



Cumberland Fire Department

Financial Report

Period Ending: March 31, 2018

Presented: April 24, 2018

Diane Karolyshyn, Finance Director

**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 | Returned Checks | Ending Balance 02/28/2018 | % of Total Collected |
|---------------------------------------|---|----------------------------|--------------------------|----------------------------|---|----------------|----------------------------|--|---------------------------------|
| 2016 & Prior | \$ 31,987.93 | | \$ 31,987.93 | \$ 170.87 | | | | \$ 31,817.06 | 1% |
| 2017 | \$ 916,325.09 | | \$ 916,325.09 | \$ 241,083.15 | \$ 54.58 | \$ 296.21 | \$ 183.19 | \$ 675,074.34 | 26% |
| 2018 Prepaid | | | \$ - | | | | | \$ - | |
| Total | \$ 948,313.02 | \$ - | \$ 948,313.02 | \$ 241,254.02 | \$ 54.58 | \$ 296.21 | \$ 183.19 | \$ 706,891.40 | 25% |

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

| | <u>Mar 31, 18</u> |
|---|----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1001 · Navigant GF Operating | 204,750.90 |
| 1002 · FNB HRA Checking | 11,741.71 |
| 1004 · FNB Fire Prevention | 61,468.31 |
| 1005 · Navigant Savings MM | 301,152.11 |
| 1007 · FNB Retiree HealthCare Fund | 231,471.28 |
| 1008 · FNB Truck Fund | 40.03 |
| 1009 · FNB FP Savings | 16.76 |
| 1010 · Navigant Comm/Training | 91,685.45 |
| 1011 · Navigant CD | <u>106,255.15</u> |
| Total Checking/Savings | 1,008,581.70 |
| Other Current Assets | |
| 1210 · Tax Receivable 2016 & Prior | 32,116.96 |
| 1215 · Tax Receivable 2017 | 675,667.36 |
| 1300 · Collection/Returned CK Fees | 215.00 |
| 1305 · Tax Sale Fees | 36,505.72 |
| 1310 · Radio Box Fees | 1,425.00 |
| 1311 · FF Detail Receivable | 1,293.60 |
| 1312 · Fire Prevention Fees | 315.00 |
| 1313 · Misc Fire Prevention Receivable | 256.50 |
| 1315 · Misc. Accounts Receivable | 456.48 |
| 1320.01 · Prepaid Expenses-Insurances | 81,473.23 |
| 1320.02 · Prepaid Expenses-Hydrant Fees | 55,267.49 |
| 1320.03 · Prepaid Expenses-COLA | 2,511.69 |
| 1320.04 · Prepaid Expenses-Clothing Allow | 7,650.00 |
| 1320.05 · Prepaid Expenses-Tax Sale Fees | 77,983.58 |
| 1320.06 · Prepaid Expenses-Comp Tx Bills | 1,229.18 |
| 1320.09 · Prepaid Expenses-Educ Incentive | 1,500.00 |
| 1320.10 · Prepaid Expenses-Equip Testing | 656.16 |
| 1320.11 · Pepaid Expenses-Radio Box Fund | 2,554.71 |
| 1320.12 · Prepaid Expense-Turnout Gear | <u>3,604.50</u> |
| Total Other Current Assets | <u>982,682.16</u> |
| Total Current Assets | 1,991,263.86 |
| 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 | 1,250.00 |
| TOTAL ASSETS | <u><u>3,666,591.44</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 | 1,291.33 |
| 2028 · P & F Insurance Assoc. | 117.48 |
| 2250 · Deferred Tax Revenue 2015/2016 | 5,998.00 |
| 2251 · Deferred Taxes 2016 & prior | 24,805.28 |
| 2252 · Deferred Tax Revenue 2017-2018 | 1,855,010.60 |
| 2253 · Deferred Tax Revenue 2018-2019 | 7,044.04 |
| 2280 · Misc Other Deferred Revenue | 1,825.00 |
| 2281 · Deferred Tax Sale Fee Income | 90,911.59 |
| 2285 · Deferred Radio Box Income | 10,619.43 |
| 2510 · Notes Payable - L-1 Truck Loan | <u>88,226.67</u> |
| Total Other Current Liabilities | <u>2,162,974.62</u> |
| Total Current Liabilities | <u>2,162,974.62</u> |
| Total Liabilities | 2,162,974.62 |
| Equity | |
| 3200 · Unrestricted Net Assets | -236,943.92 |
| 3300 · Fund Balance transfer from Old | 1,722,932.47 |
| Net Income | <u>17,628.27</u> |
| Total Equity | <u>1,503,616.82</u> |
| TOTAL LIABILITIES & EQUITY | <u><u>3,666,591.44</u></u> |

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

| Type | Num | Date | Name | Account | Paid Amount |
|-------|-----|------------|---|--|-------------|
| Check | EFT | 03/05/2018 | London Health CDH | 1002 - FNB HRA Checking | |
| | | | | 6410.03 · Healthcare Reimb. (HRA) -FF | -1,361.07 |
| | | | | 6510.03 · Healthcare Reimb. (HRA)-R... | -2,293.18 |
| TOTAL | | | | | -3,654.25 |
| Check | EFT | 03/12/2018 | London Health CDH | 1002 - FNB HRA Checking | |
| | | | | 6410.03 · Healthcare Reimb. (HRA) -FF | -789.10 |
| TOTAL | | | | | -789.10 |
| Check | EFT | 03/14/2018 | | 1001 - Navigant GF Operating | |
| | | | | 6730 · Bank Service Fee | -15.00 |
| TOTAL | | | | | -15.00 |
| Check | EFT | 03/16/2018 | | 1001 - Navigant GF Operating | |
| | | | | 1215 · Tax Receivable 2017 | -183.19 |
| | | | | 4010 · Interest Income- Past Due Taxes | -5.59 |
| TOTAL | | | | | -188.78 |
| Check | EFT | 03/19/2018 | London Health CDH | 1002 - FNB HRA Checking | |
| | | | | 6410.03 · Healthcare Reimb. (HRA) -FF | -70.70 |
| TOTAL | | | | | -70.70 |
| Check | EFT | 03/19/2018 | Navigant Credit Union | 1001 - Navigant GF Operating | |
| | | | | 2510 · Notes Payable - L-1 Truck Loan | -1,526.28 |
| | | | | 7080 · Interest Expense-L-1 Truck Loan | -384.17 |
| TOTAL | | | | | -1,910.45 |
| Check | EFT | 03/26/2018 | London Health CDH | 1002 - FNB HRA Checking | |
| | | | | 6410.03 · Healthcare Reimb. (HRA) -FF | -450.00 |
| TOTAL | | | | | -450.00 |
| Check | EFT | 03/27/2018 | | 1007 - FNB Retiree HealthCare Fund | |
| | | | | 6730 · Bank Service Fee | -7.00 |
| TOTAL | | | | | -7.00 |
| Check | POS | 03/01/2018 | Amazon.com | 1001 - Navigant GF Operating | |
| | | | | 6705 · Office Supplies & Expenses | -110.30 |
| TOTAL | | | | | -110.30 |
| Check | POS | 03/02/2018 | BackBlaze | 1001 - Navigant GF Operating | |
| | | | | 6708 · Computer Development Program | -7.00 |
| TOTAL | | | | | -7.00 |
| Check | POS | 03/06/2018 | Miradore Ltd | 1004 - FNB Fire Prevention | |
| | | | | 7040 · Spec. Fund Fire Prevention Exp | -16.00 |
| TOTAL | | | | | -16.00 |
| Check | POS | 03/06/2018 | Amazon.com | 1001 - Navigant GF Operating | |
| | | | | 6112 · Equipment Supplies & Repairs | -36.98 |
| TOTAL | | | | | -36.98 |
| Check | POS | 03/12/2018 | Sirius XM | 1001 - Navigant GF Operating | |
| | | | | 6711 · Fire Chief Expenses | -20.37 |
| TOTAL | | | | | -20.37 |
| Check | POS | 03/16/2018 | Rhode Island Association of Fire Chiefs | 1004 - FNB Fire Prevention | |
| | | | | 6800 · Affiliated Fire Associations | -35.00 |
| TOTAL | | | | | -35.00 |

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| Type | Num | Date | Name | Account | Paid Amount |
|-------|------|------------|-----------------------------|--|--------------------------------------|
| Check | POS | 03/22/2018 | The Home Depot | 1001 - Navigant GF Operating 6110 - Equipment Purchase & Upgrad... | -94.53 |
| TOTAL | | | | | -94.53 |
| Check | POS | 03/22/2018 | Adobe Systems Inc. | 1001 - Navigant GF Operating 6705 - Office Supplies & Expenses | -64.16 |
| TOTAL | | | | | -64.16 |
| Check | POS | 03/22/2018 | Amazon.com | 1001 - Navigant GF Operating 6112 - Equipment Supplies & Repairs | -36.96 |
| TOTAL | | | | | -36.96 |
| Check | POS | 03/28/2018 | Amazon.com | 1001 - Navigant GF Operating 6110 - Equipment Purchase & Upgrad... | -11.98 |
| TOTAL | | | | | -11.98 |
| Check | POS | 03/28/2018 | Amazon.com | 1004 - FNB Fire Prevention 7040 - Spec. Fund Fire Prevention Exp | -179.40 |
| TOTAL | | | | | -179.40 |
| Check | POS | 03/29/2018 | Haix North America, Inc. | 1001 - Navigant GF Operating 7010 - Contingency | -432.18 |
| TOTAL | | | | | -432.18 |
| Check | 1012 | 03/23/2018 | Norel Service Company, Inc. | 1010 - Navigant Comm/Training 7030 - Spec. Fund Radio Box Alarm | -437.50 |
| TOTAL | | | | | -437.50 |
| Check | 1075 | 03/09/2018 | TriTech Software Systems | 1004 - FNB Fire Prevention 7040 - Spec. Fund Fire Prevention Exp | -3,024.38 |
| TOTAL | | | | | -3,024.38 |
| Check | 4094 | 03/01/2018 | Michelle D. Baker, Esq. | 1001 - Navigant GF Operating 1320.05 - Prepaid Expenses-Tax Sale... | -24,500.00 |
| TOTAL | | | | | -24,500.00 |
| Check | 4095 | 03/01/2018 | Beacon Mutual Insurance | 1001 - Navigant GF Operating 6701 - Insurances | -27.00 |
| TOTAL | | | | | -27.00 |
| Check | 4096 | 03/01/2018 | Belmont Springs | 1001 - Navigant GF Operating 6301 - Building Supplies & Maint. 6301 - Building Supplies & Maint. 6301 - Building Supplies & Maint. 6301 - Building Supplies & Maint. | -54.00 -55.23 -22.59 -19.00 |
| TOTAL | | | | | -150.82 |
| Check | 4097 | 03/01/2018 | AFLAC | 1001 - Navigant GF Operating 2026 - AFLAC | -1,139.94 |
| TOTAL | | | | | -1,139.94 |
| Check | 4098 | 03/01/2018 | Blue Cross Blue Shield -MCA | 1001 - Navigant GF Operating 6510.01 - Healthcare Insurance -Retir... | -924.00 |
| TOTAL | | | | | -924.00 |

**Cumberland Fire District
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| Type | Num | Date | Name | Account | Paid Amount |
|-------|------|------------|----------------------------|--|---|
| Check | 4099 | 03/01/2018 | Blue Cross & Blue Shield | 1001 - Navigant GF Operating 6410.01 · Healthcare Insurance 6510.01 · Healthcare Insurance -Retir... 6610.01 · Healthcare Insurance -Admin | -68,828.30 -10,777.50 -5,317.84 |
| TOTAL | | | | | -84,923.64 |
| Check | 4100 | 03/01/2018 | Depault Ace Hardware | 1001 - Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. | -27.03 2.11 |
| TOTAL | | | | | -24.92 |
| Check | 4101 | 03/01/2018 | 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 | 4102 | 03/01/2018 | Kelley Nickson Morris | 1001 - Navigant GF Operating 6703.01 · Legal 6703.02 · Legal - CBA 6703.01 · Legal | -1,675.00 -625.00 -4,112.50 |
| TOTAL | | | | | -6,412.50 |
| Check | 4103 | 03/01/2018 | RICOH | 1001 - Navigant GF Operating 6705 · Office Supplies & Expenses | -371.33 |
| TOTAL | | | | | -371.33 |
| Check | 4104 | 03/01/2018 | Staples Credit | 1001 - Navigant GF Operating 6705 · Office Supplies & Expenses 6705 · Office Supplies & Expenses 6705 · Office Supplies & Expenses | -12.78 -107.04 -136.65 |
| TOTAL | | | | | -256.47 |
| Check | 4105 | 03/01/2018 | Verizon | 1001 - Navigant GF Operating 6202.01 · Telephone | -149.99 |
| TOTAL | | | | | -149.99 |
| Check | 4106 | 03/09/2018 | Richard J & Joyce A Cardin | 1001 - Navigant GF Operating 1215 · Tax Receivable 2017 | -96.21 |
| TOTAL | | | | | -96.21 |
| Check | 4107 | 03/09/2018 | Cheryl A & Bryan L Ryone | 1001 - Navigant GF Operating 1305 · Tax Sale Fees | -200.00 |
| TOTAL | | | | | -200.00 |
| Check | 4109 | 03/09/2018 | Luis Santos | 1001 - Navigant GF Operating 1305 · Tax Sale Fees | -200.00 |
| TOTAL | | | | | -200.00 |
| Check | 4110 | 03/09/2018 | Luis Santos | 1001 - Navigant GF Operating 1305 · Tax Sale Fees | -200.00 |
| TOTAL | | | | | -200.00 |
| Check | 4111 | 03/09/2018 | Michelle D. Baker, Esq. | 1001 - Navigant GF Operating 6725 · Tax Sale Fee | -1,565.00 |
| TOTAL | | | | | -1,565.00 |
| Check | 4112 | 03/09/2018 | Apex Technology Group | 1001 - Navigant GF Operating 6708 · Computer Development Program 6708 · Computer Development Program 6708 · Computer Development Program | -99.00 -99.00 -150.00 |
| TOTAL | | | | | -348.00 |

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| Type | Num | Date | Name | Account | Paid Amount |
|-------|------|------------|-------------------------------------|---|---|
| Check | 4113 | 03/09/2018 | Allied Auto Parts | 1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance | <u>-47.28</u> |
| TOTAL | | | | | -47.28 |
| Check | 4114 | 03/09/2018 | Kevin Clarke | 1001 · Navigant GF Operating 6510.01 · Healthcare Insurance -Retir... | <u>-56.14</u> |
| TOTAL | | | | | -56.14 |
| Check | 4115 | 03/09/2018 | Cumberland Pest Control, LLC | 1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. | <u>-25.00</u> <u>-30.00</u> <u>-25.00</u> |
| TOTAL | | | | | -80.00 |
| Check | 4116 | 03/09/2018 | FLIR Commercial Systems, Inc. | 1001 · Navigant GF Operating 7010 · Contingency | <u>-1,702.00</u> |
| TOTAL | | | | | -1,702.00 |
| Check | 4117 | 03/09/2018 | Janitech | 1001 · Navigant GF Operating 6301 · Building Supplies & Maint. | <u>-179.60</u> |
| TOTAL | | | | | -179.60 |
| Check | 4118 | 03/09/2018 | NorthEast Electrical | 1001 · Navigant GF Operating 6301 · Building Supplies & Maint. | <u>-141.30</u> |
| TOTAL | | | | | -141.30 |
| Check | 4119 | 03/09/2018 | National Grid Elec Sta4L | 1001 · Navigant GF Operating 6200 · Electricity | <u>-26.90</u> |
| TOTAL | | | | | -26.90 |
| Check | 4120 | 03/09/2018 | National Grid Elec Sta5L | 1001 · Navigant GF Operating 6200 · Electricity | <u>-26.90</u> |
| TOTAL | | | | | -26.90 |
| Check | 4121 | 03/09/2018 | National Grid Gas Sta5A | 1001 · Navigant GF Operating 6201 · Gas & Hot Water | <u>-100.00</u> |
| TOTAL | | | | | -100.00 |
| Check | 4122 | 03/09/2018 | Police & Firemen's Insurance Assoc. | 1001 · Navigant GF Operating 2028 · P & F Insurance Assoc. | <u>-586.20</u> |
| TOTAL | | | | | -586.20 |
| Check | 4123 | 03/09/2018 | Purchase Power | 1001 · Navigant GF Operating 6706 · Printing & Postage | <u>-200.00</u> |
| TOTAL | | | | | -200.00 |
| Check | 4124 | 03/09/2018 | Rossi Law Offices LTD | 1001 · Navigant GF Operating 7050 · Tax - Legal & Collection Fees | <u>-249.98</u> |
| TOTAL | | | | | -249.98 |
| Check | 4125 | 03/09/2018 | Shipman's Fire Equipment | 1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs 6112 · Equipment Supplies & Repairs | <u>-120.55</u> <u>-58.95</u> |
| TOTAL | | | | | -179.50 |
| Check | 4126 | 03/09/2018 | Tire Doctor LLC | 1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance | <u>-798.00</u> |
| TOTAL | | | | | -798.00 |

**Cumberland Fire District
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| Type | Num | Date | Name | Account | Paid Amount |
|-------|------|------------|------------------------------|---|-------------------|
| Check | 4127 | 03/09/2018 | Video Artistry | 1001 · Navigant GF Operating 6716 · Videographer | <u>-180.00</u> |
| TOTAL | | | | | -180.00 |
| Check | 4128 | 03/09/2018 | TH Malloy & Sons, Inc | 1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil | <u>-2,607.40</u> |
| TOTAL | | | | | -2,607.40 |
| Check | 4129 | 03/09/2018 | Carlos A & Leidyana Tilano | 1001 · Navigant GF Operating 1305 · Tax Sale Fees | <u>-200.00</u> |
| TOTAL | | | | | -200.00 |
| Check | 4130 | 03/16/2018 | Cumberland Fire District | 1001 · Navigant GF Operating 1002 · FNB HRA Checking | <u>-10,000.00</u> |
| TOTAL | | | | | -10,000.00 |
| Check | 4131 | 03/16/2018 | Douglas Rodriguez | 1001 · Navigant GF Operating 1215 · Tax Receivable 2017 | <u>-200.00</u> |
| TOTAL | | | | | -200.00 |
| Check | 4132 | 03/16/2018 | Town of Cumberland Sta1 | 1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage | <u>-122.00</u> |
| TOTAL | | | | | -122.00 |
| Check | 4134 | 03/16/2018 | VOID | 1001 · Navigant GF Operating | 0.00 |
| TOTAL | | | | | 0.00 |
| Check | 4135 | 03/16/2018 | Town of Cumberland Sta4 | 1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage | <u>-122.00</u> |
| TOTAL | | | | | -122.00 |
| Check | 4136 | 03/16/2018 | Cumberland, RI - Water Sta 2 | 1001 · Navigant GF Operating 6211 · Water Usage Fees | <u>-102.52</u> |
| TOTAL | | | | | -102.52 |
| Check | 4137 | 03/16/2018 | Cumberland, RI - Water Sta 4 | 1001 · Navigant GF Operating 6211 · Water Usage Fees | <u>-29.36</u> |
| TOTAL | | | | | -29.36 |
| Check | 4138 | 03/16/2018 | Cumberland, RI - Water Sta 5 | 1001 · Navigant GF Operating 6211 · Water Usage Fees | <u>-259.47</u> |
| TOTAL | | | | | -259.47 |
| Check | 4139 | 03/16/2018 | Emergency Reporting | 1001 · Navigant GF Operating 6145 · Reporting Software | <u>-445.67</u> |
| TOTAL | | | | | -445.67 |
| Check | 4140 | 03/16/2018 | Janitech | 1001 · Navigant GF Operating 6301 · Building Supplies & Maint. | <u>-204.58</u> |
| TOTAL | | | | | -204.58 |
| Check | 4141 | 03/16/2018 | Kafin Oil Co., Inc. | 1001 · Navigant GF Operating 6301 · Building Supplies & Maint. | <u>-145.00</u> |
| TOTAL | | | | | -145.00 |

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| Type | Num | Date | Name | Account | Paid Amount |
|-------|------|------------|----------------------------|---------------------------------------|-------------|
| Check | 4142 | 03/16/2018 | Minuteman Trucks, Inc | 1001 · Navigant GF Operating | |
| | | | | 6101 · Vehicle Repair & Maintenance | -7,618.54 |
| | | | | 6101 · Vehicle Repair & Maintenance | -6,192.62 |
| | | | | 6101 · Vehicle Repair & Maintenance | -408.54 |
| TOTAL | | | | | -14,219.70 |
| Check | 4143 | 03/16/2018 | Narragansett Bay Comm Sta1 | 1001 · Navigant GF Operating | |
| | | | | 6210 · Sewer Assessment & Usage | -116.36 |
| TOTAL | | | | | -116.36 |
| Check | 4144 | 03/16/2018 | Narragansett Bay Comm Sta2 | 1001 · Navigant GF Operating | |
| | | | | 6210 · Sewer Assessment & Usage | -139.22 |
| TOTAL | | | | | -139.22 |
| Check | 4145 | 03/16/2018 | Narragansett Bay Comm Sta4 | 1001 · Navigant GF Operating | |
| | | | | 6210 · Sewer Assessment & Usage | -47.16 |
| TOTAL | | | | | -47.16 |
| Check | 4146 | 03/16/2018 | National Grid Elec Sta1 | 1001 · Navigant GF Operating | |
| | | | | 6200 · Electricity | -837.05 |
| TOTAL | | | | | -837.05 |
| Check | 4147 | 03/16/2018 | National Grid Elec Sta5A | 1001 · Navigant GF Operating | |
| | | | | 6200 · Electricity | -19.89 |
| TOTAL | | | | | -19.89 |
| Check | 4148 | 03/16/2018 | National Grid Gas Sta1 | 1001 · Navigant GF Operating | |
| | | | | 6201 · Gas & Hot Water | -791.36 |
| TOTAL | | | | | -791.36 |
| Check | 4149 | 03/16/2018 | National Grid Gas Sta4 | 1001 · Navigant GF Operating | |
| | | | | 6201 · Gas & Hot Water | -543.48 |
| TOTAL | | | | | -543.48 |
| Check | 4150 | 03/16/2018 | National Grid Gas Sta2 | 1001 · Navigant GF Operating | |
| | | | | 6201 · Gas & Hot Water | -526.19 |
| TOTAL | | | | | -526.19 |
| Check | 4151 | 03/16/2018 | National Grid Gas Sta5 | 1001 · Navigant GF Operating | |
| | | | | 6201 · Gas & Hot Water | -561.84 |
| TOTAL | | | | | -561.84 |
| Check | 4152 | 03/16/2018 | Simon's Supply | 1001 · Navigant GF Operating | |
| | | | | 6301 · Building Supplies & Maint. | -5.40 |
| TOTAL | | | | | -5.40 |
| Check | 4153 | 03/16/2018 | The UPS Store # 4893 | 1001 · Navigant GF Operating | |
| | | | | 6706 · Printing & Postage | -10.79 |
| TOTAL | | | | | -10.79 |
| Check | 4154 | 03/16/2018 | Video Artistry | 1001 · Navigant GF Operating | |
| | | | | 6716 · Videographer | -180.00 |
| TOTAL | | | | | -180.00 |
| Check | 4155 | 03/16/2018 | VFIS | 1001 · Navigant GF Operating | |
| | | | | 1320.01 · Prepaid Expenses-Insurances | -5,467.00 |
| TOTAL | | | | | -5,467.00 |

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Commissioner's Report
March 2018**

| Type | Num | Date | Name | Account | Paid Amount |
|-------|------|------------|----------------------------------|--|-----------------------------------|
| Check | 4156 | 03/16/2018 | W.B. Mason Co., Inc | 1001 - Navigant GF Operating 6705 - Office Supplies & Expenses | -30.98 |
| TOTAL | | | | | -30.98 |
| Check | 4157 | 03/16/2018 | Town of Cumberland Sta2 | 1001 - Navigant GF Operating 6210 - Sewer Assessment & Usage | -327.62 |
| TOTAL | | | | | -327.62 |
| Check | 4158 | 03/16/2018 | Town of Cumberland Sta2 | 1001 - Navigant GF Operating 6210 - Sewer Assessment & Usage | -122.00 |
| TOTAL | | | | | -122.00 |
| Check | 4159 | 03/23/2018 | A & P Fire Systems | 1001 - Navigant GF Operating 6150 - Fire Alarm Testing 6150 - Fire Alarm Testing 6150 - Fire Alarm Testing | -81.00 -81.00 -81.00 |
| TOTAL | | | | | -243.00 |
| Check | 4160 | 03/23/2018 | Cox Communications | 1001 - Navigant GF Operating 6202.01 - Telephone | -913.66 |
| TOTAL | | | | | -913.66 |
| Check | 4161 | 03/23/2018 | Impact Custom Apparel LLC | 1001 - Navigant GF Operating 6110 - Equipment Purchase & Upgrad... | -52.00 |
| TOTAL | | | | | -52.00 |
| Check | 4162 | 03/23/2018 | Moore Medical LLC | 1001 - Navigant GF Operating 6125 - ALS & Medical Supplies 6125 - ALS & Medical Supplies 6125 - ALS & Medical Supplies 6125 - ALS & Medical Supplies | -70.29 -144.50 7.23 6.89 |
| TOTAL | | | | | -200.67 |
| Check | 4163 | 03/23/2018 | National Grid Elec Sta2 | 1001 - Navigant GF Operating 6200 - Electricity | -556.63 |
| TOTAL | | | | | -556.63 |
| Check | 4164 | 03/23/2018 | National Grid Elec Sta5 | 1001 - Navigant GF Operating 6200 - Electricity | -486.09 |
| TOTAL | | | | | -486.09 |
| Check | 4165 | 03/23/2018 | Northeast Rescue Systems | 1001 - Navigant GF Operating 6110 - Equipment Purchase & Upgrad... | -174.00 |
| TOTAL | | | | | -174.00 |
| Check | 4166 | 03/23/2018 | Pawtucket Water Supply -Hydrants | 1001 - Navigant GF Operating 6215.02 - Hydrant Fees - Pawtucket | -10,596.72 |
| TOTAL | | | | | -10,596.72 |
| Check | 4167 | 03/23/2018 | Pawtucket Water Supply Board | 1001 - Navigant GF Operating 6211 - Water Usage Fees | -49.00 |
| TOTAL | | | | | -49.00 |
| Check | 4168 | 03/23/2018 | Roger's Ace Hardware Inc | 1001 - Navigant GF Operating 6101 - Vehicle Repair & Maintenance | -4.69 |
| TOTAL | | | | | -4.69 |

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

| Type | Num | Date | Name | Account | Paid Amount |
|-------|------|------------|--------------------------|--|----------------------------------|
| Check | 4169 | 03/23/2018 | Shell Fleet Plus | 1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil | <u>-698.97</u> |
| TOTAL | | | | | -698.97 |
| Check | 4170 | 03/23/2018 | Shipman's Fire Equipment | 1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs | <u>-396.00</u> |
| TOTAL | | | | | -396.00 |
| Check | 4171 | 03/23/2018 | Verizon | 1001 · Navigant GF Operating 6202.01 · Telephone | <u>-149.99</u> |
| TOTAL | | | | | -149.99 |
| Check | 4172 | 03/23/2018 | Verizon Wireless | 1001 · Navigant GF Operating 6202.02 · Air Cards 6202.02 · Air Cards | <u>-160.04</u> <u>-320.08</u> |
| TOTAL | | | | | -480.12 |
| Check | 4173 | 03/23/2018 | National Grid Elec Sta4 | 1001 · Navigant GF Operating 6200 · Electricity | <u>-1,658.34</u> |
| TOTAL | | | | | -1,658.34 |

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

| | TOTAL | | | | |
|--|-------------------|---------------------|---------------------|-----------------------|---------------|
| | Mar 18 | Jul '17 - Jun 18 | Budget | \$ Over Budget | % of Budget |
| Ordinary Income/Expense | | | | | |
| Income | | | | | |
| 4000.02 · Tax Revenue 2017 | 618,638.83 | 5,568,011.40 | 7,425,469.00 | (1,857,457.60) | 74.99% |
| 4001 · Tax Revenue Prior Years | 14,667.96 | 132,007.77 | 176,000.00 | (43,992.23) | 75.0% |
| 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 | 4,967.65 | 48,441.93 | 35,000.00 | 13,441.93 | 138.41% |
| 4015 · Fire Prevention/Plan Review | 2,373.00 | 33,994.00 | 48,000.00 | (14,006.00) | 70.82% |
| 4050 · Interest Income General Fund | 269.26 | 6,177.43 | 8,000.00 | (1,822.57) | 77.22% |
| 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 | 50.04 | 506.41 | 700.00 | (193.59) | 72.34% |
| 4080 · Interest Income Navigant CD | 111.60 | 955.15 | 0.00 | 955.15 | 100.0% |
| 4103 · Grant Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4105 · Reimbursed Ins.-Former Employee | 3,063.35 | 28,704.28 | 33,000.00 | (4,295.72) | 86.98% |
| 4110 · Miscellaneous Other Income | 810.00 | 13,995.83 | 5,000.00 | 8,995.83 | 279.92% |
| 4110.1 · Revenue Rescue Income | 0.00 | 9,082.49 | 10,000.00 | (917.51) | 90.83% |
| 4110.2 · Insurance Refund | 12,811.16 | 59,905.44 | 0.00 | 59,905.44 | 100.0% |
| 4110.3 · Detail Reimbursement | 1,409.10 | 21,130.50 | 43,000.00 | (21,869.50) | 49.14% |
| 4110.4 · IOD Ins. Reimbursement | 19,800.00 | 144,927.14 | 0.00 | 144,927.14 | 100.0% |
| 4110.5 · Fire Prevention Reimbursement | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4110.6 · MLC Fees | 3,050.00 | 22,550.00 | 20,000.00 | 2,550.00 | 112.75% |
| 4110.7 · RB Battery Reimbursement | 171.00 | 997.50 | 0.00 | 997.50 | 100.0% |
| 4112 · Income Radio Box 2017 | 375.00 | 13,930.57 | 23,000.00 | (9,069.43) | 60.57% |
| 4114 · Income Radio Box Prior Years | 0.00 | 125.00 | 0.00 | 125.00 | 100.0% |
| 4115 · Tax Sale Fee Income | 21,033.08 | 72,980.66 | 30,000.00 | 42,980.66 | 243.27% |
| 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 | 703,601.03 | 6,178,463.79 | 7,958,297.00 | (1,779,833.21) | 77.64% |
| Gross Profit | 703,601.03 | 6,178,463.79 | 7,958,297.00 | (1,779,833.21) | 77.64% |
| Expense | | | | | |
| 6100 · Vehicle Gas & Oil | 3,306.37 | 30,903.61 | 35,000.00 | (4,096.39) | 88.3% |
| 6101 · Vehicle Repair & Maintenance | 15,069.67 | 95,914.65 | 85,000.00 | 10,914.65 | 112.84% |
| 6110 · Equipment Purchase & Upgrading | 332.51 | 20,829.71 | 40,000.00 | (19,170.29) | 52.07% |
| 6110.01 · Turnout Gear | 1,201.50 | 7,716.71 | 10,000.00 | (2,283.29) | 77.17% |
| 6112 · Equipment Supplies & Repairs | 649.44 | 7,271.24 | 10,000.00 | (2,728.76) | 72.71% |
| 6113 · Equip Testing & Certification | 833.33 | 7,500.09 | 10,000.00 | (2,499.91) | 75.0% |
| 6120 · Radio Equip Upgrades & Maint | 0.00 | 5,658.95 | 7,000.00 | (1,341.05) | 80.84% |
| 6125 · ALS & Medical Supplies | 200.67 | 7,000.14 | 10,000.00 | (2,999.86) | 70.0% |
| 6130 · Air Cascade Maintenance | 0.00 | 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 | 6,193.46 | 7,000.00 | (806.54) | 88.48% |
| 6150 · Fire Alarm Testing | 243.00 | 947.00 | 1,500.00 | (553.00) | 63.13% |
| 6200 · Electricity | 3,611.80 | 27,748.14 | 39,000.00 | (11,251.86) | 71.15% |
| 6201 · Gas & Hot Water | 2,522.87 | 13,924.31 | 15,000.00 | (1,075.69) | 92.83% |
| 6202.01 · Telephone | 1,213.64 | 9,618.79 | 15,000.00 | (5,381.21) | 64.13% |
| 6202.02 · Air Cards | 480.12 | 4,374.36 | 5,500.00 | (1,125.64) | 79.53% |
| 6210 · Sewer Assessment & Usage | 996.36 | 3,133.70 | 3,500.00 | (366.30) | 89.53% |
| 6211 · Water Usage Fees | 440.35 | 1,751.28 | 8,000.00 | (6,248.72) | 21.89% |
| 6215.01 · Hydrant Fees - Cumberland | 18,755.83 | 168,802.51 | 225,070.00 | (56,267.49) | 75.0% |
| 6215.02 · Hydrant Fees - Pawtucket | 10,596.72 | 103,002.43 | 138,000.00 | (34,997.57) | 74.64% |
| 6301 · Building Supplies & Maint. | 931.62 | 26,787.78 | 25,000.00 | 1,787.78 | 107.15% |
| 6305 · Furnishings | 0.00 | 409.98 | 2,000.00 | (1,590.02) | 20.5% |
| 6400.01 · Firefighters Salaries | 194,131.88 | 1,954,830.03 | 2,863,239.00 | (908,408.97) | 68.27% |
| 6400.02 · EMT Incentive | 6,353.68 | 60,217.70 | 86,000.00 | (25,782.30) | 70.02% |
| 6400.03 · OT Wages | 71,474.34 | 855,472.44 | 575,941.00 | 279,531.44 | 148.54% |
| 6400.08 · Holiday Stipend | 0.00 | 136,328.24 | 165,186.00 | (28,857.76) | 82.53% |
| 6400.09 · Longevity Pay | 17,634.69 | 111,579.31 | 137,000.00 | (25,420.69) | 81.45% |
| 6400.10 · Acting Officer Pay | 140.70 | 1,336.35 | 2,000.00 | (663.65) | 66.82% |
| 6400.11 · Detail Pay | 294.00 | 16,116.04 | 15,000.00 | 1,116.04 | 107.44% |
| 6400.12 · Other Salaries | 0.00 | 0.00 | 20,000.00 | (20,000.00) | 0.0% |
| 6400.13 · Injured on Duty Salaries | 25,303.88 | 188,297.00 | 0.00 | 188,297.00 | 100.0% |
| 6400.14 · Clothing Allowance | 3,900.00 | 35,100.00 | 46,800.00 | (11,700.00) | 75.0% |

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

| | TOTAL | | | | |
|---|-------------------|---------------------|---------------------|-----------------------|---------------|
| | Mar 18 | Jul '17 - Jun 18 | Budget | \$ Over Budget | % of Budget |
| 6400.15 · Education Incentive | 500.00 | 4,500.00 | 7,000.00 | (2,500.00) | 64.29% |
| 6401 · Payroll Tax Expense | 17,330.19 | 245,875.78 | 334,942.00 | (89,066.22) | 73.41% |
| 6402 · Pension Expense | 53,009.37 | 533,246.80 | 706,115.00 | (172,868.20) | 75.52% |
| 6410.01 · Healthcare Insurance | 68,828.30 | 639,958.55 | 846,200.00 | (206,241.45) | 75.63% |
| 6410.02 · Healthcare Co-Pays | (8,311.65) | (81,455.27) | (109,994.00) | 28,538.73 | 74.05% |
| 6410.03 · Healthcare Reimb. (HRA) -FF | 2,670.87 | 29,991.31 | 40,000.00 | (10,008.69) | 74.98% |
| 6410.04 · Healthcare -Dental | 6,064.55 | 54,716.00 | 68,820.00 | (14,104.00) | 79.51% |
| 6410.05 · Healthcare -Vision | 400.00 | 3,600.00 | 5,100.00 | (1,500.00) | 70.59% |
| 6420 · Life Insurance | 862.50 | 7,762.50 | 10,350.00 | (2,587.50) | 75.0% |
| 6430 · Education Tuition Cost | 0.00 | 663.00 | 6,000.00 | (5,337.00) | 11.05% |
| 6510.01 · Healthcare Insurance -Retirees | 11,757.64 | 96,033.06 | 122,000.00 | (25,966.94) | 78.72% |
| 6510.03 · Healthcare Reimb. (HRA)-Retiree | 2,293.18 | 12,089.18 | 6,000.00 | 6,089.18 | 201.49% |
| 6510.04 · Healthcare -Dental -Retirees | 544.29 | 4,206.16 | 4,900.00 | (693.84) | 85.84% |
| 6520 · COLA - Retirees | 866.67 | 7,799.99 | 10,400.00 | (2,600.01) | 75.0% |
| 6600 · Administrative Salaries | 19,440.24 | 215,447.61 | 290,475.00 | (75,027.39) | 74.17% |
| 6605 · District Commissioner Stipends | 1,891.68 | 17,025.02 | 22,700.00 | (5,674.98) | 75.0% |
| 6610.01 · Healthcare Insurance -Admin | 5,317.84 | 47,860.56 | 67,700.00 | (19,839.44) | 70.7% |
| 6610.02 · Healthcare Co-Pays -Admin | (489.56) | (5,932.03) | (8,300.00) | 2,367.97 | 71.47% |
| 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 | 4,985.64 | 6,648.00 | (1,662.36) | 75.0% |
| 6615 · Payroll Tax Expense -Admin | 1,423.79 | 15,964.51 | 22,200.00 | (6,235.49) | 71.91% |
| 6701 · Insurances | 25,359.91 | 222,556.27 | 336,000.00 | (113,443.73) | 66.24% |
| 6703.01 · Legal | 5,787.50 | 14,281.25 | 20,000.00 | (5,718.75) | 71.41% |
| 6703.02 · Legal - CBA | 625.00 | 7,550.00 | 5,000.00 | 2,550.00 | 151.0% |
| 6705 · Office Supplies & Expenses | 833.24 | 7,243.21 | 9,500.00 | (2,256.79) | 76.24% |
| 6706 · Printing & Postage | 210.79 | 3,232.26 | 5,000.00 | (1,767.74) | 64.65% |
| 6707 · Newspaper Advertisements | 0.00 | 838.00 | 1,500.00 | (662.00) | 55.87% |
| 6708 · Computer Development Program | 355.00 | 1,739.52 | 2,500.00 | (760.48) | 69.58% |
| 6709 · Computerized Tax Bills | 1,125.00 | 10,125.00 | 13,500.00 | (3,375.00) | 75.0% |
| 6710 · External Accounting Fees | 1,666.65 | 17,119.98 | 20,000.00 | (2,880.02) | 85.6% |
| 6711 · Fire Chief Expenses | 20.37 | 784.55 | 1,500.00 | (715.45) | 52.3% |
| 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 | 635.80 | 6,059.10 | 12,000.00 | (5,940.90) | 50.49% |
| 6715 · Professional Fees | 0.00 | 140.00 | 2,000.00 | (1,860.00) | 7.0% |
| 6716 · Videographer | 360.00 | 2,130.00 | 2,500.00 | (370.00) | 85.2% |
| 6720 · Abatements | 54.58 | 69.32 | 20,000.00 | (19,930.68) | 0.35% |
| 6725 · Tax Sale Fee | 1,565.00 | 25,902.42 | 30,000.00 | (4,097.58) | 86.34% |
| 6730 · Bank Service Fee | 22.00 | 142.00 | 100.00 | 42.00 | 142.0% |
| 6735 · IRS HRA Fee | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6800 · Affiliated Fire Associations | 35.00 | 818.90 | 750.00 | 68.90 | 109.19% |
| 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 | 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 | 2,134.18 | 5,717.22 | 9,000.00 | (3,282.78) | 63.53% |
| 7020 · Sick Time Payout | 0.00 | 6,370.84 | 5,000.00 | 1,370.84 | 127.42% |
| 7030 · Spec. Fund Radio Box Alarm | 1,289.07 | 6,719.95 | 7,500.00 | (780.05) | 89.6% |
| 7040 · Spec. Fund Fire Prevention Exp | 3,219.78 | 15,644.76 | 18,000.00 | (2,355.24) | 86.92% |
| 7050 · Tax - Legal & Collection Fees | 249.98 | 447.58 | 1,000.00 | (552.42) | 44.76% |
| 7080 · Interest Expense-L-1 Truck Loan | 384.17 | 3,510.27 | 0.00 | 3,510.27 | 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 · Deficit Repayment 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 | 611,951.52 | 6,160,835.52 | 7,958,297.00 | (1,797,461.48) | 77.41% |
| Net Ordinary Income | 91,649.51 | 17,628.27 | 0.00 | 17,628.27 | 100.0% |
| Net Income | 91,649.51 | 17,628.27 | 0.00 | 17,628.27 | 100.0% |

Cumberland Fire District

Trial Balance

04/09/18

As of March 31, 2018

Accrual Basis

| | Mar 31, 18 | |
|---|--------------|--------------|
| | Debit | Credit |
| 1001 · Navigant GF Operating | 204,750.90 | |
| 1002 · FNB HRA Checking | 11,741.71 | |
| 1003 · FNB HRA Savings | 0.00 | |
| 1004 · FNB Fire Prevention | 61,468.31 | |
| 1005 · Navigant Savings MM | 301,152.11 | |
| 1007 · FNB Retiree HealthCare Fund | 231,471.28 | |
| 1008 · FNB Truck Fund | 40.03 | |
| 1009 · FNB FP Savings | 16.76 | |
| 1010 · Navigant Comm/Training | 91,685.45 | |
| 1011 · Navigant CD | 106,255.15 | |
| 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 | 32,116.96 | |
| 1215 · Tax Receivable 2017 | 675,667.36 | |
| 1300 · Collection/Returned CK Fees | 215.00 | |
| 1305 · Tax Sale Fees | 36,505.72 | |
| 1310 · Radio Box Fees | 1,425.00 | |
| 1311 · FF Detail Receivable | 1,293.60 | |
| 1312 · Fire Prevention Fees | 315.00 | |
| 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 | 81,473.23 | |
| 1320.02 · Prepaid Expenses-Hydrant Fees | 55,267.49 | |
| 1320.03 · Prepaid Expenses-COLA | 2,511.69 | |
| 1320.04 · Prepaid Expenses-Clothing Allow | 7,650.00 | |
| 1320.05 · Prepaid Expenses-Tax Sale Fees | 77,983.58 | |
| 1320.06 · Prepaid Expenses-Comp Tx Bills | 1,229.18 | |
| 1320.07 · Prepaid Expenses-Audit/Acct Fee | 0.00 | |
| 1320.08 · Prepaid Expenses-Comm Stipends | 0.00 | |
| 1320.09 · Prepaid Expenses-Educ Incentive | 1,500.00 | |
| 1320.10 · Prepaid Expenses-Equip Testing | 656.16 | |
| 1320.11 · Pepaid Expenses-Radio Box Fund | 2,554.71 | |
| 1320.12 · Prepaid Expense-Turnout Gear | 3,604.50 | |
| 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

04/09/18

As of March 31, 2018

Accrual Basis

| | Mar 31, 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 | | 1,291.33 |
| 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. | | 117.48 |
| 2035 · CMEFCU - SAVINGS | 0.00 | |
| 2250 · Deferred Tax Revenue 2015/2016 | | 5,998.00 |
| 2251 · Deferred Taxes 2016 & prior | | 24,805.28 |
| 2252 · Deferred Tax Revenue 2017-2018 | | 1,855,010.60 |
| 2253 · Deferred Tax Revenue 2018-2019 | | 7,044.04 |
| 2280 · Misc Other Deferred Revenue | | 1,825.00 |
| 2281 · Deferred Tax Sale Fee Income | | 90,911.59 |
| 2285 · Deferred Radio Box Income | | 10,619.43 |
| 2505 · Notes Payable - NCFD Truck Loan | 0.00 | |
| 2510 · Notes Payable - L-1 Truck Loan | | 88,226.67 |
| 2520.1 · ACC. Retirement (ER)(VF1) | 0.00 | |
| 2520.2 · ACC. Retirement (ER)(CF2) | 0.00 | |
| 2520.3 · ACC. Retirement (ER)(CH4) | 0.00 | |
| 2520.4 · ACC. Retirement (ER)(NC5) | 0.00 | |
| 2600 · Accrued Expenses | 0.00 | |
| 2700 · Accrued 2016 Tax Revenue | 0.00 | |
| 2700.01 · Accrued Tax Revenue 2017 | 0.00 | |
| 2705 · Accrued 2016 Radio Box Income | 0.00 | |
| 2705.01 · Accrued Radio Box Income 2017 | 0.00 | |
| 3200 · Unrestricted Net Assets | 236,943.92 | |
| 3300 · Fund Balance transfer from Old | | 1,722,932.47 |
| 4000.02 · Tax Revenue 2017 | | 5,568,011.40 |
| 4001 · Tax Revenue Prior Years | | 132,007.77 |
| 4003 · Tax Revenue Refund | 0.00 | |
| 4007 · NSF Fee Reimbursement Income | 0.00 | |
| 4010 · Interest Income- Past Due Taxes | | 48,441.93 |
| 4015 · Fire Prevention/Plan Review | | 33,994.00 |
| 4050 · Interest Income General Fund | | 6,177.43 |
| 4060 · Interest Income Truck Fund | | 29.74 |
| 4065 · Interest Income Fire Prevention | | 10.55 |
| 4070 · Interest Income-Retiremt Health | | 506.41 |
| 4080 · Interest Income Navigant CD | | 955.15 |
| 4105 · Reimbursed Ins.-Former Employee | | 28,704.28 |
| 4110 · Miscellaneous Other Income | | 13,995.83 |
| 4110.1 · Revenue Rescue Income | | 9,082.49 |
| 4110.2 · Insurance Refund | | 59,905.44 |
| 4110.3 · Detail Reimbursement | | 21,130.50 |
| 4110.4 · IOD Ins. Reimbursement | | 144,927.14 |
| 4110.6 · MLC Fees | | 22,550.00 |
| 4110.7 · RB Battery Reimbursement | | 997.50 |
| 4112 · Income Radio Box 2017 | | 13,930.57 |
| 4114 · Income Radio Box Prior Years | | 125.00 |
| 4115 · Tax Sale Fee Income | | 72,980.66 |
| 6100 · Vehicle Gas & Oil | 30,903.61 | |
| 6101 · Vehicle Repair & Maintenance | 95,914.65 | |
| 6110 · Equipment Purchase & Upgrading | 20,829.71 | |
| 6110.01 · Turnout Gear | 7,716.71 | |
| 6112 · Equipment Supplies & Repairs | 7,271.24 | |
| 6113 · Equip Testing & Certification | 7,500.09 | |
| 6120 · Radio Equip Upgrades & Maint | 5,658.95 | |
| 6125 · ALS & Medical Supplies | 7,000.14 | |
| 6130 · Air Cascade Maintenance | 1,712.42 | |
| 6140 · Communications Upgrades | 100.00 | |
| 6145 · Reporting Software | 6,193.46 | |
| 6150 · Fire Alarm Testing | 947.00 | |
| 6200 · Electricity | 27,748.14 | |
| 6201 · Gas & Hot Water | 13,924.31 | |
| 6202.01 · Telephone | 9,618.79 | |
| 6202.02 · Air Cards | 4,374.36 | |
| 6210 · Sewer Assessment & Usage | 3,133.70 | |
| 6211 · Water Usage Fees | 1,751.28 | |

Cumberland Fire District

Trial Balance

04/09/18

As of March 31, 2018

Accrual Basis

| | Mar 31, 18 | |
|---|----------------------|----------------------|
| | Debit | Credit |
| 6215.01 · Hydrant Fees - Cumberland | 168,802.51 | |
| 6215.02 · Hydrant Fees - Pawtucket | 103,002.43 | |
| 6301 · Building Supplies & Maint. | 26,787.78 | |
| 6305 · Furnishings | 409.98 | |
| 6400.01 · Firefighters Salaries | 1,954,830.03 | |
| 6400.02 · EMT Incentive | 60,217.70 | |
| 6400.03 · OT Wages | 855,472.44 | |
| 6400.08 · Holiday Stipend | 136,328.24 | |
| 6400.09 · Longevity Pay | 111,579.31 | |
| 6400.10 · Acting Officer Pay | 1,336.35 | |
| 6400.11 · Detail Pay | 16,116.04 | |
| 6400.12 · Other Salaries | 0.00 | |
| 6400.13 · Injured on Duty Salaries | 188,297.00 | |
| 6400.14 · Clothing Allowance | 35,100.00 | |
| 6400.15 · Education Incentive | 4,500.00 | |
| 6401 · Payroll Tax Expense | 245,875.78 | |
| 6402 · Pension Expense | 533,246.80 | |
| 6410.01 · Healthcare Insurance | 639,958.55 | |
| 6410.02 · Healthcare Co-Pays | | 81,455.27 |
| 6410.03 · Healthcare Reimb. (HRA) -FF | 29,991.31 | |
| 6410.04 · Healthcare -Dental | 54,716.00 | |
| 6410.05 · Healthcare -Vision | 3,600.00 | |
| 6420 · Life Insurance | 7,762.50 | |
| 6430 · Education Tuition Cost | 663.00 | |
| 6510.01 · Healthcare Insurance -Retirees | 96,033.06 | |
| 6510.03 · Healthcare Reimb. (HRA)-Retiree | 12,089.18 | |
| 6510.04 · Healthcare -Dental -Retirees | 4,206.16 | |
| 6520 · COLA - Retirees | 7,799.99 | |
| 6600 · Administrative Salaries | 215,447.61 | |
| 6605 · District Commissioner Stipends | 17,025.02 | |
| 6610.01 · Healthcare Insurance -Admin | 47,860.56 | |
| 6610.02 · Healthcare Co-Pays -Admin | | 5,932.03 |
| 6610.03 · Healthcare Reimb. (HRA)-Admin | 8,897.41 | |
| 6610.04 · Healthcare -Dental -Admin | 4,985.64 | |
| 6615 · Payroll Tax Expense -Admin | 15,964.51 | |
| 6701 · Insurances | 222,556.27 | |
| 6703.01 · Legal | 14,281.25 | |
| 6703.02 · Legal - CBA | 7,550.00 | |
| 6705 · Office Supplies & Expenses | 7,243.21 | |
| 6706 · Printing & Postage | 3,232.26 | |
| 6707 · Newspaper Advertisements | 838.00 | |
| 6708 · Computer Development Program | 1,739.52 | |
| 6709 · Computerized Tax Bills | 10,125.00 | |
| 6710 · External Accounting Fees | 17,119.98 | |
| 6711 · Fire Chief Expenses | 784.55 | |
| 6714 · Payroll Processing Fees | 6,059.10 | |
| 6715 · Professional Fees | 140.00 | |
| 6716 · Videographer | 2,130.00 | |
| 6720 · Abatements | 69.32 | |
| 6725 · Tax Sale Fee | 25,902.42 | |
| 6730 · Bank Service Fee | 142.00 | |
| 6800 · Affiliated Fire Associations | 818.90 | |
| 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 | 5,717.22 | |
| 7020 · Sick Time Payout | 6,370.84 | |
| 7030 · Spec. Fund Radio Box Alarm | 6,719.95 | |
| 7040 · Spec. Fund Fire Prevention Exp | 15,644.76 | |
| 7050 · Tax - Legal & Collection Fees | 447.58 | |
| 7080 · Interest Expense-L-1 Truck Loan | 3,510.27 | |
| 7310 · Capital Improvements | 15,725.67 | |
| 8010 · Station Building Fund | 900.00 | |
| TOTAL | 14,619,509.72 | 14,619,509.72 |