fee Reimbursement Income		235.00
4010 · Interest Income- Past Due Taxes		37,674.14
4015 · Fire Prevention/Plan Review		68,455.00
4050 · Interest Income General Fund		6,271.55
4055 · Interest Income HRA Fund		159.75
4060 · Interest Income Truck Fund		603.97
4065 · Interest Income Fire Prevention		220.65
4070 · Interest Income-Retiremt Health		649.68
4103 · Grant Income		78,942.30
4105 · Reimbursed Ins.-Former Employee		26,206.05
4110 · Miscellaneous Other Income		4,149.55
4110.1 · Revenue Rescue Income		8,467.05
4110.2 · Insurance Refund		1,248.62
4110.3 · Detail Reimbursement		44,301.05
4110.4 · IOD Ins. Reimbursement		94,499.99
4110.5 · Fire Prevention Reimbursement		69.98

Cumberland Fire District
Trial Balance
As of May 31, 2017

	May 31, 17	
	Debit	Credit
4110.6 · MLC Fees		8,275.00
4113 · Income Radio Box 2016		23,000.00
4114 · Income Radio Box 2015 & Prior		375.00
4115 · Tax Sale Fee Income		119,592.06
6100 · Vehicle Gas & Oil	29,241.13	
6101 · Vehicle Repair & Maintenance	82,862.70	
6110 · Equipment Purchase & Upgrading	26,658.77	
6112 · Equipment Supplies & Repairs	6,187.18	
6113 · Equip Testing & Certification	10,128.25	
6120 · Radio Equip Upgrades & Maint	2,146.75	
6125 · First Aid Equip & Supplies	6,113.82	
6130 · Air Cascade Maintenance	2,341.18	
6140 · Communications Upgrades	365.00	
6145 · Shared Communications	6,143.76	
6150 · Fire Alarm Testing	897.00	
6200 · Electricity	35,162.10	
6201 · Gas & Hot Water	15,486.35	
6202.01 · Telephone	12,064.84	
6202.02 · Air Cards	4,401.48	
6210 · Sewer Assessment & Usage	3,595.27	
6211 · Water Usage Fees	1,958.70	
6215.01 · Hydrant Fees - Cumberland	224,070.00	
6215.02 · Hydrant Fees - Pawtucket	123,322.55	
6301 · Building Supplies & Maint.	28,733.27	
6310 · Capital Improvements	12,869.00	
6400.01 · Firefighters Salaries	2,383,012.65	
6400.02 · EMT Incentive	69,717.52	
6400.03 · OT Wages	165,821.66	
6400.04 · OT Vacation	319,053.33	
6400.05 · OT Sick	251,541.20	
6400.06 · OT Personal	35,480.25	
6400.07 · OT Injured on Duty Fill In	150,088.92	
6400.08 · Holiday Stipend	146,020.63	
6400.09 · Longevity Pay	112,213.40	
6400.10 · Acting Officer Pay	1,276.01	
6400.11 · Detail Pay	38,965.50	
6400.12 · Other Salaries	427.37	
6400.13 · Injured on Duty Salaries	109,309.97	
6400.14 · Clothing Allowance	44,100.00	
6400.15 · Education Incentive	7,000.00	
6401 · Payroll Tax Expense	278,397.52	
6402 · Pension Expense	624,163.80	
6410.01 · Healthcare Insurance	819,990.38	
6410.02 · Healthcare Co-Pays		78,913.23
6410.03 · Healthcare Reimb. (HRA) -FF	38,422.17	
6410.04 · Healthcare -Dental	58,548.55	
6410.05 · Healthcare -Vision	5,000.00	
6420 · Life Insurance	9,850.00	
6430 · Education Tuition Cost	7,048.53	
6510.01 · Healthcare Insurance -Retirees	114,825.76	
6510.03 · Healthcare Reimb. (HRA)-Retiree	6,544.16	
6510.04 · Healthcare -Dental -Retirees	4,171.75	
6520 · COLA - Retirees	10,311.68	
6600 · Administrative Salaries	253,721.15	
6601 · District Clerk	1,433.35	
6605 · District Commissioner Stipends	11,350.00	
6610.01 · Healthcare Insurance -Admin	61,392.48	
6610.02 · Healthcare Co-Pays -Admin		5,974.02
6610.03 · Healthcare Reimb. (HRA)-Admin	8,900.43	
6610.04 · Healthcare -Dental -Admin	4,980.52	
6615 · Payroll Tax Expense -Admin	19,012.79	
6701 · Insurances	311,123.00	
6703.01 · Legal	15,459.22	
6703.03 · Legal - PWSB	0.00	
6705 · Office Supplies & Expenses	10,336.88	
6706 · Printing & Postage	4,303.15	
6707 · Newspaper Advertisements	1,210.93	
6708 · Computer Development Program	718.62	
6709 · Computerized Tax Bills	11,505.05	
6710 · External Accounting Fees	15,000.00	
6711 · Fire Chief Expenses	310.68	
6712 · Fire Prevention Offset	27.95	
6713 · Grants - Matching Funds	3,552.00	
6714 · Payroll Processing Fees	10,696.39	
6715 · Professional Fees	1,782.59	
6716 · Videographer	1,500.00	
6720 · Abatements	27,919.60	
6725 · Tax Sale Fee	109,945.28	
6730 · Bank Service Fee	101.00	
6800 · Affiliated Fire Associations	592.90	
6801 · Call Firefighters Stipends	840.00	
6905.01 · Drills & Training	5,475.86	
6905.02 · FP & EMS Training	64.20	
6906 · Medical Examinations	5,286.25	
6908 · Professional Development	121.94	
7010 · Contingency	682.94	
7030 · Spec. Fund Radio Box Alarm	10,278.01	
7040 · Spec. Fund Fire Prevention Exp	19,667.67	
7050 · Tax - Legal & Collection Fees	844.82	
TOTAL	13,189,122.89	13,189,122.89