



Cumberland Fire Department

Financial Report

Period Ending: February 28, 2018

Presented: March 27, 2018

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

Month Ending February 2018	Beginning Balance 02/01/2018	New Receivables	Total Balance Due	Total Collected	Abatements and Adjustments	Refunds	Ending Balance 02/28/2018	% of Total Collected
2016 & Prior	\$ 32,001.80		\$ 32,001.80	\$ 13.87			\$ 31,987.93	0%
2017	\$ 1,009,827.82		\$ 1,009,827.82	\$ 94,109.49		\$ 607.36	\$ 916,325.69	9%
2018 Prepaid			\$ -				\$ (7,044.04)	
Total	\$ 1,041,829.62	\$ -	\$ 1,041,829.62	\$ 94,123.36			\$ 947,706.26	9%

**Cumberland Fire District
Balance Sheet
As of February 28, 2018**

	<u>Feb 28, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Navigant GF Operating	163,749.17
1002 · FNB HRA Checking	6,705.76
1004 · FNB Fire Prevention	62,625.09
1005 · Navigant Savings MM	600,882.85
1007 · FNB Retiree HealthCare Fund	257,119.46
1008 · FNB Truck Fund	40.03
1009 · FNB FP Savings	16.76
1010 · Navigant Comm/Training	91,576.95
1011 · Navigant CD	<u>106,143.55</u>
Total Checking/Savings	1,288,859.62
Other Current Assets	
1210 · Tax Receivable 2016 & Prior	32,287.83
1215 · Tax Receivable 2017	916,325.69
1300 · Collection/Returned CK Fees	165.00
1305 · Tax Sale Fees	35,257.78
1310 · Radio Box Fees	1,800.00
1311 · FF Detail Receivable	600.60
1312 · Fire Prevention Fees	30.00
1313 · Misc Fire Prevention Receivable	256.50
1315 · Misc. Accounts Receivable	456.48
1320.01 · Prepaid Expenses-Insurances	102,601.64
1320.02 · Prepaid Expenses-Hydrant Fees	74,023.32
1320.03 · Prepaid Expenses-COLA	3,378.36
1320.04 · Prepaid Expenses-Clothing Allow	11,550.00
1320.05 · Prepaid Expenses-Tax Sale Fees	53,483.58
1320.06 · Prepaid Expenses-Comp Tx Bills	2,354.18
1320.09 · Prepaid Expenses-Educ Incentive	2,000.00
1320.10 · Prepaid Expenses-Equip Testing	1,489.49
1320.11 · Pepaid Expenses-Radio Box Fund	3,406.28
1320.12 · Prepaid Expense-Turnout Gear	<u>4,806.00</u>
Total Other Current Assets	<u>1,246,272.73</u>
Total Current Assets	2,535,132.35
Fixed Assets	
1400 · Land	779,800.00
1500 · Buildings & Improvements	1,541,935.09
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	1,674,077.58
Other Assets	
1050 · Petty Cash-Tax Collector	750.00
1055 · Petty Cash Fire Chief	<u>500.00</u>
Total Other Assets	<u>1,250.00</u>
TOTAL ASSETS	<u><u>4,210,459.93</u></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	1,291.31
2028 · P & F Insurance Assoc.	162.68
2250 · Deferred Tax Revenue 2015/2016	5,998.00
2251 · Deferred Taxes 2016 & prior	39,473.24
2252 · Deferred Tax Revenue 2017-2018	2,473,649.43
2253 · Deferred Tax Revenue 2018-2019	7,044.04
2280 · Misc Other Deferred Revenue	1,775.00
2281 · Deferred Tax Sale Fee Income	94,784.67
2285 · Deferred Radio Box Income	10,994.43
2510 · Notes Payable - L-1 Truck Loan	89,752.95
2600 · Accrued Expenses	<u>-3,558.33</u>
Total Other Current Liabilities	<u>2,798,492.62</u>
Total Current Liabilities	<u>2,798,492.62</u>
Total Liabilities	2,798,492.62
Equity	
3200 · Unrestricted Net Assets	-236,943.92
3300 · Fund Balance transfer from Old	1,722,932.47
Net Income	<u>-74,021.24</u>
Total Equity	<u>1,411,967.31</u>
TOTAL LIABILITIES & EQUITY	<u><u>4,210,459.93</u></u>

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

Type	Num	Date	Name	Account	Paid Amount
Check	EFT	02/19/2018	London Health CDH	1002 - FNB HRA Checking	
				6410.03 · Healthcare Reimb. (HRA) -FF	-265.03
				6510.03 · Healthcare Reimb. (HRA)-R...	-63.18
TOTAL					-328.21
Check	EFT	02/20/2018	Navigant Credit Union	1001 - Navigant GF Operating	
				2510 - Notes Payable - L-1 Truck Loan	-1,478.37
				7080 - Interest Expense-L-1 Truck Loan	-432.08
TOTAL					-1,910.45
Check	EFT	02/22/2018		1001 - Navigant GF Operating	
				6730 - Bank Service Fee	-15.00
TOTAL					-15.00
Check	EFT	02/26/2018	London Health CDH	1002 - FNB HRA Checking	
				6410.03 · Healthcare Reimb. (HRA) -FF	-252.36
TOTAL					-252.36
Check	POS	02/01/2018	Amazon.com	1001 - Navigant GF Operating	
				6705 - Office Supplies & Expenses	-69.72
TOTAL					-69.72
Check	POS	02/01/2018	Amazon.com	1004 - FNB Fire Prevention	
				7040 - Spec. Fund Fire Prevention Exp	-14.38
TOTAL					-14.38
Check	POS	02/02/2018	BackBlaze	1001 - Navigant GF Operating	
				6708 - Computer Development Program	-7.75
TOTAL					-7.75
Check	POS	02/06/2018	Miradore Ltd	1004 - FNB Fire Prevention	
				7040 - Spec. Fund Fire Prevention Exp	-16.00
TOTAL					-16.00
Check	POS	02/07/2018	Amazon.com	1001 - Navigant GF Operating	
				6112 - Equipment Supplies & Repairs	-11.95
TOTAL					-11.95
Check	POS	02/08/2018	Amazon.com	1001 - Navigant GF Operating	
				6706 - Printing & Postage	-10.95
TOTAL					-10.95
Check	POS	02/12/2018	Sirius XM	1001 - Navigant GF Operating	
				6711 - Fire Chief Expenses	-19.48
TOTAL					-19.48
Check	POS	02/14/2018	Amazon.com	1001 - Navigant GF Operating	
				6125 - ALS & Medical Supplies	-10.00
TOTAL					-10.00
Check	POS	02/15/2018	Craigs List	1001 - Navigant GF Operating	
				6707 - Newspaper Advertisements	-25.00
TOTAL					-25.00
Check	POS	02/17/2018	Amazon.com	1001 - Navigant GF Operating	
				6705 - Office Supplies & Expenses	-99.00
TOTAL					-99.00

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Type	Num	Date	Name	Account	Paid Amount
Check	POS	02/23/2018	Adobe Systems Inc.	1001 - Navigant GF Operating 6705 - Office Supplies & Expenses	-64.16
TOTAL					-64.16
Check	To Print	02/05/2018	London Health CDH	1002 - FNB HRA Checking 6410.03 - Healthcare Reimb. (HRA) -FF 6510.03 - Healthcare Reimb. (HRA)-R...	-202.26 -397.36
TOTAL					-599.62
Check	1011	02/15/2018	Cumberland Fire District	1010 - Navigant Comm/Training 1004 - FNB Fire Prevention	-185.70
TOTAL					-185.70
Check	4009	02/01/2018	Petty Cash	1001 - Navigant GF Operating 6125 - ALS & Medical Supplies 6301 - Building Supplies & Maint. 6706 - Printing & Postage 6711 - Fire Chief Expenses	-14.56 -144.81 -13.82 -55.09
TOTAL					-228.28
Check	4010	02/01/2018	Steven Giarrusso	1001 - Navigant GF Operating 1215 - Tax Receivable 2017	-186.76
TOTAL					-186.76
Check	4012	02/01/2018	AFLAC	1001 - Navigant GF Operating 2026 - AFLAC	-1,198.26
TOTAL					-1,198.26
Check	4013	02/01/2018	Belmont Springs	1001 - Navigant GF Operating 6301 - Building Supplies & Maint. 6301 - Building Supplies & Maint. 6301 - Building Supplies & Maint. 6301 - Building Supplies & Maint.	-47.42 -45.66 -24.88 -19.00
TOTAL					-136.96
Check	4014	02/01/2018	Blue Cross Blue Shield -MCA	1001 - Navigant GF Operating 6510.01 - Healthcare Insurance -Retir...	-924.00
TOTAL					-924.00
Check	4015	02/01/2018	Blue Cross & Blue Shield	1001 - Navigant GF Operating 6410.01 - Healthcare Insurance 6510.01 - Healthcare Insurance -Retir... 6610.01 - Healthcare Insurance -Admin	-70,655.42 -10,777.50 -5,317.84
TOTAL					-86,750.76
Check	4016	02/01/2018	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	4017	02/01/2018	Depault Ace Hardware	1001 - Navigant GF Operating 6112 - Equipment Supplies & Repairs 6301 - Building Supplies & Maint. 7010 - Contingency 6301 - Building Supplies & Maint.	-66.91 -140.97 -74.50 25.66
TOTAL					-256.72
Check	4018	02/01/2018	Allied Auto Parts	1001 - Navigant GF Operating 6112 - Equipment Supplies & Repairs	-9.89
TOTAL					-9.89

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Type	Num	Date	Name	Account	Paid Amount
Check	4019	02/01/2018	Janitech	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-281.44
				6301 · Building Supplies & Maint.	11.68
TOTAL					-269.76
Check	4020	02/01/2018	National Grid Elec Sta4L	1001 · Navigant GF Operating	
				6200 · Electricity	-31.52
TOTAL					-31.52
Check	4021	02/01/2018	National Grid Elec Sta5L	1001 · Navigant GF Operating	
				6200 · Electricity	-31.52
TOTAL					-31.52
Check	4022	02/01/2018	Purchase Power	1001 · Navigant GF Operating	
				6706 · Printing & Postage	-100.00
TOTAL					-100.00
Check	4023	02/01/2018	RI Assoc. of Fire Chiefs	1001 · Navigant GF Operating	
				6711 · Fire Chief Expenses	-191.96
TOTAL					-191.96
Check	4024	02/01/2018	Simon's Supply	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-95.71
TOTAL					-95.71
Check	4025	02/01/2018	Smithfield Power Equipment	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-212.10
TOTAL					-212.10
Check	4026	02/01/2018	The Valley Breeze	1001 · Navigant GF Operating	
				6725 · Tax Sale Fee	-154.00
TOTAL					-154.00
Check	4027	02/08/2018	A & P Fire Systems	1001 · Navigant GF Operating	
				6150 · Fire Alarm Testing	-81.00
TOTAL					-81.00
Check	4028	02/08/2018	Kevin Clarke	1001 · Navigant GF Operating	
				6510.01 · Healthcare Insurance -Retir...	-41.14
TOTAL					-41.14
Check	4029	02/08/2018	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	4030	02/08/2018	Greater Woonsocket Fire Chiefs Mutual Aid	1001 · Navigant GF Operating	
				6711 · Fire Chief Expenses	-100.00
TOTAL					-100.00
Check	4031	02/08/2018	Janitech	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-180.15
				6301 · Building Supplies & Maint.	-584.07
TOTAL					-764.22
Check	4032	02/08/2018	National Grid Gas Sta5A	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-100.00
TOTAL					-100.00

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Type	Num	Date	Name	Account	Paid Amount
Check	4033	02/08/2018	National Grid Gas Sta4	1001 - Navigant GF Operating 6201 - Gas & Hot Water	<u>-807.04</u>
TOTAL					-807.04
Check	4034	02/08/2018	NorthEast Electrical	1001 - Navigant GF Operating 6301 - Building Supplies & Maint.	<u>-166.14</u>
TOTAL					-166.14
Check	4035	02/08/2018	Police & Firemen's Insurance Assoc.	1001 - Navigant GF Operating 2028 - P & F Insurance Assoc.	<u>-586.20</u>
TOTAL					-586.20
Check	4036	02/08/2018	Rossi Law Offices LTD	1001 - Navigant GF Operating 7050 - Tax - Legal & Collection Fees	<u>-34.82</u>
TOTAL					-34.82
Check	4037	02/08/2018	Ralco Equipment Co., Inc	1001 - Navigant GF Operating 6101 - Vehicle Repair & Maintenance	<u>-1,589.91</u>
TOTAL					-1,589.91
Check	4038	02/08/2018	Roger's Ace Hardware Inc	1001 - Navigant GF Operating 6101 - Vehicle Repair & Maintenance	<u>-37.27</u>
TOTAL					-37.27
Check	4039	02/08/2018	Vincent F. Ragosta, Jr.	1001 - Navigant GF Operating 6703.02 - Legal - CBA	<u>-950.00</u>
TOTAL					-950.00
Check	4040	02/08/2018	TH Malloy & Sons, Inc	1001 - Navigant GF Operating 6100 - Vehicle Gas & Oil	<u>-4,040.39</u>
TOTAL					-4,040.39
Check	4041	02/08/2018	Jason P & Michele Emmons	1001 - Navigant GF Operating 1305 - Tax Sale Fees	<u>-200.00</u>
TOTAL					-200.00
Check	4042	02/08/2018	Stephen & Elizabeth Petrangelo	1001 - Navigant GF Operating 1305 - Tax Sale Fees	<u>-200.00</u>
TOTAL					-200.00
Check	4043	02/08/2018	Ricardo & Robin Quintal	1001 - Navigant GF Operating 1305 - Tax Sale Fees	<u>-200.00</u>
TOTAL					-200.00
Check	4044	02/08/2018	Jose & Jennifer Rebocho	1001 - Navigant GF Operating 1305 - Tax Sale Fees	<u>-200.00</u>
TOTAL					-200.00
Check	4045	02/08/2018	Michael T & Noel C Sarazin	1001 - Navigant GF Operating 1305 - Tax Sale Fees	<u>-200.00</u>
TOTAL					-200.00
Check	4046	02/08/2018	Ashley E & Patricia J Tyan	1001 - Navigant GF Operating 1215 - Tax Receivable 2017	<u>-200.00</u>
TOTAL					-200.00

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Type	Num	Date	Name	Account	Paid Amount
Check	4047	02/08/2018	Stephen A & Deanna L Vadenais	1001 - Navigant GF Operating 1305 - Tax Sale Fees	<u>-200.00</u>
TOTAL					-200.00
Check	4048	02/08/2018	Andrew V & Amber L Wild	1001 - Navigant GF Operating 1305 - Tax Sale Fees	<u>-200.00</u>
TOTAL					-200.00
Check	4049	02/14/2018	Archambault, Robert A.	1001 - Navigant GF Operating 2600 - Accrued Expenses	<u>-800.00</u>
TOTAL					-800.00
Check	4050	02/14/2018	Champagne, Ronald R.	1001 - Navigant GF Operating 2600 - Accrued Expenses	<u>-800.00</u>
TOTAL					-800.00
Check	4051	02/14/2018	Hogan, Timothy E.	1001 - Navigant GF Operating 2600 - Accrued Expenses	<u>-800.00</u>
TOTAL					-800.00
Check	4052	02/14/2018	Jones, Dana L.	1001 - Navigant GF Operating 2600 - Accrued Expenses	<u>-800.00</u>
TOTAL					-800.00
Check	4053	02/14/2018	Ouellette, Cynthia M.	1001 - Navigant GF Operating 2600 - Accrued Expenses	<u>-875.00</u>
TOTAL					-875.00
Check	4054	02/14/2018	Santoro, Paul W.	1001 - Navigant GF Operating 2600 - Accrued Expenses	<u>-800.00</u>
TOTAL					-800.00
Check	4055	02/14/2018	Scullin, James E.	1001 - Navigant GF Operating 2600 - Accrued Expenses	<u>-800.00</u>
TOTAL					-800.00
Check	4056	02/16/2018	Jason A & Michelle C Demasi	1001 - Navigant GF Operating 1305 - Tax Sale Fees	<u>-200.00</u>
TOTAL					-200.00
Check	4057	02/16/2018	Ernest & Rose Faucher	1001 - Navigant GF Operating 1305 - Tax Sale Fees	<u>-200.00</u>
TOTAL					-200.00
Check	4058	02/16/2018	Michael A & Linda G Kuchar	1001 - Navigant GF Operating 1305 - Tax Sale Fees 1215 - Tax Receivable 2017	<u>-200.00</u> <u>-20.60</u>
TOTAL					-220.60
Check	4059	02/16/2018	Ronald C & Amy Lombardi	1001 - Navigant GF Operating 1215 - Tax Receivable 2017	<u>-200.00</u>
TOTAL					-200.00
Check	4060	02/16/2018	Theodore Musiol & Smsn R Woods	1001 - Navigant GF Operating 1305 - Tax Sale Fees	<u>-200.00</u>
TOTAL					-200.00

**Cumberland Fire District
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Type	Num	Date	Name	Account	Paid Amount
Check	4061	02/16/2018	Estate of Bettina M Spooner	1001 - Navigant GF Operating 1305 - Tax Sale Fees	<u>-200.00</u>
TOTAL					-200.00
Check	4062	02/16/2018	Jeffrey S & Stacey L Stevens	1001 - Navigant GF Operating 1305 - Tax Sale Fees	<u>-200.00</u>
TOTAL					-200.00
Check	4063	02/16/2018	Narragansett Bay Comm Sta1	1001 - Navigant GF Operating 6210 - Sewer Assessment & Usage	<u>-131.72</u>
TOTAL					-131.72
Check	4064	02/16/2018	Narragansett Bay Comm Sta2	1001 - Navigant GF Operating 6210 - Sewer Assessment & Usage	<u>-75.48</u>
TOTAL					-75.48
Check	4065	02/16/2018	Narragansett Bay Comm Sta4	1001 - Navigant GF Operating 6210 - Sewer Assessment & Usage	<u>-44.76</u>
TOTAL					-44.76
Check	4066	02/16/2018	National Grid Elec Sta1	1001 - Navigant GF Operating 6200 - Electricity	<u>-996.44</u>
TOTAL					-996.44
Check	4067	02/16/2018	National Grid Elec Sta2	1001 - Navigant GF Operating 6200 - Electricity	<u>-469.68</u>
TOTAL					-469.68
Check	4068	02/16/2018	National Grid Elec Sta4	1001 - Navigant GF Operating 6200 - Electricity	<u>-1,557.48</u>
TOTAL					-1,557.48
Check	4069	02/16/2018	National Grid Elec Sta5	1001 - Navigant GF Operating 6200 - Electricity	<u>-554.22</u>
TOTAL					-554.22
Check	4070	02/16/2018	National Grid Elec Sta5A	1001 - Navigant GF Operating 6200 - Electricity	<u>-25.75</u>
TOTAL					-25.75
Check	4071	02/16/2018	National Grid Gas Sta1	1001 - Navigant GF Operating 6201 - Gas & Hot Water	<u>-1,143.79</u>
TOTAL					-1,143.79
Check	4072	02/16/2018	National Grid Gas Sta2	1001 - Navigant GF Operating 6201 - Gas & Hot Water	<u>-803.99</u>
TOTAL					-803.99
Check	4073	02/16/2018	National Grid Gas Sta5	1001 - Navigant GF Operating 6201 - Gas & Hot Water	<u>-845.10</u>
TOTAL					-845.10
Check	4074	02/16/2018	NorthEast Electrical	1001 - Navigant GF Operating 6301 - Building Supplies & Maint.	<u>-123.30</u>
TOTAL					-123.30

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Type	Num	Date	Name	Account	Paid Amount
Check	4075	02/23/2018	Andrew J & Christine E Dubuc	1001 - Navigant GF Operating 1305 - Tax Sale Fees	-34.70
TOTAL					-34.70
Check	4076	02/23/2018	Brad A & Danielle M Nolet	1001 - Navigant GF Operating 1305 - Tax Sale Fees	-200.00
TOTAL					-200.00
Check	4077	02/23/2018	Adriana Soundara	1001 - Navigant GF Operating 1305 - Tax Sale Fees	-200.00
TOTAL					-200.00
Check	4078	02/23/2018	Michael G & Faith A Fontaine	1001 - Navigant GF Operating 1305 - Tax Sale Fees	-200.00
TOTAL					-200.00
Check	4079	02/23/2018	A. Charpentier Power Systems	1001 - Navigant GF Operating 6301 - Building Supplies & Maint.	-190.00
TOTAL					-190.00
Check	4080	02/23/2018	Cox Communications	1001 - Navigant GF Operating 6202.01 - Telephone	-714.47
TOTAL					-714.47
Check	4081	02/23/2018	Greenwood Emergency Vehicles	1001 - Navigant GF Operating 6101 - Vehicle Repair & Maintenance	-24.68
TOTAL					-24.68
Check	4082	02/23/2018	ICSC	1001 - Navigant GF Operating 6130 - Air Cascade Maintenance	-708.61
TOTAL					-708.61
Check	4083	02/23/2018	Landmark Medical Center	1001 - Navigant GF Operating 6906 - Medical Examinations	-971.25
TOTAL					-971.25
Check	4084	02/23/2018	Moore Medical LLC	1001 - Navigant GF Operating 6125 - ALS & Medical Supplies 6125 - ALS & Medical Supplies 6125 - ALS & Medical Supplies	-128.21 -401.38 -54.71 54.00
TOTAL					-530.30
Check	4085	02/23/2018	NAPA Auto Parts	1001 - Navigant GF Operating 6101 - Vehicle Repair & Maintenance	-38.02
TOTAL					-38.02
Check	4086	02/23/2018	Pawtucket Water Supply -Hydrants	1001 - Navigant GF Operating 6215.02 - Hydrant Fees - Pawtucket	-11,732.09
TOTAL					-11,732.09
Check	4087	02/23/2018	Pawtucket Water Supply Board	1001 - Navigant GF Operating 6211 - Water Usage Fees	-59.36
TOTAL					-59.36
Check	4088	02/23/2018	Parmelee Poirier & Associates	1001 - Navigant GF Operating 2600 - Accrued Expenses	-5,000.00
TOTAL					-5,000.00

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Type	Num	Date	Name	Account	Paid Amount
Check	4089	02/23/2018	VFIS	1001 · Navigant GF Operating	
				1320.01 · Prepaid Expenses-Insurances	-5,467.00
TOTAL					-5,467.00
Check	4090	02/23/2018	Emergency Reporting	1001 · Navigant GF Operating	
				6145 · Reporting Software	-445.67
TOTAL					-445.67
Check	4091	02/23/2018	Verizon Wireless	1001 · Navigant GF Operating	
				6202.02 · Air Cards	-138.11
				6202.02 · Air Cards	-320.08
TOTAL					-458.19
Check	4092	02/23/2018	Firematic Supply Co., Inc.	1001 · Navigant GF Operating	
				6110 · Equipment Purchase & Upgrad...	-1,840.00
TOTAL					-1,840.00
Check	4093	02/23/2018	Shell Fleet Plus	1001 · Navigant GF Operating	
				6100 · Vehicle Gas & Oil	-654.38
TOTAL					-654.38

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

	TOTAL				
	Feb 18	Jul '17 - Feb '18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
4000.02 · Tax Revenue 2017	618,638.83	4,949,372.57	7,425,469.00	(2,476,096.43)	66.65%
4001 · Tax Revenue Prior Years	14,667.96	117,339.81	176,000.00	(58,660.19)	66.67%
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	2,898.30	43,474.28	35,000.00	8,474.28	124.21%
4015 · Fire Prevention/Plan Review	1,386.00	31,621.00	48,000.00	(16,379.00)	65.88%
4050 · Interest Income General Fund	740.37	5,908.17	8,000.00	(2,091.83)	73.85%
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	47.33	456.37	700.00	(243.63)	65.2%
4080 · Interest Income Navigant CD	130.78	843.55	0.00	843.55	100.0%
4103 · Grant Income	0.00	0.00	0.00	0.00	0.0%
4105 · Reimbursed Ins.-Former Employee	5,625.43	25,640.93	33,000.00	(7,359.07)	77.7%
4110 · Miscellaneous Other Income	1,261.48	13,185.83	5,000.00	8,185.83	263.72%
4110.1 · Revenue Rescue Income	0.00	9,082.49	10,000.00	(917.51)	90.83%
4110.2 · Insurance Refund	47,094.28	47,094.28	0.00	47,094.28	100.0%
4110.3 · Detail Reimbursement	0.00	19,721.40	43,000.00	(23,278.60)	45.86%
4110.4 · IOD Ins. Reimbursement	23,014.27	125,127.14	0.00	125,127.14	100.0%
4110.5 · Fire Prevention Reimbursement	0.00	0.00	0.00	0.00	0.0%
4110.6 · MLC Fees	1,800.00	19,500.00	20,000.00	(500.00)	97.5%
4110.7 · RB Battery Reimbursement	199.50	826.50	0.00	826.50	100.0%
4112 · Income Radio Box 2017	0.00	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	16,743.08	51,947.58	30,000.00	21,947.58	173.16%
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	734,247.61	5,474,862.76	7,958,297.00	(2,483,434.24)	68.79%
Gross Profit	734,247.61	5,474,862.76	7,958,297.00	(2,483,434.24)	68.79%
Expense					
6100 · Vehicle Gas & Oil	4,694.77	27,597.24	35,000.00	(7,402.76)	78.85%
6101 · Vehicle Repair & Maintenance	(10,635.02)	80,844.98	85,000.00	(4,155.02)	95.11%
6110 · Equipment Purchase & Upgrading	1,840.00	20,497.20	40,000.00	(19,502.80)	51.24%
6110.01 · Turnout Gear	1,201.50	6,515.21	10,000.00	(3,484.79)	65.15%
6112 · Equipment Supplies & Repairs	300.85	6,621.80	10,000.00	(3,378.20)	66.22%
6113 · Equip Testing & Certification	833.33	6,666.76	10,000.00	(3,333.24)	66.67%
6120 · Radio Equip Upgrades & Maint	0.00	5,658.95	7,000.00	(1,341.05)	80.84%
6125 · ALS & Medical Supplies	554.86	6,799.47	10,000.00	(3,200.53)	68.0%
6130 · Air Cascade Maintenance	708.61	1,712.42	3,500.00	(1,787.58)	48.93%
6140 · Communications Upgrades	0.00	100.00	0.00	100.00	100.0%
6145 · Reporting Software	445.67	5,747.79	7,000.00	(1,252.21)	82.11%
6150 · Fire Alarm Testing	81.00	704.00	1,500.00	(796.00)	46.93%
6200 · Electricity	3,666.61	24,136.34	39,000.00	(14,863.66)	61.89%
6201 · Gas & Hot Water	3,699.92	11,401.44	15,000.00	(3,598.56)	76.01%
6202.01 · Telephone	714.47	8,405.15	15,000.00	(6,594.85)	56.03%
6202.02 · Air Cards	458.19	3,894.24	5,500.00	(1,605.76)	70.8%
6210 · Sewer Assessment & Usage	251.96	2,137.34	3,500.00	(1,362.66)	61.07%
6211 · Water Usage Fees	59.36	1,310.93	8,000.00	(6,689.07)	16.39%
6215.01 · Hydrant Fees - Cumberland	18,755.83	150,046.68	225,070.00	(75,023.32)	66.67%
6215.02 · Hydrant Fees - Pawtucket	11,732.09	92,405.71	138,000.00	(45,594.29)	66.96%
6301 · Building Supplies & Maint.	2,086.21	25,856.16	25,000.00	856.16	103.43%
6305 · Furnishings	0.00	409.98	2,000.00	(1,590.02)	20.5%
6400.01 · Firefighters Salaries	238,503.85	1,760,698.15	2,863,239.00	(1,102,540.85)	61.49%
6400.02 · EMT Incentive	7,788.26	53,864.02	86,000.00	(32,135.98)	62.63%
6400.03 · OT Wages	101,772.93	783,998.10	575,941.00	208,057.10	136.13%
6400.08 · Holiday Stipend	13,715.88	136,328.24	165,186.00	(28,857.76)	82.53%
6400.09 · Longevity Pay	3,216.70	93,944.62	137,000.00	(43,055.38)	68.57%
6400.10 · Acting Officer Pay	311.55	1,195.65	2,000.00	(804.35)	59.78%
6400.11 · Detail Pay	651.00	15,822.04	15,000.00	822.04	105.48%
6400.12 · Other Salaries	0.00	0.00	20,000.00	(20,000.00)	0.0%
6400.13 · Injured on Duty Salaries	31,629.85	162,993.12	0.00	162,993.12	100.0%

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

	TOTAL				
	Feb 18	Jul '17 - Feb '18	Budget	\$ Over Budget	% of Budget
6400.14 · Clothing Allowance	3,900.00	31,200.00	46,800.00	(15,600.00)	66.67%
6400.15 · Education Incentive	500.00	4,000.00	7,000.00	(3,000.00)	57.14%
6401 · Payroll Tax Expense	29,560.71	228,545.59	334,942.00	(106,396.41)	68.23%
6402 · Pension Expense	64,181.33	480,237.43	706,115.00	(225,877.57)	68.01%
6410.01 · Healthcare Insurance	70,655.42	571,130.25	846,200.00	(275,069.75)	67.49%
6410.02 · Healthcare Co-Pays	(10,412.40)	(73,143.62)	(109,994.00)	36,850.38	66.5%
6410.03 · Healthcare Reimb. (HRA) -FF	719.65	27,320.44	40,000.00	(12,679.56)	68.3%
6410.04 · Healthcare -Dental	6,064.55	48,651.45	68,820.00	(20,168.55)	70.69%
6410.05 · Healthcare -Vision	400.00	3,200.00	5,100.00	(1,900.00)	62.75%
6420 · Life Insurance	862.50	6,900.00	10,350.00	(3,450.00)	66.67%
6430 · Education Tuition Cost	0.00	663.00	6,000.00	(5,337.00)	11.05%
6510.01 · Healthcare Insurance -Retirees	11,742.64	84,275.42	122,000.00	(37,724.58)	69.08%
6510.03 · Healthcare Reimb. (HRA)-Retiree	460.54	9,796.00	6,000.00	3,796.00	163.27%
6510.04 · Healthcare -Dental -Retirees	544.29	3,661.87	4,900.00	(1,238.13)	74.73%
6520 · COLA - Retirees	866.67	6,933.32	10,400.00	(3,466.68)	66.67%
6600 · Administrative Salaries	25,660.57	196,007.37	290,475.00	(94,467.63)	67.48%
6605 · District Commissioner Stipends	1,891.68	15,133.34	22,700.00	(7,566.66)	66.67%
6610.01 · Healthcare Insurance -Admin	5,317.84	42,542.72	67,700.00	(25,157.28)	62.84%
6610.02 · Healthcare Co-Pays -Admin	(686.23)	(5,442.47)	(8,300.00)	2,857.53	65.57%
6610.03 · Healthcare Reimb. (HRA)-Admin	0.00	8,897.41	6,500.00	2,397.41	136.88%
6610.04 · Healthcare -Dental -Admin	553.96	4,431.68	6,648.00	(2,216.32)	66.66%
6615 · Payroll Tax Expense -Admin	1,875.90	14,540.72	22,200.00	(7,659.28)	65.5%
6701 · Insurances	25,332.91	197,196.36	336,000.00	(138,803.64)	58.69%
6703.01 · Legal	0.00	8,493.75	20,000.00	(11,506.25)	42.47%
6703.02 · Legal - CBA	950.00	6,925.00	5,000.00	1,925.00	138.5%
6705 · Office Supplies & Expenses	232.88	6,409.97	9,500.00	(3,090.03)	67.47%
6706 · Printing & Postage	124.77	3,021.47	5,000.00	(1,978.53)	60.43%
6707 · Newspaper Advertisements	25.00	838.00	1,500.00	(662.00)	55.87%
6708 · Computer Development Program	7.75	1,384.52	2,500.00	(1,115.48)	55.38%
6709 · Computerized Tax Bills	1,125.00	9,000.00	13,500.00	(4,500.00)	66.67%
6710 · External Accounting Fees	2,120.00	15,453.33	20,000.00	(4,546.67)	77.27%
6711 · Fire Chief Expenses	366.53	764.18	1,500.00	(735.82)	50.95%
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	707.60	5,423.30	12,000.00	(6,576.70)	45.19%
6715 · Professional Fees	0.00	140.00	2,000.00	(1,860.00)	7.0%
6716 · Videographer	0.00	1,770.00	2,500.00	(730.00)	70.8%
6720 · Abatements	0.00	14.74	20,000.00	(19,985.26)	0.07%
6725 · Tax Sale Fee	154.00	24,337.42	30,000.00	(5,662.58)	81.13%
6730 · Bank Service Fee	15.00	120.00	100.00	20.00	120.0%
6735 · IRS HRA Fee	0.00	0.00	0.00	0.00	0.0%
6800 · Affiliated Fire Associations	0.00	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	971.25	2,688.50	5,500.00	(2,811.50)	48.88%
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	74.50	3,583.04	9,000.00	(5,416.96)	39.81%
7020 · Sick Time Payout	0.00	6,370.84	5,000.00	1,370.84	127.42%
7030 · Spec. Fund Radio Box Alarm	851.57	5,430.88	7,500.00	(2,069.12)	72.41%
7040 · Spec. Fund Fire Prevention Exp	30.38	12,424.98	18,000.00	(5,575.02)	69.03%
7050 · Tax - Legal & Collection Fees	34.82	197.60	1,000.00	(802.40)	19.76%
7080 · Interest Expense-L-1 Truck Loan	432.08	3,126.10	0.00	3,126.10	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	687,255.89	5,548,884.00	7,958,297.00	(2,409,413.00)	69.73%
Net Ordinary Income	46,991.72	(74,021.24)	0.00	(74,021.24)	100.0%
Net Income	46,991.72	(74,021.24)	0.00	(74,021.24)	100.0%

Cumberland Fire District

Trial Balance

03/19/18

As of February 28, 2018

Accrual Basis

	Feb 28, 18	
	Debit	Credit
1001 · Navigant GF Operating	163,749.17	
1002 · FNB HRA Checking	6,705.76	
1003 · FNB HRA Savings	0.00	
1004 · FNB Fire Prevention	62,625.09	
1005 · Navigant Savings MM	600,882.85	
1007 · FNB Retiree HealthCare Fund	257,119.46	
1008 · FNB Truck Fund	40.03	
1009 · FNB FP Savings	16.76	
1010 · Navigant Comm/Training	91,576.95	
1011 · Navigant CD	106,143.55	
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	32,287.83	
1215 · Tax Receivable 2017	916,325.69	
1300 · Collection/Returned CK Fees	165.00	
1305 · Tax Sale Fees	35,257.78	
1310 · Radio Box Fees	1,800.00	
1311 · FF Detail Receivable	600.60	
1312 · Fire Prevention Fees	30.00	
1313 · Misc Fire Prevention Receivable	256.50	
1315 · Misc. Accounts Receivable	456.48	
1316 · MLC Receivable	0.00	
1320 · Prepaid Expenses	0.00	
1320.01 · Prepaid Expenses-Insurances	102,601.64	
1320.02 · Prepaid Expenses-Hydrant Fees	74,023.32	
1320.03 · Prepaid Expenses-COLA	3,378.36	
1320.04 · Prepaid Expenses-Clothing Allow	11,550.00	
1320.05 · Prepaid Expenses-Tax Sale Fees	53,483.58	
1320.06 · Prepaid Expenses-Comp Tx Bills	2,354.18	
1320.07 · Prepaid Expenses-Audit/Acct Fee	0.00	
1320.08 · Prepaid Expenses-Comm Stipends	0.00	
1320.09 · Prepaid Expenses-Educ Incentive	2,000.00	
1320.10 · Prepaid Expenses-Equip Testing	1,489.49	
1320.11 · Pepaid Expenses-Radio Box Fund	3,406.28	
1320.12 · Prepaid Expense-Turnout Gear	4,806.00	
1321 · Deferred Expense	0.00	
1400 · Land	779,800.00	
1500 · Buildings & Improvements	1,541,935.09	
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	
2020.3 · State Pension WH EE 414H (CH4)	0.00	

Cumberland Fire District

Trial Balance

03/19/18

As of February 28, 2018

Accrual Basis

	Feb 28, 18	
	Debit	Credit
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		1,291.31
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.		162.68
2035 · CMEFCU - SAVINGS	0.00	
2250 · Deferred Tax Revenue 2015/2016		5,998.00
2251 · Deferred Taxes 2016 & prior		39,473.24
2252 · Deferred Tax Revenue 2017-2018		2,473,649.43
2253 · Deferred Tax Revenue 2018-2019		7,044.04
2280 · Misc Other Deferred Revenue		1,775.00
2281 · Deferred Tax Sale Fee Income		94,784.67
2285 · Deferred Radio Box Income		10,994.43
2505 · Notes Payable - NCFD Truck Loan	0.00	
2510 · Notes Payable - L-1 Truck Loan		89,752.95
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	3,558.33	
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		4,949,372.57
4001 · Tax Revenue Prior Years		117,339.81
4003 · Tax Revenue Refund	0.00	
4007 · NSF Fee Reimbursement Income	0.00	
4010 · Interest Income- Past Due Taxes		43,474.28
4015 · Fire Prevention/Plan Review		31,621.00
4050 · Interest Income General Fund		5,908.17
4060 · Interest Income Truck Fund		29.74
4065 · Interest Income Fire Prevention		10.55
4070 · Interest Income-Retiremt Health		456.37
4080 · Interest Income Navigant CD		843.55
4105 · Reimbursed Ins.-Former Employee		25,640.93
4110 · Miscellaneous Other Income		13,185.83
4110.1 · Revenue Rescue Income		9,082.49
4110.2 · Insurance Refund		47,094.28
4110.3 · Detail Reimbursement		19,721.40
4110.4 · IOD Ins. Reimbursement		125,127.14
4110.6 · MLC Fees		19,500.00
4110.7 · RB Battery Reimbursement		826.50
4112 · Income Radio Box 2017		13,555.57
4114 · Income Radio Box Prior Years		125.00
4115 · Tax Sale Fee Income		51,947.58
6100 · Vehicle Gas & Oil	27,597.24	
6101 · Vehicle Repair & Maintenance	80,844.98	
6110 · Equipment Purchase & Upgrading	20,497.20	
6110.01 · Turnout Gear	6,515.21	
6112 · Equipment Supplies & Repairs	6,621.80	
6113 · Equip Testing & Certification	6,666.76	
6120 · Radio Equip Upgrades & Maint	5,658.95	
6125 · ALS & Medical Supplies	6,799.47	
6130 · Air Cascade Maintenance	1,712.42	
6140 · Communications Upgrades	100.00	
6145 · Reporting Software	5,747.79	
6150 · Fire Alarm Testing	704.00	
6200 · Electricity	24,136.34	
6201 · Gas & Hot Water	11,401.44	
6202.01 · Telephone	8,405.15	
6202.02 · Air Cards	3,894.24	
6210 · Sewer Assessment & Usage	2,137.34	
6211 · Water Usage Fees	1,310.93	

Cumberland Fire District

Trial Balance

03/19/18

As of February 28, 2018

Accrual Basis

	Feb 28, 18	
	Debit	Credit
6215.01 · Hydrant Fees - Cumberland	150,046.68	
6215.02 · Hydrant Fees - Pawtucket	92,405.71	
6301 · Building Supplies & Maint.	25,856.16	
6305 · Furnishings	409.98	
6400.01 · Firefighters Salaries	1,760,698.15	
6400.02 · EMT Incentive	53,864.02	
6400.03 · OT Wages	783,998.10	
6400.08 · Holiday Stipend	136,328.24	
6400.09 · Longevity Pay	93,944.62	
6400.10 · Acting Officer Pay	1,195.65	
6400.11 · Detail Pay	15,822.04	
6400.12 · Other Salaries	0.00	
6400.13 · Injured on Duty Salaries	162,993.12	
6400.14 · Clothing Allowance	31,200.00	
6400.15 · Education Incentive	4,000.00	
6401 · Payroll Tax Expense	228,545.59	
6402 · Pension Expense	480,237.43	
6410.01 · Healthcare Insurance	571,130.25	
6410.02 · Healthcare Co-Pays		73,143.62
6410.03 · Healthcare Reimb. (HRA) -FF	27,320.44	
6410.04 · Healthcare -Dental	48,651.45	
6410.05 · Healthcare -Vision	3,200.00	
6420 · Life Insurance	6,900.00	
6430 · Education Tuition Cost	663.00	
6510.01 · Healthcare Insurance -Retirees	84,275.42	
6510.03 · Healthcare Reimb. (HRA)-Retiree	9,796.00	
6510.04 · Healthcare -Dental -Retirees	3,661.87	
6520 · COLA - Retirees	6,933.32	
6600 · Administrative Salaries	196,007.37	
6605 · District Commissioner Stipends	15,133.34	
6610.01 · Healthcare Insurance -Admin	42,542.72	
6610.02 · Healthcare Co-Pays -Admin		5,442.47
6610.03 · Healthcare Reimb. (HRA)-Admin	8,897.41	
6610.04 · Healthcare -Dental -Admin	4,431.68	
6615 · Payroll Tax Expense -Admin	14,540.72	
6701 · Insurances	197,196.36	
6703.01 · Legal	8,493.75	
6703.02 · Legal - CBA	6,925.00	
6705 · Office Supplies & Expenses	6,409.97	
6706 · Printing & Postage	3,021.47	
6707 · Newspaper Advertisements	838.00	
6708 · Computer Development Program	1,384.52	
6709 · Computerized Tax Bills	9,000.00	
6710 · External Accounting Fees	15,453.33	
6711 · Fire Chief Expenses	764.18	
6714 · Payroll Processing Fees	5,423.30	
6715 · Professional Fees	140.00	
6716 · Videographer	1,770.00	
6720 · Abatements	14.74	
6725 · Tax Sale Fee	24,337.42	
6730 · Bank Service Fee	120.00	
6800 · Affiliated Fire Associations	783.90	
6905.01 · Drills & Training	7,365.00	
6905.02 · FP & EMS Training	899.80	
6906 · Medical Examinations	2,688.50	
6908 · Professional Development	300.00	
7010 · Contingency	3,583.04	
7020 · Sick Time Payout	6,370.84	
7030 · Spec. Fund Radio Box Alarm	5,430.88	
7040 · Spec. Fund Fire Prevention Exp	12,424.98	
7050 · Tax - Legal & Collection Fees	197.60	
7080 · Interest Expense-L-1 Truck Loan	3,126.10	
7310 · Capital Improvements	15,725.67	
8010 · Station Building Fund	900.00	
TOTAL	14,546,183.81	14,546,183.81