



Cumberland Fire Department

Financial Report

Period Ending: January 31, 2018

Presented: February 27, 2018

**CUMBERLAND FIRE DISTRICT
3502 MENDON RD
CUMBERLAND RI 02864
TAX COLLECTOR'S REPORT**

| Month Ending December 2017 | Beginning Balance 01/01/2018 | New Receivables | Total Balance Due | Total Collected | Abatements, Refunds & Adjustments | Ending Balance 01/31/2018 | % of Total Collected |
|---------------------------------------|---|----------------------------|------------------------------|----------------------------|--|--|---------------------------------|
| 2016 & Prior | \$ 35,384.16 | | \$ 35,384.16 | \$ 3,313.48 | \$ (231.02) | \$ 32,301.70 | 9% |
| 2017 | \$ 1,584,347.63 | \$ 525.42 | \$ 1,584,873.05 | \$ 572,836.83 | \$ 2,208.40 | \$ 1,009,827.82 | 36% |
| 2018 Prepaid | \$ (5,129.91) | | \$ (5,129.91) | \$ 1,914.13 | | \$ (7,044.04) | |
| Total | \$ 1,614,601.88 | \$ 525.42 | \$ 1,615,127.30 | \$ 578,064.44 | \$ 1,977.38 | \$ 1,035,085.48 | 36% |

**Cumberland Fire District
Balance Sheet
As of January 31, 2018**

| | <u>Jan 31, 18</u> |
|---|----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1001 · Navigant GF Operating | 438,307.75 |
| 1002 · FNB HRA Checking | 7,885.95 |
| 1004 · FNB Fire Prevention | 60,628.77 |
| 1005 · Navigant Savings MM | 800,142.48 |
| 1007 · FNB Retiree HealthCare Fund | 257,072.13 |
| 1008 · FNB Truck Fund | 40.03 |
| 1009 · FNB FP Savings | 16.76 |
| 1010 · Navigant Comm/Training | 91,762.65 |
| 1011 · Navigant CD | <u>106,012.77</u> |
| Total Checking/Savings | 1,761,869.29 |
| Other Current Assets | |
| 1210 · Tax Receivable 2016 & Prior | 32,301.70 |
| 1215 · Tax Receivable 2017 | 1,009,827.82 |
| 1300 · Collection/Returned CK Fees | 185.00 |
| 1305 · Tax Sale Fees | 16,747.37 |
| 1310 · Radio Box Fees | 2,175.00 |
| 1311 · FF Detail Receivable | 2,263.80 |
| 1312 · Fire Prevention Fees | 480.00 |
| 1313 · Misc Fire Prevention Receivable | 57.00 |
| 1320.01 · Prepaid Expenses-Insurances | 123,730.05 |
| 1320.02 · Prepaid Expenses-Hydrant Fees | 92,779.15 |
| 1320.03 · Prepaid Expenses-COLA | 4,245.03 |
| 1320.04 · Prepaid Expenses-Clothing Allow | 15,450.00 |
| 1320.05 · Prepaid Expenses-Tax Sale Fees | 53,483.58 |
| 1320.06 · Prepaid Expenses-Comp Tx Bills | 3,479.18 |
| 1320.07 · Prepaid Expenses-Audit/Acct Fee | 453.33 |
| 1320.09 · Prepaid Expenses-Educ Incentive | 2,500.00 |
| 1320.10 · Prepaid Expenses-Equip Testing | 2,322.82 |
| 1320.11 · Pepaid Expenses-Radio Box Fund | 4,257.85 |
| 1320.12 · Prepaid Expense-Turnout Gear | <u>6,007.50</u> |
| Total Other Current Assets | <u>1,372,746.18</u> |
| Total Current Assets | 3,134,615.47 |
| Fixed Assets | |
| 1400 · Land | 779,800.00 |
| 1500 · Buildings & Improvements | 1,545,903.09 |
| 1505 · Vehicles & Equipment | 3,163,276.76 |
| 1506 · Radio Equipment | 76,354.12 |
| 1510 · Fire Prevention Equipment | 551,383.84 |
| 1515 · Office Equipment | 12,021.87 |
| 1520 · Furniture and Fixtures | 17,022.90 |
| 1600 · Accumulated Depreciation | <u>-4,467,717.00</u> |
| Total Fixed Assets | 1,678,045.58 |
| Other Assets | |
| 1050 · Petty Cash-Tax Collector | 750.00 |
| 1055 · Petty Cash Fire Chief | <u>500.00</u> |
| Total Other Assets | 1,250.00 |
| TOTAL ASSETS | <u>4,813,911.05</u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| 2005 · Accrued Payroll at FYE | 76,929.00 |
| 2011 · Payroll Tax FED W/H | -34.54 |
| 2013 · Payroll Tax SDI WH | 230.74 |
| 2026 · AFLAC | 1,026.41 |
| 2028 · P & F Insurance Assoc. | 72.63 |
| 2250 · Deferred Tax Revenue 2015/2016 | 5,998.00 |
| 2251 · Deferred Taxes 2016 & prior | 54,141.20 |
| 2252 · Deferred Tax Revenue 2017-2018 | 3,092,288.26 |
| 2253 · Deferred Tax Revenue 2018-2019 | 7,044.04 |
| 2280 · Misc Other Deferred Revenue | 1,760.00 |
| 2281 · Deferred Tax Sale Fee Income | 87,152.75 |
| 2285 · Deferred Radio Box Income | 11,244.43 |
| 2510 · Notes Payable - L-1 Truck Loan | 91,231.32 |
| 2600 · Accrued Expenses | <u>19,851.22</u> |
| Total Other Current Liabilities | <u>3,448,935.46</u> |
| Total Current Liabilities | 3,448,935.46 |
| Total Liabilities | 3,448,935.46 |
| Equity | |
| 3200 · Unrestricted Net Assets | -236,943.92 |
| 3300 · Fund Balance transfer from Old | 1,722,932.47 |
| Net Income | <u>-121,012.96</u> |
| Total Equity | 1,364,975.59 |
| TOTAL LIABILITIES & EQUITY | <u>4,813,911.05</u> |

**Cumberland Fire District
Commissioner's Report
January 2018**

| Type | Num | Date | Name | Account | Paid Amount |
|-------|-----|------------|-----------------------|---|-----------------------------------|
| Check | EFT | 01/02/2018 | London Health CDH | 1002 - FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF 6610.03 · Healthcare Reimb. (HRA)-A... 6510.03 · Healthcare Reimb. (HRA)-R... | -624.08 -1,494.48 -2,517.24 |
| TOTAL | | | | | -4,635.80 |
| Check | EFT | 01/03/2018 | | 1001 - Navigant GF Operating 1215 · Tax Receivable 2017 6730 · Bank Service Fee | -216.22 -15.00 |
| TOTAL | | | | | -231.22 |
| Check | EFT | 01/05/2018 | | 1001 - Navigant GF Operating 6730 · Bank Service Fee | -15.00 |
| TOTAL | | | | | -15.00 |
| Check | EFT | 01/08/2018 | London Health CDH | 1002 - FNB HRA Checking 6610.03 · Healthcare Reimb. (HRA)-A... | -751.94 |
| TOTAL | | | | | -751.94 |
| Check | EFT | 01/11/2018 | | 1001 - Navigant GF Operating 6730 · Bank Service Fee | -15.00 |
| TOTAL | | | | | -15.00 |
| Check | EFT | 01/16/2018 | London Health CDH | 1002 - FNB HRA Checking 6510.03 · Healthcare Reimb. (HRA)-R... 6410.03 · Healthcare Reimb. (HRA) -FF | -260.56 -220.87 |
| TOTAL | | | | | -481.43 |
| Check | EFT | 01/16/2018 | | 1001 - Navigant GF Operating 1215 · Tax Receivable 2017 4010 · Interest Income- Past Due Taxes 1305 · Tax Sale Fees | -428.50 -21.50 -300.00 |
| TOTAL | | | | | -750.00 |
| Check | EFT | 01/19/2018 | Navigant Credit Union | 1001 - Navigant GF Operating 2510 · Notes Payable - L-1 Truck Loan 7080 · Interest Expense-L-1 Truck Loan | -1,471.41 -439.04 |
| TOTAL | | | | | -1,910.45 |
| Check | EFT | 01/22/2018 | London Health CDH | 1002 - FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF | -949.85 |
| TOTAL | | | | | -949.85 |
| Check | EFT | 01/29/2018 | London Health CDH | 1002 - FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF 6510.03 · Healthcare Reimb. (HRA)-R... | -555.26 -119.88 |
| TOTAL | | | | | -675.14 |
| Check | POS | 01/02/2018 | BackBlaze | 1001 - Navigant GF Operating 6708 · Computer Development Program | -7.27 |
| TOTAL | | | | | -7.27 |
| Check | POS | 01/03/2018 | CubeSmart | 1001 - Navigant GF Operating 7010 · Contingency | -22.64 |
| TOTAL | | | | | -22.64 |
| Check | POS | 01/03/2018 | CubeSmart | 1001 - Navigant GF Operating 7010 · Contingency | -5.66 |
| TOTAL | | | | | -5.66 |

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| Type | Num | Date | Name | Account | Paid Amount |
|-------|------|------------|--------------------------|---|-------------------|
| Check | POS | 01/04/2018 | The Fire Store | 1001 - Navigant GF Operating 6110 - Equipment Purchase & Upgrad... | <u>-955.41</u> |
| TOTAL | | | | | -955.41 |
| Check | POS | 01/05/2018 | Amazon.com | 1001 - Navigant GF Operating 6301 - Building Supplies & Maint. | <u>-59.97</u> |
| TOTAL | | | | | -59.97 |
| Check | POS | 01/07/2018 | Miradore Ltd | 1004 - FNB Fire Prevention 7040 - Spec. Fund Fire Prevention Exp | <u>-16.14</u> |
| TOTAL | | | | | -16.14 |
| Check | POS | 01/11/2018 | Sirius XM | 1001 - Navigant GF Operating 6711 - Fire Chief Expenses | <u>-19.48</u> |
| TOTAL | | | | | -19.48 |
| Check | POS | 01/12/2018 | RI Assoc. of Fire Chiefs | 1004 - FNB Fire Prevention 6800 - Affiliated Fire Associations | <u>-80.00</u> |
| TOTAL | | | | | -80.00 |
| Check | POS | 01/16/2018 | Amazon.com | 1001 - Navigant GF Operating 6301 - Building Supplies & Maint. | <u>-144.20</u> |
| TOTAL | | | | | -144.20 |
| Check | POS | 01/19/2018 | Amazon.com | 1001 - Navigant GF Operating 6705 - Office Supplies & Expenses | <u>-7.99</u> |
| TOTAL | | | | | -7.99 |
| Check | POS | 01/23/2018 | Adobe Systems Inc. | 1001 - Navigant GF Operating 6705 - Office Supplies & Expenses | <u>-64.16</u> |
| TOTAL | | | | | -64.16 |
| Check | POS | 01/30/2018 | Amazon.com | 1004 - FNB Fire Prevention 7030 - Spec. Fund Radio Box Alarm | <u>-185.70</u> |
| TOTAL | | | | | -185.70 |
| Check | 1073 | 01/05/2018 | IAAI | 1004 - FNB Fire Prevention 7040 - Spec. Fund Fire Prevention Exp | <u>-100.00</u> |
| TOTAL | | | | | -100.00 |
| Check | 1074 | 01/25/2018 | Petty Cash | 1004 - FNB Fire Prevention 7040 - Spec. Fund Fire Prevention Exp | <u>-19.26</u> |
| TOTAL | | | | | -19.26 |
| Check | 3934 | 01/02/2018 | Cumberland Fire District | 1001 - Navigant GF Operating 1002 - FNB HRA Checking | <u>-10,000.00</u> |
| TOTAL | | | | | -10,000.00 |
| Check | 3935 | 01/05/2018 | Jeff Bonner | 1001 - Navigant GF Operating 6110 - Equipment Purchase & Upgrad... | <u>-191.00</u> |
| TOTAL | | | | | -191.00 |
| Check | 3936 | 01/05/2018 | AFLAC | 1001 - Navigant GF Operating 2026 - AFLAC | <u>-1,198.26</u> |
| TOTAL | | | | | -1,198.26 |

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| Type | Num | Date | Name | Account | Paid Amount |
|-------|------|------------|-----------------------------------|---|---------------------------------------|
| Check | 3937 | 01/05/2018 | Blue Cross Blue Shield -MCA | 1001 · Navigant GF Operating 6510.01 · Healthcare Insurance -Retir... | -924.00 |
| TOTAL | | | | | -924.00 |
| Check | 3938 | 01/05/2018 | Blue Cross & Blue Shield | 1001 · Navigant GF Operating 6410.01 · Healthcare Insurance 6510.01 · Healthcare Insurance -Retir... 6610.01 · Healthcare Insurance -Admin | -71,873.50 -10,777.50 -5,317.84 |
| TOTAL | | | | | -87,968.84 |
| Check | 3939 | 01/05/2018 | Timothy M. Bliss, Attorney at Law | 1001 · Navigant GF Operating 6703.02 · Legal - CBA | -568.75 |
| TOTAL | | | | | -568.75 |
| Check | 3940 | 01/05/2018 | Delta Dental | 1001 · Navigant GF Operating 6410.04 · Healthcare -Dental 6510.04 · Healthcare -Dental -Retirees 6610.04 · Healthcare -Dental -Admin | -6,064.55 -544.29 -553.96 |
| TOTAL | | | | | -7,162.80 |
| Check | 3941 | 01/05/2018 | EXXONMOBIL | 1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil | -390.74 |
| TOTAL | | | | | -390.74 |
| Check | 3942 | 01/05/2018 | Emergency Reporting | 1001 · Navigant GF Operating 6145 · Reporting Software | -445.67 |
| TOTAL | | | | | -445.67 |
| Check | 3943 | 01/05/2018 | Purchase Power | 1001 · Navigant GF Operating 6706 · Printing & Postage | -584.84 |
| TOTAL | | | | | -584.84 |
| Check | 3944 | 01/05/2018 | Vincent F. Ragosta, Jr. | 1001 · Navigant GF Operating 6703.02 · Legal - CBA | -1,550.00 |
| TOTAL | | | | | -1,550.00 |
| Check | 3945 | 01/05/2018 | Ralco Equipment Co., Inc | 1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance | -1,431.15 |
| TOTAL | | | | | -1,431.15 |
| Check | 3946 | 01/05/2018 | S&D Road Service | 1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance | -128.13 |
| TOTAL | | | | | -128.13 |
| Check | 3947 | 01/05/2018 | Tire Doctor LLC | 1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance | -78.50 -63.00 |
| TOTAL | | | | | -141.50 |
| Check | 3948 | 01/05/2018 | TH Malloy & Sons, Inc | 1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil | -2,575.76 |
| TOTAL | | | | | -2,575.76 |
| Check | 3949 | 01/05/2018 | Video Artistry | 1001 · Navigant GF Operating 6716 · Videographer | -180.00 |
| TOTAL | | | | | -180.00 |

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| Type | Num | Date | Name | Account | Paid Amount |
|-------|------|------------|------------------------------|--|--------------------------------------|
| Check | 3950 | 01/05/2018 | The Valley Breeze | 1001 · Navigant GF Operating 6707 · Newspaper Advertisements | -305.00 |
| TOTAL | | | | | -305.00 |
| Check | 3951 | 01/05/2018 | Woonsocket Door | 1001 · Navigant GF Operating 6301 · Building Supplies & Maint. | -46.00 |
| TOTAL | | | | | -46.00 |
| Check | 3952 | 01/12/2018 | Jonathan Barber | 1001 · Navigant GF Operating 6430 · Education Tuition Cost | -663.00 |
| TOTAL | | | | | -663.00 |
| Check | 3953 | 01/12/2018 | London Health Administrator | 1001 · Navigant GF Operating 6410.03 · Healthcare Reimb. (HRA) -FF 6610.03 · Healthcare Reimb. (HRA)-A... 6510.03 · Healthcare Reimb. (HRA)-R... | -709.75 -51.00 -25.50 |
| TOTAL | | | | | -786.25 |
| Check | 3954 | 01/12/2018 | Apex Technology Group | 1001 · Navigant GF Operating 6708 · Computer Development Program | -99.00 |
| TOTAL | | | | | -99.00 |
| Check | 3955 | 01/12/2018 | Cumberland Pest Control, LLC | 1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. | -25.00 -30.00 -25.00 |
| TOTAL | | | | | -80.00 |
| Check | 3956 | 01/12/2018 | Depault Ace Hardware | 1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs 6101 · Vehicle Repair & Maintenance 6301 · Building Supplies & Maint. 6112 · Equipment Supplies & Repairs | -151.76 -43.43 -86.72 21.92 |
| TOTAL | | | | | -259.99 |
| Check | 3957 | 01/12/2018 | Moore Medical LLC | 1001 · Navigant GF Operating 6125 · ALS & Medical Supplies | -119.77 |
| TOTAL | | | | | -119.77 |
| Check | 3958 | 01/12/2018 | NAPA Auto Parts | 1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance 7010 · Contingency | -26.94 -84.94 |
| TOTAL | | | | | -111.88 |
| Check | 3959 | 01/12/2018 | National Grid Elec Sta1 | 1001 · Navigant GF Operating 6200 · Electricity | -848.58 |
| TOTAL | | | | | -848.58 |
| Check | 3960 | 01/12/2018 | National Grid Elec Sta4L | 1001 · Navigant GF Operating 6200 · Electricity | -0.41 |
| TOTAL | | | | | -0.41 |
| Check | 3961 | 01/12/2018 | National Grid Elec Sta5L | 1001 · Navigant GF Operating 6200 · Electricity | -0.41 |
| TOTAL | | | | | -0.41 |
| Check | 3962 | 01/12/2018 | National Grid Elec Sta5A | 1001 · Navigant GF Operating 6200 · Electricity | -26.62 |
| TOTAL | | | | | -26.62 |

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| Type | Num | Date | Name | Account | Paid Amount |
|-------|------|------------|-------------------------------------|---|------------------|
| Check | 3963 | 01/12/2018 | National Grid Gas Sta1 | 1001 · Navigant GF Operating 6201 · Gas & Hot Water | <u>-1,297.21</u> |
| TOTAL | | | | | -1,297.21 |
| Check | 3964 | 01/12/2018 | National Grid Gas Sta2 | 1001 · Navigant GF Operating 6201 · Gas & Hot Water | <u>-839.51</u> |
| TOTAL | | | | | -839.51 |
| Check | 3965 | 01/12/2018 | National Grid Gas Sta4 | 1001 · Navigant GF Operating 6201 · Gas & Hot Water | <u>-932.91</u> |
| TOTAL | | | | | -932.91 |
| Check | 3966 | 01/12/2018 | National Grid Gas Sta5 | 1001 · Navigant GF Operating 6201 · Gas & Hot Water | <u>-870.68</u> |
| TOTAL | | | | | -870.68 |
| Check | 3967 | 01/12/2018 | National Grid Gas Sta5A | 1001 · Navigant GF Operating 6201 · Gas & Hot Water | <u>-111.00</u> |
| TOTAL | | | | | -111.00 |
| Check | 3968 | 01/12/2018 | Police & Firemen's Insurance Assoc. | 1001 · Navigant GF Operating 2028 · P & F Insurance Assoc. | <u>-586.20</u> |
| TOTAL | | | | | -586.20 |
| Check | 3969 | 01/12/2018 | Kevin Clarke | 1001 · Navigant GF Operating 6510.01 · Healthcare Insurance -Retir... | <u>-41.14</u> |
| TOTAL | | | | | -41.14 |
| Check | 3970 | 01/12/2018 | Roger's Ace Hardware Inc | 1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. | <u>-24.97</u> |
| TOTAL | | | | | -24.97 |
| Check | 3971 | 01/12/2018 | Sparrow & Company | 1001 · Navigant GF Operating 1320.07 · Prepaid Expenses-Audit/Ac... 6710 · External Accounting Fees | <u>-1,666.67</u> |
| TOTAL | | | | | -2,120.00 |
| Check | 3972 | 01/12/2018 | The Valley Breeze | 1001 · Navigant GF Operating 6725 · Tax Sale Fee 6707 · Newspaper Advertisements | <u>-508.00</u> |
| TOTAL | | | | | -508.00 |
| Check | 3973 | 01/12/2018 | Zoll Medical Corp | 1001 · Navigant GF Operating 6125 · ALS & Medical Supplies | <u>-103.42</u> |
| TOTAL | | | | | -103.42 |
| Check | 3974 | 01/18/2018 | C & S Specialty, Inc. | 1001 · Navigant GF Operating 6110 · Equipment Purchase & Upgrad... | <u>-200.10</u> |
| TOTAL | | | | | -200.10 |
| Check | 3975 | 01/18/2018 | Janitech | 1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. | <u>-440.55</u> |
| TOTAL | | | | | -529.69 |

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| Type | Num | Date | Name | Account | Paid Amount |
|-------|------|------------|----------------------------------|---------------------------------------|-------------|
| Check | 3976 | 01/18/2018 | Moore Medical LLC | 1001 · Navigant GF Operating | |
| | | | | 6125 · ALS & Medical Supplies | -117.21 |
| | | | | 6125 · ALS & Medical Supplies | -63.78 |
| TOTAL | | | | | -180.99 |
| Check | 3977 | 01/18/2018 | Minuteman Trucks, Inc | 1001 · Navigant GF Operating | |
| | | | | 6101 · Vehicle Repair & Maintenance | -92.86 |
| | | | | 6101 · Vehicle Repair & Maintenance | -198.84 |
| TOTAL | | | | | -291.70 |
| Check | 3978 | 01/18/2018 | National Grid Elec Sta4 | 1001 · Navigant GF Operating | |
| | | | | 6200 · Electricity | -1,968.55 |
| TOTAL | | | | | -1,968.55 |
| Check | 3979 | 01/18/2018 | National Grid Elec Sta2 | 1001 · Navigant GF Operating | |
| | | | | 6200 · Electricity | -256.26 |
| TOTAL | | | | | -256.26 |
| Check | 3980 | 01/18/2018 | National Grid Elec Sta5 | 1001 · Navigant GF Operating | |
| | | | | 6200 · Electricity | -668.41 |
| TOTAL | | | | | -668.41 |
| Check | 3981 | 01/18/2018 | Narragansett Bay Comm Sta1 | 1001 · Navigant GF Operating | |
| | | | | 6210 · Sewer Assessment & Usage | -111.24 |
| TOTAL | | | | | -111.24 |
| Check | 3982 | 01/18/2018 | Narragansett Bay Comm Sta2 | 1001 · Navigant GF Operating | |
| | | | | 6210 · Sewer Assessment & Usage | -76.50 |
| TOTAL | | | | | -76.50 |
| Check | 3983 | 01/18/2018 | Narragansett Bay Comm Sta4 | 1001 · Navigant GF Operating | |
| | | | | 6210 · Sewer Assessment & Usage | -44.81 |
| TOTAL | | | | | -44.81 |
| Check | 3984 | 01/18/2018 | Pioneer Heavy Duty Parts, Inc. | 1001 · Navigant GF Operating | |
| | | | | 6101 · Vehicle Repair & Maintenance | -30.12 |
| TOTAL | | | | | -30.12 |
| Check | 3985 | 01/18/2018 | Pawtucket Water Supply -Hydrants | 1001 · Navigant GF Operating | |
| | | | | 6215.02 · Hydrant Fees - Pawtucket | -11,732.09 |
| TOTAL | | | | | -11,732.09 |
| Check | 3986 | 01/18/2018 | Pawtucket Water Supply Board | 1001 · Navigant GF Operating | |
| | | | | 6211 · Water Usage Fees | -72.78 |
| TOTAL | | | | | -72.78 |
| Check | 3987 | 01/18/2018 | VFIS | 1001 · Navigant GF Operating | |
| | | | | 1320.01 · Prepaid Expenses-Insurances | -5,467.00 |
| TOTAL | | | | | -5,467.00 |
| Check | 3988 | 01/18/2018 | The Valley Breeze | 1001 · Navigant GF Operating | |
| | | | | 6725 · Tax Sale Fee | -154.00 |
| TOTAL | | | | | -154.00 |
| Check | 3990 | 01/18/2018 | Verizon Wireless | 1001 · Navigant GF Operating | |
| | | | | 6202.02 · Air Cards | -234.90 |
| | | | | 6202.02 · Air Cards | -320.08 |
| TOTAL | | | | | -554.98 |

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| Type | Num | Date | Name | Account | Paid Amount |
|-------|------|------------|---------------------------------|---|------------------|
| Check | 3991 | 01/24/2018 | RITCA | 1001 - Navigant GF Operating 6705 - Office Supplies & Expenses | <u>-28.00</u> |
| TOTAL | | | | | -28.00 |
| Check | 3992 | 01/24/2018 | Arthur R & Annette Crookes, Jr. | 1001 - Navigant GF Operating 1215 - Tax Receivable 2017 | <u>-34.15</u> |
| TOTAL | | | | | -34.15 |
| Check | 3993 | 01/24/2018 | Terrapin Development LLC | 1001 - Navigant GF Operating 1305 - Tax Sale Fees | <u>-200.00</u> |
| TOTAL | | | | | -200.00 |
| Check | 3994 | 01/25/2018 | Petty Cash | 1001 - Navigant GF Operating 6112 - Equipment Supplies & Repairs 6125 - ALS & Medical Supplies 6301 - Building Supplies & Maint. 6706 - Printing & Postage | <u>-33.63</u> |
| TOTAL | | | | | -126.76 |
| Check | 3995 | 01/25/2018 | Cox Communications | 1001 - Navigant GF Operating 6202.01 - Telephone | <u>-914.43</u> |
| TOTAL | | | | | -914.43 |
| Check | 3996 | 01/25/2018 | Janitech | 1001 - Navigant GF Operating 6301 - Building Supplies & Maint. 6301 - Building Supplies & Maint. 6301 - Building Supplies & Maint. 6301 - Building Supplies & Maint. 6301 - Building Supplies & Maint. | <u>-162.31</u> |
| TOTAL | | | | | -1,086.82 |
| Check | 3997 | 01/25/2018 | Kafin Oil Co., Inc. | 1001 - Navigant GF Operating 6301 - Building Supplies & Maint. | <u>-96.00</u> |
| TOTAL | | | | | -96.00 |
| Check | 3998 | 01/25/2018 | Minuteman Trucks, Inc | 1001 - Navigant GF Operating 6101 - Vehicle Repair & Maintenance | <u>-4,822.51</u> |
| TOTAL | | | | | -4,822.51 |
| Check | 3999 | 01/25/2018 | NorthEast Electrical | 1001 - Navigant GF Operating 6301 - Building Supplies & Maint. 6301 - Building Supplies & Maint. | <u>-268.09</u> |
| TOTAL | | | | | -270.53 |
| Check | 4000 | 01/25/2018 | Ralco Equipment Co., Inc | 1001 - Navigant GF Operating 6101 - Vehicle Repair & Maintenance | <u>-145.22</u> |
| TOTAL | | | | | -145.22 |
| Check | 4001 | 01/25/2018 | Rossi Law Offices LTD | 1001 - Navigant GF Operating 7050 - Tax - Legal & Collection Fees | <u>-8.30</u> |
| TOTAL | | | | | -8.30 |
| Check | 4002 | 01/25/2018 | S&D Road Service | 1001 - Navigant GF Operating 6101 - Vehicle Repair & Maintenance | <u>-2,206.43</u> |
| TOTAL | | | | | -2,206.43 |
| Check | 4003 | 01/25/2018 | Shipman's Fire Equipment | 1001 - Navigant GF Operating 7010 - Contingency | <u>-2,610.30</u> |
| TOTAL | | | | | -2,610.30 |

**Cumberland Fire District
Commissioner's Report
January 2018**

| Type | Num | Date | Name | Account | Paid Amount |
|-------|------|------------|-------------------|-----------------------------------|-------------|
| Check | 4004 | 01/25/2018 | Staples Credit | 1001 - Navigant GF Operating | |
| | | | | 6705 - Office Supplies & Expenses | -27.56 |
| TOTAL | | | | | -27.56 |
| Check | 4005 | 01/25/2018 | Verizon | 1001 - Navigant GF Operating | |
| | | | | 6202.01 - Telephone | -149.99 |
| TOTAL | | | | | -149.99 |
| Check | 4006 | 01/25/2018 | Video Artistry | 1001 - Navigant GF Operating | |
| | | | | 6716 - Videographer | -180.00 |
| | | | | 6716 - Videographer | -150.00 |
| TOTAL | | | | | -330.00 |
| Check | 4007 | 01/25/2018 | The Valley Breeze | 1001 - Navigant GF Operating | |
| | | | | 6725 - Tax Sale Fee | -154.00 |
| TOTAL | | | | | -154.00 |
| Check | 4008 | 01/25/2018 | Shell Fleet Plus | 1001 - Navigant GF Operating | |
| | | | | 6100 - Vehicle Gas & Oil | -561.44 |
| TOTAL | | | | | -561.44 |

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

| | TOTAL | | | | |
|--|-------------------|---------------------|---------------------|-----------------------|---------------|
| | Jan 18 | Jul '17 - Jan 18 | Budget | \$ Over Budget | % of Budget |
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| 4000.02 · Tax Revenue 2017 | 618,638.83 | 4,330,733.74 | 7,425,469.00 | (3,094,735.26) | 58.32% |
| 4001 · Tax Revenue Prior Years | 14,667.96 | 102,671.85 | 176,000.00 | (73,328.15) | 58.34% |
| 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 | 4,036.54 | 40,575.98 | 35,000.00 | 5,575.98 | 115.93% |
| 4015 · Fire Prevention/Plan Review | 1,670.00 | 30,235.00 | 48,000.00 | (17,765.00) | 62.99% |
| 4050 · Interest Income General Fund | 504.60 | 5,167.80 | 8,000.00 | (2,832.20) | 64.6% |
| 4060 · Interest Income Truck Fund | 0.00 | 29.74 | 650.00 | (620.26) | 4.58% |
| 4065 · Interest Income Fire Prevention | 0.00 | 10.55 | 250.00 | (239.45) | 4.22% |
| 4070 · Interest Income-Retiremt Health | 55.77 | 409.04 | 700.00 | (290.96) | 58.43% |
| 4080 · Interest Income Navigant CD | 111.35 | 712.77 | 0.00 | 712.77 | 100.0% |
| 4103 · Grant Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4105 · Reimbursed Ins.-Former Employee | 2,967.80 | 20,015.50 | 33,000.00 | (12,984.50) | 60.65% |
| 4110 · Miscellaneous Other Income | 8,267.88 | 11,924.35 | 5,000.00 | 6,924.35 | 238.49% |
| 4110.1 · Revenue Rescue Income | 0.00 | 9,082.49 | 10,000.00 | (917.51) | 90.83% |
| 4110.2 · Insurance Refund | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4110.3 · Detail Reimbursement | 1,801.80 | 19,721.40 | 43,000.00 | (23,278.60) | 45.86% |
| 4110.4 · IOD Ins. Reimbursement | 14,400.00 | 102,112.87 | 0.00 | 102,112.87 | 100.0% |
| 4110.5 · Fire Prevention Reimbursement | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4110.6 · MLC Fees | 2,050.00 | 17,700.00 | 20,000.00 | (2,300.00) | 88.5% |
| 4110.7 · RB Battery Reimbursement | 0.00 | 627.00 | 0.00 | 627.00 | 100.0% |
| 4112 · Income Radio Box 2017 | 1,888.89 | 13,555.57 | 23,000.00 | (9,444.43) | 58.94% |
| 4114 · Income Radio Box Prior Years | 0.00 | 125.00 | 0.00 | 125.00 | 100.0% |
| 4115 · Tax Sale Fee Income | 11,483.08 | 35,204.50 | 30,000.00 | 5,204.50 | 117.35% |
| 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 | 682,544.50 | 4,740,615.15 | 7,958,297.00 | (3,217,681.85) | 59.57% |
| Gross Profit | 682,544.50 | 4,740,615.15 | 7,958,297.00 | (3,217,681.85) | 59.57% |
| Expense | | | | | |
| 6100 · Vehicle Gas & Oil | 3,527.94 | 22,902.47 | 35,000.00 | (12,097.53) | 65.44% |
| 6101 · Vehicle Repair & Maintenance | 9,267.13 | 91,480.00 | 85,000.00 | 6,480.00 | 107.62% |
| 6110 · Equipment Purchase & Upgrading | 1,346.51 | 18,657.20 | 40,000.00 | (21,342.80) | 46.64% |
| 6110.01 · Turnout Gear | 1,201.50 | 5,313.71 | 10,000.00 | (4,686.29) | 53.14% |
| 6112 · Equipment Supplies & Repairs | 132.84 | 6,320.95 | 10,000.00 | (3,679.05) | 63.21% |
| 6113 · Equip Testing & Certification | 833.33 | 5,833.43 | 10,000.00 | (4,166.57) | 58.33% |
| 6120 · Radio Equip Upgrades & Maint | 0.00 | 5,658.95 | 7,000.00 | (1,341.05) | 80.84% |
| 6125 · ALS & Medical Supplies | 410.60 | 6,244.61 | 10,000.00 | (3,755.39) | 62.45% |
| 6130 · Air Cascade Maintenance | 0.00 | 1,003.81 | 3,500.00 | (2,496.19) | 28.68% |
| 6140 · Communications Upgrades | 0.00 | 100.00 | 0.00 | 100.00 | 100.0% |
| 6145 · Reporting Software | 445.67 | 5,302.12 | 7,000.00 | (1,697.88) | 75.75% |
| 6150 · Fire Alarm Testing | 0.00 | 623.00 | 1,500.00 | (877.00) | 41.53% |
| 6200 · Electricity | 3,769.24 | 20,469.73 | 39,000.00 | (18,530.27) | 52.49% |
| 6201 · Gas & Hot Water | 4,051.31 | 7,701.52 | 15,000.00 | (7,298.48) | 51.34% |
| 6202.01 · Telephone | 1,064.42 | 7,690.68 | 15,000.00 | (7,309.32) | 51.27% |
| 6202.02 · Air Cards | 554.98 | 3,436.05 | 5,500.00 | (2,063.95) | 62.47% |
| 6210 · Sewer Assessment & Usage | 232.55 | 1,885.38 | 3,500.00 | (1,614.62) | 53.87% |
| 6211 · Water Usage Fees | 72.78 | 1,251.57 | 8,000.00 | (6,748.43) | 15.65% |
| 6215.01 · Hydrant Fees - Cumberland | 18,755.83 | 131,290.85 | 225,070.00 | (93,779.15) | 58.33% |
| 6215.02 · Hydrant Fees - Pawtucket | 11,732.09 | 80,673.62 | 138,000.00 | (57,326.38) | 58.46% |
| 6301 · Building Supplies & Maint. | 2,508.61 | 23,769.95 | 25,000.00 | (1,230.05) | 95.08% |
| 6305 · Furnishings | 0.00 | 409.98 | 2,000.00 | (1,590.02) | 20.5% |
| 6400.01 · Firefighters Salaries | 195,053.24 | 1,522,194.30 | 2,863,239.00 | (1,341,044.70) | 53.16% |
| 6400.02 · EMT Incentive | 6,276.76 | 46,075.76 | 86,000.00 | (39,924.24) | 53.58% |
| 6400.03 · OT Wages | 98,188.72 | 682,225.17 | 575,941.00 | 106,284.17 | 118.45% |
| 6400.08 · Holiday Stipend | 40,836.73 | 122,612.36 | 165,186.00 | (42,573.64) | 74.23% |
| 6400.09 · Longevity Pay | 32,819.51 | 90,727.92 | 137,000.00 | (46,272.08) | 66.23% |
| 6400.10 · Acting Officer Pay | 269.34 | 884.10 | 2,000.00 | (1,115.90) | 44.21% |
| 6400.11 · Detail Pay | 504.00 | 15,171.04 | 15,000.00 | 171.04 | 101.14% |
| 6400.12 · Other Salaries | 0.00 | 0.00 | 20,000.00 | (20,000.00) | 0.0% |
| 6400.13 · Injured on Duty Salaries | 24,179.16 | 131,363.27 | 0.00 | 131,363.27 | 100.0% |
| 6400.14 · Clothing Allowance | 3,900.00 | 27,300.00 | 46,800.00 | (19,500.00) | 58.33% |

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

| | TOTAL | | | | |
|---|--------------------|---------------------|---------------------|-----------------------|---------------|
| | Jan 18 | Jul '17 - Jan 18 | Budget | \$ Over Budget | % of Budget |
| 6400.15 · Education Incentive | 500.00 | 3,500.00 | 7,000.00 | (3,500.00) | 50.0% |
| 6401 · Payroll Tax Expense | 29,772.67 | 198,984.88 | 334,942.00 | (135,957.12) | 59.41% |
| 6402 · Pension Expense | 66,252.37 | 416,056.10 | 706,115.00 | (290,058.90) | 58.92% |
| 6410.01 · Healthcare Insurance | 71,873.50 | 500,474.83 | 846,200.00 | (345,725.17) | 59.14% |
| 6410.02 · Healthcare Co-Pays | (8,329.92) | (62,731.22) | (109,994.00) | 47,262.78 | 57.03% |
| 6410.03 · Healthcare Reimb. (HRA) -FF | 3,059.81 | 26,600.79 | 40,000.00 | (13,399.21) | 66.5% |
| 6410.04 · Healthcare -Dental | 6,064.55 | 42,586.90 | 68,820.00 | (26,233.10) | 61.88% |
| 6410.05 · Healthcare -Vision | 400.00 | 2,800.00 | 5,100.00 | (2,300.00) | 54.9% |
| 6420 · Life Insurance | 862.50 | 6,037.50 | 10,350.00 | (4,312.50) | 58.33% |
| 6430 · Education Tuition Cost | 663.00 | 663.00 | 6,000.00 | (5,337.00) | 11.05% |
| 6510.01 · Healthcare Insurance -Retirees | 11,742.64 | 72,532.78 | 122,000.00 | (49,467.22) | 59.45% |
| 6510.03 · Healthcare Reimb. (HRA)-Retiree | 2,923.18 | 9,335.46 | 6,000.00 | 3,335.46 | 155.59% |
| 6510.04 · Healthcare -Dental -Retirees | 544.29 | 3,117.58 | 4,900.00 | (1,782.42) | 63.62% |
| 6520 · COLA - Retirees | 866.67 | 6,066.65 | 10,400.00 | (4,333.35) | 58.33% |
| 6600 · Administrative Salaries | 23,938.77 | 170,346.80 | 290,475.00 | (120,128.20) | 58.64% |
| 6605 · District Commissioner Stipends | 1,891.66 | 13,241.66 | 22,700.00 | (9,458.34) | 58.33% |
| 6610.01 · Healthcare Insurance -Admin | 5,317.84 | 37,224.88 | 67,700.00 | (30,475.12) | 54.99% |
| 6610.02 · Healthcare Co-Pays -Admin | (638.12) | (4,756.24) | (8,300.00) | 3,543.76 | 57.3% |
| 6610.03 · Healthcare Reimb. (HRA)-Admin | 2,297.42 | 8,897.41 | 6,500.00 | 2,397.41 | 136.88% |
| 6610.04 · Healthcare -Dental -Admin | 553.96 | 3,877.72 | 6,648.00 | (2,770.28) | 58.33% |
| 6615 · Payroll Tax Expense -Admin | 1,752.10 | 12,664.82 | 22,200.00 | (9,535.18) | 57.05% |
| 6701 · Insurances | 25,332.91 | 171,863.45 | 336,000.00 | (164,136.55) | 51.15% |
| 6703.01 · Legal | 0.00 | 8,493.75 | 20,000.00 | (11,506.25) | 42.47% |
| 6703.02 · Legal - CBA | 2,118.75 | 5,975.00 | 5,000.00 | 975.00 | 119.5% |
| 6705 · Office Supplies & Expenses | 127.71 | 6,177.09 | 9,500.00 | (3,322.91) | 65.02% |
| 6706 · Printing & Postage | 618.47 | 2,896.70 | 5,000.00 | (2,103.30) | 57.93% |
| 6707 · Newspaper Advertisements | 659.00 | 813.00 | 1,500.00 | (687.00) | 54.2% |
| 6708 · Computer Development Program | 106.27 | 1,376.77 | 2,500.00 | (1,123.23) | 55.07% |
| 6709 · Computerized Tax Bills | 1,125.00 | 7,875.00 | 13,500.00 | (5,625.00) | 58.33% |
| 6710 · External Accounting Fees | 3,333.33 | 13,333.33 | 20,000.00 | (6,666.67) | 66.67% |
| 6711 · Fire Chief Expenses | 19.48 | 397.65 | 1,500.00 | (1,102.35) | 26.51% |
| 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 | 847.10 | 4,715.70 | 12,000.00 | (7,284.30) | 39.3% |
| 6715 · Professional Fees | 0.00 | 140.00 | 2,000.00 | (1,860.00) | 7.0% |
| 6716 · Videographer | 150.00 | 1,770.00 | 2,500.00 | (730.00) | 70.8% |
| 6720 · Abatements | 0.14 | 14.74 | 20,000.00 | (19,985.26) | 0.07% |
| 6725 · Tax Sale Fee | 462.00 | 24,183.42 | 30,000.00 | (5,816.58) | 80.61% |
| 6730 · Bank Service Fee | 45.00 | 105.00 | 100.00 | 5.00 | 105.0% |
| 6735 · IRS HRA Fee | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6800 · Affiliated Fire Associations | 80.00 | 783.90 | 750.00 | 33.90 | 104.52% |
| 6801 · Call Firefighters Stipends | 0.00 | 0.00 | 1,000.00 | (1,000.00) | 0.0% |
| 6905.01 · Drills & Training | 0.00 | 7,365.00 | 5,000.00 | 2,365.00 | 147.3% |
| 6905.02 · FP & EMS Training | 0.00 | 899.80 | 3,000.00 | (2,100.20) | 29.99% |
| 6906 · Medical Examinations | 0.00 | 1,717.25 | 5,500.00 | (3,782.75) | 31.22% |
| 6907 · Employee Support Health&Welfare | 0.00 | 0.00 | 3,800.00 | (3,800.00) | 0.0% |
| 6908 · Professional Development | 0.00 | 300.00 | 500.00 | (200.00) | 60.0% |
| 7010 · Contingency | 2,723.54 | 3,508.54 | 9,000.00 | (5,491.46) | 38.98% |
| 7020 · Sick Time Payout | 0.00 | 6,370.84 | 5,000.00 | 1,370.84 | 127.42% |
| 7030 · Spec. Fund Radio Box Alarm | 1,037.27 | 4,579.31 | 7,500.00 | (2,920.69) | 61.06% |
| 7040 · Spec. Fund Fire Prevention Exp | 135.40 | 12,394.60 | 18,000.00 | (5,605.40) | 68.86% |
| 7050 · Tax - Legal & Collection Fees | 8.30 | 162.78 | 1,000.00 | (837.22) | 16.28% |
| 7080 · Interest Expense-L-1 Truck Loan | 439.04 | 2,694.02 | 0.00 | 2,694.02 | 100.0% |
| 7305 · Capital Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7310 · Capital Improvements | 0.00 | 15,725.67 | 90,000.00 | (74,274.33) | 17.47% |
| 8000 · General Reserve Account | 0.00 | 0.00 | 149,155.00 | (149,155.00) | 0.0% |
| 8010 · Station Building Fund | 0.00 | 900.00 | 90,000.00 | (89,100.00) | 1.0% |
| 8100 · Actuarial Study of Retiree HC | 0.00 | 0.00 | 10,000.00 | (10,000.00) | 0.0% |
| Total Expense | 723,612.39 | 4,861,628.11 | 7,958,297.00 | (3,096,668.89) | 61.09% |
| Net Ordinary Income | (41,067.89) | (121,012.96) | 0.00 | (121,012.96) | 100.0% |
| Net Income | (41,067.89) | (121,012.96) | 0.00 | (121,012.96) | 100.0% |

Cumberland Fire District
Trial Balance
As of January 31, 2018

| | Jan 31, 18 | |
|---|--------------|--------------|
| | Debit | Credit |
| 1001 · Navigant GF Operating | 438,307.75 | |
| 1002 · FNB HRA Checking | 7,885.95 | |
| 1003 · FNB HRA Savings | 0.00 | |
| 1004 · FNB Fire Prevention | 60,628.77 | |
| 1005 · Navigant Savings MM | 800,142.48 | |
| 1007 · FNB Retiree HealthCare Fund | 257,072.13 | |
| 1008 · FNB Truck Fund | 40.03 | |
| 1009 · FNB FP Savings | 16.76 | |
| 1010 · Navigant Comm/Training | 91,762.65 | |
| 1011 · Navigant CD | 106,012.77 | |
| 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 | 32,301.70 | |
| 1215 · Tax Receivable 2017 | 1,009,827.82 | |
| 1300 · Collection/Returned CK Fees | 185.00 | |
| 1305 · Tax Sale Fees | 16,747.37 | |
| 1310 · Radio Box Fees | 2,175.00 | |
| 1311 · FF Detail Receivable | 2,263.80 | |
| 1312 · Fire Prevention Fees | 480.00 | |
| 1313 · Misc Fire Prevention Receivable | 57.00 | |
| 1315 · Misc. Accounts Receivable | 0.00 | |
| 1316 · MLC Receivable | 0.00 | |
| 1320 · Prepaid Expenses | 0.00 | |
| 1320.01 · Prepaid Expenses-Insurances | 123,730.05 | |
| 1320.02 · Prepaid Expenses-Hydrant Fees | 92,779.15 | |
| 1320.03 · Prepaid Expenses-COLA | 4,245.03 | |
| 1320.04 · Prepaid Expenses-Clothing Allow | 15,450.00 | |
| 1320.05 · Prepaid Expenses-Tax Sale Fees | 53,483.58 | |
| 1320.06 · Prepaid Expenses-Comp Tx Bills | 3,479.18 | |
| 1320.07 · Prepaid Expenses-Audit/Acct Fee | 453.33 | |
| 1320.08 · Prepaid Expenses-Comm Stipends | 0.00 | |
| 1320.09 · Prepaid Expenses-Educ Incentive | 2,500.00 | |
| 1320.10 · Prepaid Expenses-Equip Testing | 2,322.82 | |
| 1320.11 · Prepaid Expenses-Radio Box Fund | 4,257.85 | |
| 1320.12 · Prepaid Expense-Turnout Gear | 6,007.50 | |
| 1321 · Deferred Expense | 0.00 | |
| 1400 · Land | 779,800.00 | |
| 1500 · Buildings & Improvements | 1,545,903.09 | |
| 1505 · Vehicles & Equipment | 3,163,276.76 | |
| 1506 · Radio Equipment | 76,354.12 | |
| 1510 · Fire Prevention Equipment | 551,383.84 | |
| 1515 · Office Equipment | 12,021.87 | |
| 1520 · Furniture and Fixtures | 17,022.90 | |
| 1600 · Accumulated Depreciation | | 4,467,717.00 |
| 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 | | 76,929.00 |
| 2010 · Payroll Taxes SS/MED | 0.00 | |
| 2011 · Payroll Tax FED W/H | 34.54 | |
| 2012 · Payroll Tax ST W/H | 0.00 | |
| 2013 · Payroll Tax SDI WH | | 230.74 |
| 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 | |

**Cumberland Fire District
Trial Balance
As of January 31, 2018**

| | Jan 31, 18 | |
|---|------------|--------------|
| | Debit | Credit |
| 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 | | 1,026.41 |
| 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. | | 72.63 |
| 2035 · CMEFCU - SAVINGS | 0.00 | |
| 2250 · Deferred Tax Revenue 2015/2016 | | 5,998.00 |
| 2251 · Deferred Taxes 2016 & prior | | 54,141.20 |
| 2252 · Deferred Tax Revenue 2017-2018 | | 3,092,288.26 |
| 2253 · Deferred Tax Revenue 2018-2019 | | 7,044.04 |
| 2280 · Misc Other Deferred Revenue | | 1,760.00 |
| 2281 · Deferred Tax Sale Fee Income | | 87,152.75 |
| 2285 · Deferred Radio Box Income | | 11,244.43 |
| 2505 · Notes Payable - NCFD Truck Loan | 0.00 | |
| 2510 · Notes Payable - L-1 Truck Loan | | 91,231.32 |
| 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 | | 19,851.22 |
| 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 | 236,943.92 | |
| 3300 · Fund Balance transfer from Old | | 1,722,932.47 |
| 4000.02 · Tax Revenue 2017 | | 4,330,733.74 |
| 4001 · Tax Revenue Prior Years | | 102,671.85 |
| 4003 · Tax Revenue Refund | 0.00 | |
| 4007 · NSF Fee Reimbursement Income | 0.00 | |
| 4010 · Interest Income- Past Due Taxes | | 40,575.98 |
| 4015 · Fire Prevention/Plan Review | | 30,235.00 |
| 4050 · Interest Income General Fund | | 5,167.80 |
| 4060 · Interest Income Truck Fund | | 29.74 |
| 4065 · Interest Income Fire Prevention | | 10.55 |
| 4070 · Interest Income-Retiremt Health | | 409.04 |
| 4080 · Interest Income Navigant CD | | 712.77 |
| 4105 · Reimbursed Ins.-Former Employee | | 20,015.50 |
| 4110 · Miscellaneous Other Income | | 11,924.35 |
| 4110.1 · Revenue Rescue Income | | 9,082.49 |
| 4110.3 · Detail Reimbursement | | 19,721.40 |
| 4110.4 · IOD Ins. Reimbursement | | 102,112.87 |
| 4110.6 · MLC Fees | | 17,700.00 |
| 4110.7 · RB Battery Reimbursement | | 627.00 |
| 4112 · Income Radio Box 2017 | | 13,555.57 |
| 4114 · Income Radio Box Prior Years | | 125.00 |
| 4115 · Tax Sale Fee Income | | 35,204.50 |
| 6100 · Vehicle Gas & Oil | 22,902.47 | |
| 6101 · Vehicle Repair & Maintenance | 91,480.00 | |
| 6110 · Equipment Purchase & Upgrading | 18,657.20 | |
| 6110.01 · Turnout Gear | 5,313.71 | |
| 6112 · Equipment Supplies & Repairs | 6,320.95 | |
| 6113 · Equip Testing & Certification | 5,833.43 | |
| 6120 · Radio Equip Upgrades & Maint | 5,658.95 | |
| 6125 · ALS & Medical Supplies | 6,244.61 | |
| 6130 · Air Cascade Maintenance | 1,003.81 | |
| 6140 · Communications Upgrades | 100.00 | |
| 6145 · Reporting Software | 5,302.12 | |
| 6150 · Fire Alarm Testing | 623.00 | |
| 6200 · Electricity | 20,469.73 | |
| 6201 · Gas & Hot Water | 7,701.52 | |
| 6202.01 · Telephone | 7,690.68 | |
| 6202.02 · Air Cards | 3,436.05 | |
| 6210 · Sewer Assessment & Usage | 1,885.38 | |

**Cumberland Fire District
Trial Balance
As of January 31, 2018**

| | Jan 31, 18 | |
|---|-----------------------------|-----------------------------|
| | Debit | Credit |
| 6211 · Water Usage Fees | 1,251.57 | |
| 6215.01 · Hydrant Fees - Cumberland | 131,290.85 | |
| 6215.02 · Hydrant Fees - Pawtucket | 80,673.62 | |
| 6301 · Building Supplies & Maint. | 23,769.95 | |
| 6305 · Furnishings | 409.98 | |
| 6400.01 · Firefighters Salaries | 1,522,194.30 | |
| 6400.02 · EMT Incentive | 46,075.76 | |
| 6400.03 · OT Wages | 682,225.17 | |
| 6400.08 · Holiday Stipend | 122,612.36 | |
| 6400.09 · Longevity Pay | 90,727.92 | |
| 6400.10 · Acting Officer Pay | 884.10 | |
| 6400.11 · Detail Pay | 15,171.04 | |
| 6400.12 · Other Salaries | 0.00 | |
| 6400.13 · Injured on Duty Salaries | 131,363.27 | |
| 6400.14 · Clothing Allowance | 27,300.00 | |
| 6400.15 · Education Incentive | 3,500.00 | |
| 6401 · Payroll Tax Expense | 198,984.88 | |
| 6402 · Pension Expense | 416,056.10 | |
| 6410.01 · Healthcare Insurance | 500,474.83 | |
| 6410.02 · Healthcare Co-Pays | | 62,731.22 |
| 6410.03 · Healthcare Reimb. (HRA) -FF | 26,600.79 | |
| 6410.04 · Healthcare -Dental | 42,586.90 | |
| 6410.05 · Healthcare -Vision | 2,800.00 | |
| 6420 · Life Insurance | 6,037.50 | |
| 6430 · Education Tuition Cost | 663.00 | |
| 6510.01 · Healthcare Insurance -Retirees | 72,532.78 | |
| 6510.03 · Healthcare Reimb. (HRA)-Retiree | 9,335.46 | |
| 6510.04 · Healthcare -Dental -Retirees | 3,117.58 | |
| 6520 · COLA - Retirees | 6,066.65 | |
| 6600 · Administrative Salaries | 170,346.80 | |
| 6605 · District Commissioner Stipends | 13,241.66 | |
| 6610.01 · Healthcare Insurance -Admin | 37,224.88 | |
| 6610.02 · Healthcare Co-Pays -Admin | | 4,756.24 |
| 6610.03 · Healthcare Reimb. (HRA)-Admin | 8,897.41 | |
| 6610.04 · Healthcare -Dental -Admin | 3,877.72 | |
| 6615 · Payroll Tax Expense -Admin | 12,664.82 | |
| 6701 · Insurances | 171,863.45 | |
| 6703.01 · Legal | 8,493.75 | |
| 6703.02 · Legal - CBA | 5,975.00 | |
| 6705 · Office Supplies & Expenses | 6,177.09 | |
| 6706 · Printing & Postage | 2,896.70 | |
| 6707 · Newspaper Advertisements | 813.00 | |
| 6708 · Computer Development Program | 1,376.77 | |
| 6709 · Computerized Tax Bills | 7,875.00 | |
| 6710 · External Accounting Fees | 13,333.33 | |
| 6711 · Fire Chief Expenses | 397.65 | |
| 6714 · Payroll Processing Fees | 4,715.70 | |
| 6715 · Professional Fees | 140.00 | |
| 6716 · Videographer | 1,770.00 | |
| 6720 · Abatements | 14.74 | |
| 6725 · Tax Sale Fee | 24,183.42 | |
| 6730 · Bank Service Fee | 105.00 | |
| 6800 · Affiliated Fire Associations | 783.90 | |
| 6905.01 · Drills & Training | 7,365.00 | |
| 6905.02 · FP & EMS Training | 899.80 | |
| 6906 · Medical Examinations | 1,717.25 | |
| 6908 · Professional Development | 300.00 | |
| 7010 · Contingency | 3,508.54 | |
| 7020 · Sick Time Payout | 6,370.84 | |
| 7030 · Spec. Fund Radio Box Alarm | 4,579.31 | |
| 7040 · Spec. Fund Fire Prevention Exp | 12,394.60 | |
| 7050 · Tax - Legal & Collection Fees | 162.78 | |
| 7080 · Interest Expense-L-1 Truck Loan | 2,694.02 | |
| 7310 · Capital Improvements | 15,725.67 | |
| 8010 · Station Building Fund | 900.00 | |
| TOTAL | <u>14,447,722.08</u> | <u>14,447,722.08</u> |