



Cumberland Fire Department

Financial Report

Period Ending: April 30, 2018

Presented: May 22, 2018

Diane Karolyshyn, Finance Director

CUMBERLAND FIRE DISTRICT
3502 MENDON RD
CUMBERLAND RI 02864
TAX COLLECTOR'S REPORT
April 2018

Month Ending April 2018	Beginning Balance 04/01/2018	New Receivables	Total Balance Due	Total Collected	Abatements and Adjustments	Refunds	Returned Checks	Ending Balance 04/30/2018	% of Total Collected of Outstanding Balance
2016 & Prior	\$ 31,817.06		\$ 31,817.06	\$ 484.87				\$ 31,332.19	2%
2017	\$ 675,074.34		\$ 675,074.34	\$ 400,294.36	\$ 100.70			\$ 274,679.28	59%
2018 Prepaid								\$ -	
Total	\$ 706,891.40	\$ -	\$ 706,891.40	\$ 400,779.23	\$ 100.70	\$ -	\$ -	\$ 306,011.47	57%

**Cumberland Fire District
Balance Sheet
As of April 30, 2018**

Apr 30, 18

ASSETS	
Current Assets	
Checking/Savings	
1001 · Navigant GF Operating	129,086.60
1002 · FNB HRA Checking	5,749.00
1004 · FNB Fire Prevention	62,535.82
1005 · Navigant Savings MM	301,336.02
1007 · FNB Retiree HealthCare Fund	231,518.46
1008 · FNB Truck Fund	40.03
1009 · FNB FP Savings	16.76
1010 · Navigant Comm/Training	91,913.45
1011 · Navigant CD	<u>106,363.27</u>
Total Checking/Savings	928,559.41
Other Current Assets	
1210 · Tax Receivable 2016 & Prior	31,632.09
1215 · Tax Receivable 2017	275,272.30
1300 · Collection/Returned CK Fees	150.00
1305 · Tax Sale Fees	12,212.72
1310 · Radio Box Fees	1,425.00
1311 · FF Detail Receivable	739.20
1312 · Fire Prevention Fees	180.00
1313 · Misc Fire Prevention Receivable	313.50
1315 · Misc. Accounts Receivable	456.48
1320.01 · Prepaid Expenses-Insurances	60,340.82
1320.02 · Prepaid Expenses-Hydrant Fees	36,511.66
1320.03 · Prepaid Expenses-COLA	1,645.02
1320.04 · Prepaid Expenses-Clothing Allow	3,750.00
1320.05 · Prepaid Expenses-Tax Sale Fees	95,143.58
1320.06 · Prepaid Expenses-Comp Tx Bills	5,774.18
1320.09 · Prepaid Expenses-Educ Incentive	1,000.00
1320.11 · Pepaid Expenses-Radio Box Fund	1,703.14
1320.12 · Prepaid Expense-Turnout Gear	<u>2,403.00</u>
Total Other Current Assets	<u>530,652.69</u>
Total Current Assets	1,459,212.10
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>3,134,539.68</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	-418.56
2028 · P & F Insurance Assoc.	100.51
2250 · Deferred Tax Revenue 2015/2016	5,998.00
2251 · Deferred Taxes 2016 & prior	10,137.32
2252 · Deferred Tax Revenue 2017-2018	1,236,371.77
2253 · Deferred Tax Revenue 2018-2019	7,044.04
2280 · Misc Other Deferred Revenue	1,825.00
2281 · Deferred Tax Sale Fee Income	66,532.12
2285 · Deferred Radio Box Income	5,703.36
2510 · Notes Payable - L-1 Truck Loan	86,734.07
2600 · Accrued Expenses	<u>3,558.32</u>
Total Other Current Liabilities	<u>1,500,711.15</u>
Total Current Liabilities	<u>1,500,711.15</u>
Total Liabilities	1,500,711.15
Equity	
3200 · Unrestricted Net Assets	-236,943.92
3300 · Fund Balance transfer from Old	1,722,932.47
Net Income	<u>147,839.98</u>
Total Equity	<u>1,633,828.53</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,134,539.68</u></u>

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

Type	Num	Date	Name	Account	Paid Amount
Check	EFT	04/02/2018	London Health CDH	1002 · FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF 6510.03 · Healthcare Reimb. (HRA)-Retiree	<u>-2,461.24</u> -517.24
TOTAL					-2,978.48
Check	EFT	04/09/2018	London Health CDH	1002 · FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF	<u>-150.17</u>
TOTAL					-150.17
Check	EFT	04/16/2018	London Health CDH	1002 · FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF 6510.03 · Healthcare Reimb. (HRA)-Retiree	<u>-78.70</u> -87.15
TOTAL					-165.85
Check	EFT	04/19/2018	Navigant Credit Union	1001 · Navigant GF Operating 2510 · Notes Payable - L-1 Truck Loan 7080 · Interest Expense-L-1 Truck Loan	<u>-1,492.60</u> -417.85
TOTAL					-1,910.45
Check	EFT	04/23/2018	London Health CDH	1002 · FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF	<u>-2,052.21</u>
TOTAL					-2,052.21
Check	EFT	04/30/2018	London Health CDH	1002 · FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF	<u>-646.00</u>
TOTAL					-646.00
Check	POS	04/02/2018	BackBlaze	1001 · Navigant GF Operating 6708 · Computer Development Program	<u>-7.75</u>
TOTAL					-7.75
Check	POS	04/10/2018	Craigs List	1001 · Navigant GF Operating 6707 · Newspaper Advertisements	<u>-25.00</u>
TOTAL					-25.00
Check	POS	04/11/2018	Sirius XM	1001 · Navigant GF Operating 6711 · Fire Chief Expenses	<u>-20.37</u>
TOTAL					-20.37
Check	POS	04/23/2018	Adobe Systems Inc.	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	<u>-64.16</u>
TOTAL					-64.16
Check	POS	04/24/2018	Carrot-Top Industries, Inc.	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	<u>-131.75</u>
TOTAL					-131.75
Check	POS	04/26/2018	Intuit	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	<u>-42.49</u>
TOTAL					-42.49
Check	1076	04/04/2018	NFPA	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	<u>-1,575.00</u>
TOTAL					-1,575.00
Check	4174	04/04/2018	AFLAC	1001 · Navigant GF Operating 2026 · AFLAC	<u>-1,709.91</u>
TOTAL					-1,709.91

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Type	Num	Date	Name	Account	Paid Amount
Check	4175	04/04/2018	Allied Auto Parts	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance	-7.24 -41.42 -14.75 -27.62
TOTAL					-91.03
Check	4176	04/04/2018	Timothy M. Bliss, Attorney at Law	1001 · Navigant GF Operating 6703.02 · Legal - CBA	-218.75
TOTAL					-218.75
Check	4177	04/04/2018	Belmont Springs	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	-47.71 -43.37 -27.17 -31.27
TOTAL					-149.52
Check	4178	04/04/2018	Beacon Mutual Insurance	1001 · Navigant GF Operating 6701 · Insurances	-22.00
TOTAL					-22.00
Check	4179	04/04/2018	Blue Cross & Blue Shield	1001 · Navigant GF Operating 6410.01 · Healthcare Insurance 6510.01 · Healthcare Insurance -Retirees 6610.01 · Healthcare Insurance -Admin	-70,046.38 -10,290.26 -5,317.84
TOTAL					-85,654.48
Check	4180	04/04/2018	Blue Cross Blue Shield -MCA	1001 · Navigant GF Operating 6510.01 · Healthcare Insurance -Retirees	-924.00
TOTAL					-924.00
Check	4181	04/04/2018	A. Charpentier Power Systems	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	-195.00
TOTAL					-195.00
Check	4182	04/04/2018	TRIPP - Batteries Plus	1001 · Navigant GF Operating 6120 · Radio Equip Upgrades & Maint	-311.94
TOTAL					-311.94
Check	4183	04/04/2018	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	4184	04/04/2018	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	4185	04/04/2018	Depault Ace Hardware	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	-40.98 4.10
TOTAL					-36.88
Check	4186	04/04/2018	GA-REL Manufacturing Co.	1001 · Navigant GF Operating 6110 · Equipment Purchase & Upgrading	-153.66
TOTAL					-153.66
Check	4187	04/04/2018	National Grid Elec Sta5L	1001 · Navigant GF Operating 6200 · Electricity	-21.88

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Type	Num	Date	Name	Account	Paid Amount
TOTAL					-21.88
Check	4188	04/04/2018	National Grid Elec Sta4L	1001 · Navigant GF Operating 6200 · Electricity	-21.88
TOTAL					-21.88
Check	4189	04/04/2018	NAPA Auto Parts	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance	-52.08 -17.92
TOTAL					-70.00
Check	4190	04/04/2018	Purchase Power	1001 · Navigant GF Operating 6706 · Printing & Postage	-159.74
TOTAL					-159.74
Check	4191	04/04/2018	Ralco Equipment Co., Inc	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-2,546.45
TOTAL					-2,546.45
Check	4192	04/04/2018	Video Artistry	1001 · Navigant GF Operating 6716 · Videographer	-180.00
TOTAL					-180.00
Check	4193	04/04/2018	Vision Government Solutions, Inc.	1001 · Navigant GF Operating 6908 · Professional Development	-375.00
TOTAL					-375.00
Check	4194	04/04/2018	The Valley Breeze	1001 · Navigant GF Operating 6707 · Newspaper Advertisements	-154.00
TOTAL					-154.00
Check	4195	04/04/2018	W.B. Mason Co., Inc	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	-11.99
TOTAL					-11.99
Check	4196	04/04/2018	Zoll Medical Corp	1001 · Navigant GF Operating 6125 · ALS & Medical Supplies	-161.80
TOTAL					-161.80
Check	4197	04/04/2018	TH Malloy & Sons, Inc	1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil	-2,974.39
TOTAL					-2,974.39
Check	4198	04/12/2018	Apex Technology Group	1001 · Navigant GF Operating 6708 · Computer Development Program 6708 · Computer Development Program	-99.00 -150.00
TOTAL					-249.00
Check	4199	04/12/2018	Michelle D. Baker, Esq.	1001 · Navigant GF Operating 1320.05 · Prepaid Expenses-Tax Sale Fees	-17,160.00
TOTAL					-17,160.00
Check	4200	04/12/2018	Janitech	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	-201.33 -317.58
TOTAL					-518.91
Check	4201	04/12/2018	L & J Auto	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance	-31.15 -199.19

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Type	Num	Date	Name	Account	Paid Amount
				6101 · Vehicle Repair & Maintenance	-76.00
TOTAL					-306.34
Check	4202	04/12/2018	Minuteman Trucks, Inc	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-37.88
TOTAL					-37.88
Check	4203	04/12/2018	Northeast Rescue Systems	1001 · Navigant GF Operating	
				7010 · Contingency	-879.00
TOTAL					-879.00
Check	4204	04/12/2018	National Grid Elec Sta1	1001 · Navigant GF Operating	
				6200 · Electricity	-769.48
TOTAL					-769.48
Check	4205	04/12/2018	National Grid Elec Sta4	1001 · Navigant GF Operating	
				6200 · Electricity	-1,116.92
TOTAL					-1,116.92
Check	4206	04/12/2018	National Grid Elec Sta5	1001 · Navigant GF Operating	
				6200 · Electricity	-362.19
TOTAL					-362.19
Check	4207	04/12/2018	National Grid Elec Sta5A	1001 · Navigant GF Operating	
				6200 · Electricity	-19.13
TOTAL					-19.13
Check	4208	04/12/2018	National Grid Gas Sta1	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-1,030.04
TOTAL					-1,030.04
Check	4209	04/12/2018	National Grid Gas Sta2	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-642.61
TOTAL					-642.61
Check	4210	04/12/2018	National Grid Gas Sta4	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-621.49
TOTAL					-621.49
Check	4211	04/12/2018	National Grid Gas Sta5A	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-100.00
TOTAL					-100.00
Check	4212	04/12/2018	National Grid Gas Sta5	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-757.55
TOTAL					-757.55
Check	4213	04/12/2018	Police & Firemen's Insurance Assoc.	1001 · Navigant GF Operating	
				2028 · P & F Insurance Assoc.	-586.20
TOTAL					-586.20
Check	4214	04/12/2018	Roger's Ace Hardware Inc	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-3.69
TOTAL					-3.69
Check	4215	04/12/2018	Rossi Law Offices LTD	1001 · Navigant GF Operating	
				7050 · Tax - Legal & Collection Fees	-124.99
TOTAL					-124.99

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Type	Num	Date	Name	Account	Paid Amount
Check	4216	04/23/2018	Vision Government Solutions, Inc.	1001 · Navigant GF Operating 1320.06 · Prepaid Expenses-Comp Tx Bills	-5,670.00
TOTAL					-5,670.00
Check	4217	04/27/2018	Greater Woonsocket Fire Chiefs Mutual Aid	1001 · Navigant GF Operating 6905.01 · Drills & Training 6905.01 · Drills & Training	-250.00 -250.00
TOTAL					-500.00
Check	4218	04/27/2018	Emergency Reporting	1001 · Navigant GF Operating 6145 · Reporting Software	-445.67
TOTAL					-445.67
Check	4219	04/27/2018	London Health Administrator	1001 · Navigant GF Operating 6410.03 · Healthcare Reimb. (HRA) -FF 6610.03 · Healthcare Reimb. (HRA)-Admin 6510.03 · Healthcare Reimb. (HRA)-Retiree	-709.75 -51.00 -25.50
TOTAL					-786.25
Check	4220	04/27/2018	Narragansett Bay Comm Sta1	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	-106.12
TOTAL					-106.12
Check	4221	04/27/2018	Narragansett Bay Comm Sta2	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	-76.50
TOTAL					-76.50
Check	4222	04/27/2018	Narragansett Bay Comm Sta4	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	-44.81
TOTAL					-44.81
Check	4223	04/27/2018	National Grid Elec Sta2	1001 · Navigant GF Operating 6200 · Electricity	-251.38
TOTAL					-251.38
Check	4224	04/27/2018	Verizon Wireless	1001 · Navigant GF Operating 6202.02 · Air Cards 6202.02 · Air Cards	-160.08 -320.08
TOTAL					-480.16
Check	4225	04/27/2018	VFIS	1001 · Navigant GF Operating 1320.01 · Prepaid Expenses-Insurances	-5,463.00
TOTAL					-5,463.00
Check	4226	04/27/2018	AFLAC	1001 · Navigant GF Operating 2026 · AFLAC	-1,139.94
TOTAL					-1,139.94
Check	4227	04/27/2018	Belmont Springs	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	-58.10 -46.48 -24.88 -21.29
TOTAL					-150.75
Check	4228	04/27/2018	Cox Communications	1001 · Navigant GF Operating 6202.01 · Telephone	-915.57
TOTAL					-915.57
Check	4229	04/27/2018	Kevin Clarke	1001 · Navigant GF Operating	

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

Type	Num	Date	Name	Account	Paid Amount
				6510.01 · Healthcare Insurance -Retirees	-57.69
TOTAL					-57.69
Check	4230	04/27/2018	Shell Fleet Plus	1001 · Navigant GF Operating	
				6100 · Vehicle Gas & Oil	-622.43
TOTAL					-622.43
Check	4231	04/27/2018	Staples Credit	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-4.98
TOTAL					-4.98
Check	4232	04/27/2018	The Valley Breeze	1001 · Navigant GF Operating	
				6707 · Newspaper Advertisements	-154.00
				6725 · Tax Sale Fee	-520.00
TOTAL					-674.00
Check	4233	04/27/2018	Video Artistry	1001 · Navigant GF Operating	
				6716 · Videographer	-180.00
TOTAL					-180.00
Check	4234	04/27/2018	Verizon	1001 · Navigant GF Operating	
				6202.01 · Telephone	-149.99
TOTAL					-149.99

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

	TOTAL				
	Apr 18	Jul '17 - Apr 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
4000.02 · Tax Revenue 2017	618,638.83	6,186,650.23	7,425,469.00	(1,238,818.77)	83.32%
4001 · Tax Revenue Prior Years	14,667.96	146,675.73	176,000.00	(29,324.27)	83.34%
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	4,986.61	53,428.54	35,000.00	18,428.54	152.65%
4015 · Fire Prevention/Plan Review	2,550.00	36,544.00	48,000.00	(11,456.00)	76.13%
4050 · Interest Income General Fund	183.91	6,361.34	8,000.00	(1,638.66)	79.52%
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	47.18	553.59	700.00	(146.41)	79.08%
4080 · Interest Income Navigant CD	108.12	1,063.27	0.00	1,063.27	100.0%
4103 · Grant Income	0.00	0.00	0.00	0.00	0.0%
4105 · Reimbursed Ins.-Former Employee	4,344.39	33,048.67	33,000.00	48.67	100.15%
4110 · Miscellaneous Other Income	30.42	14,026.25	5,000.00	9,026.25	280.53%
4110.1 · Revenue Rescue Income	0.00	9,082.49	10,000.00	(917.51)	90.83%
4110.2 · Insurance Refund	0.00	59,905.44	0.00	59,905.44	100.0%
4110.3 · Detail Reimbursement	1,247.40	22,377.90	43,000.00	(20,622.10)	52.04%
4110.4 · IOD Ins. Reimbursement	23,400.00	168,327.14	0.00	168,327.14	100.0%
4110.5 · Fire Prevention Reimbursement	0.00	0.00	0.00	0.00	0.0%
4110.6 · MLC Fees	2,750.00	25,300.00	20,000.00	5,300.00	126.5%
4110.7 · RB Battery Reimbursement	285.00	1,282.50	0.00	1,282.50	100.0%
4112 · Income Radio Box 2017	4,916.07	18,846.64	23,000.00	(4,153.36)	81.94%
4114 · Income Radio Box Prior Years	0.00	125.00	0.00	125.00	100.0%
4115 · Tax Sale Fee Income	25,400.77	98,381.43	30,000.00	68,381.43	327.94%
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	703,556.66	6,882,020.45	7,958,297.00	(1,076,276.55)	86.48%
Gross Profit	703,556.66	6,882,020.45	7,958,297.00	(1,076,276.55)	86.48%
Expense					
6100 · Vehicle Gas & Oil	3,596.82	34,500.43	35,000.00	(499.57)	98.57%
6101 · Vehicle Repair & Maintenance	3,051.70	98,966.35	85,000.00	13,966.35	116.43%
6110 · Equipment Purchase & Upgrading	153.66	20,983.37	40,000.00	(19,016.63)	52.46%
6110.01 · Turnout Gear	1,201.50	8,918.21	10,000.00	(1,081.79)	89.18%
6112 · Equipment Supplies & Repairs	0.00	7,271.24	10,000.00	(2,728.76)	72.71%
6113 · Equip Testing & Certification	656.16	8,156.25	10,000.00	(1,843.75)	81.56%
6120 · Radio Equip Upgrades & Maint	311.94	5,970.89	7,000.00	(1,029.11)	85.3%
6125 · ALS & Medical Supplies	161.80	7,161.94	10,000.00	(2,838.06)	71.62%
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	6,639.13	7,000.00	(360.87)	94.85%
6150 · Fire Alarm Testing	0.00	947.00	1,500.00	(553.00)	63.13%
6200 · Electricity	2,562.86	30,311.00	39,000.00	(8,689.00)	77.72%
6201 · Gas & Hot Water	3,151.69	17,076.00	15,000.00	2,076.00	113.84%
6202.01 · Telephone	1,065.56	10,684.35	15,000.00	(4,315.65)	71.23%
6202.02 · Air Cards	480.16	4,854.52	5,500.00	(645.48)	88.26%
6210 · Sewer Assessment & Usage	227.43	3,361.13	3,500.00	(138.87)	96.03%
6211 · Water Usage Fees	0.00	1,751.28	8,000.00	(6,248.72)	21.89%
6215.01 · Hydrant Fees - Cumberland	18,755.83	187,558.34	225,070.00	(37,511.66)	83.33%
6215.02 · Hydrant Fees - Pawtucket	0.00	103,002.43	138,000.00	(34,997.57)	74.64%
6301 · Building Supplies & Maint.	1,266.50	28,054.28	25,000.00	3,054.28	112.22%
6305 · Furnishings	0.00	409.98	2,000.00	(1,590.02)	20.5%
6400.01 · Firefighters Salaries	197,506.04	2,152,336.07	2,863,239.00	(710,902.93)	75.17%
6400.02 · EMT Incentive	6,353.68	66,571.38	86,000.00	(19,428.62)	77.41%
6400.03 · OT Wages	63,939.76	919,412.20	575,941.00	343,471.20	159.64%
6400.08 · Holiday Stipend	13,455.79	149,784.03	165,186.00	(15,401.97)	90.68%
6400.09 · Longevity Pay	0.00	111,579.31	137,000.00	(25,420.69)	81.45%
6400.10 · Acting Officer Pay	92.46	1,428.81	2,000.00	(571.19)	71.44%
6400.11 · Detail Pay	966.00	17,082.04	15,000.00	2,082.04	113.88%
6400.12 · Other Salaries	0.00	0.00	20,000.00	(20,000.00)	0.0%
6400.13 · Injured on Duty Salaries	21,929.72	210,226.72	0.00	210,226.72	100.0%
6400.14 · Clothing Allowance	3,900.00	39,000.00	46,800.00	(7,800.00)	83.33%

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

	TOTAL				
	Apr 18	Jul '17 - Apr 18	Budget	\$ Over Budget	% of Budget
6400.15 · Education Incentive	500.00	5,000.00	7,000.00	(2,000.00)	71.43%
6401 · Payroll Tax Expense	20,989.65	266,865.43	334,942.00	(68,076.57)	79.68%
6402 · Pension Expense	52,238.66	585,485.46	706,115.00	(120,629.54)	82.92%
6410.01 · Healthcare Insurance	70,046.38	710,004.93	846,200.00	(136,195.07)	83.91%
6410.02 · Healthcare Co-Pays	(8,412.12)	(89,867.39)	(109,994.00)	20,126.61	81.7%
6410.03 · Healthcare Reimb. (HRA) -FF	6,098.07	36,089.38	40,000.00	(3,910.62)	90.22%
6410.04 · Healthcare -Dental	6,064.55	60,780.55	68,820.00	(8,039.45)	88.32%
6410.05 · Healthcare -Vision	400.00	4,000.00	5,100.00	(1,100.00)	78.43%
6420 · Life Insurance	862.50	8,625.00	10,350.00	(1,725.00)	83.33%
6430 · Education Tuition Cost	0.00	663.00	6,000.00	(5,337.00)	11.05%
6510.01 · Healthcare Insurance -Retirees	11,271.95	107,305.01	122,000.00	(14,694.99)	87.96%
6510.03 · Healthcare Reimb. (HRA)-Retiree	629.89	12,719.07	6,000.00	6,719.07	211.99%
6510.04 · Healthcare -Dental -Retirees	544.29	4,750.45	4,900.00	(149.55)	96.95%
6520 · COLA - Retirees	866.67	8,666.66	10,400.00	(1,733.34)	83.33%
6600 · Administrative Salaries	21,560.96	237,008.57	290,475.00	(53,466.43)	81.59%
6605 · District Commissioner Stipends	1,891.67	18,916.69	22,700.00	(3,783.31)	83.33%
6610.01 · Healthcare Insurance -Admin	5,317.84	53,178.40	67,700.00	(14,521.60)	78.55%
6610.02 · Healthcare Co-Pays -Admin	(489.56)	(6,421.59)	(8,300.00)	1,878.41	77.37%
6610.03 · Healthcare Reimb. (HRA)-Admin	51.00	8,948.41	6,500.00	2,448.41	137.67%
6610.04 · Healthcare -Dental -Admin	553.96	5,539.60	6,648.00	(1,108.40)	83.33%
6615 · Payroll Tax Expense -Admin	1,585.96	17,550.47	22,200.00	(4,649.53)	79.06%
6701 · Insurances	25,354.91	247,911.18	336,000.00	(88,088.82)	73.78%
6703.01 · Legal	0.00	14,281.25	20,000.00	(5,718.75)	71.41%
6703.02 · Legal - CBA	218.75	7,768.75	5,000.00	2,768.75	155.38%
6705 · Office Supplies & Expenses	81.13	7,324.34	9,500.00	(2,175.66)	77.1%
6706 · Printing & Postage	159.74	3,392.00	5,000.00	(1,608.00)	67.84%
6707 · Newspaper Advertisements	333.00	1,171.00	1,500.00	(329.00)	78.07%
6708 · Computer Development Program	256.75	1,996.27	2,500.00	(503.73)	79.85%
6709 · Computerized Tax Bills	1,125.00	11,250.00	13,500.00	(2,250.00)	83.33%
6710 · External Accounting Fees	1,666.65	18,786.63	20,000.00	(1,213.37)	93.93%
6711 · Fire Chief Expenses	20.37	804.92	1,500.00	(695.08)	53.66%
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	577.00	6,636.10	12,000.00	(5,363.90)	55.3%
6715 · Professional Fees	0.00	140.00	2,000.00	(1,860.00)	7.0%
6716 · Videographer	360.00	2,490.00	2,500.00	(10.00)	99.6%
6720 · Abatements	100.70	170.02	20,000.00	(19,829.98)	0.85%
6725 · Tax Sale Fee	520.00	26,422.42	30,000.00	(3,577.58)	88.08%
6730 · Bank Service Fee	0.00	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	0.00	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	500.00	7,865.00	5,000.00	2,865.00	157.3%
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	375.00	675.00	500.00	175.00	135.0%
7010 · Contingency	879.00	6,596.22	9,000.00	(2,403.78)	73.29%
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	7,571.52	7,500.00	71.52	100.95%
7040 · Spec. Fund Fire Prevention Exp	1,617.49	17,262.25	18,000.00	(737.75)	95.9%
7050 · Tax - Legal & Collection Fees	124.99	572.57	1,000.00	(427.43)	57.26%
7080 · Interest Expense-L-1 Truck Loan	417.85	3,928.12	0.00	3,928.12	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 Reserves 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	573,344.95	6,734,180.47	7,958,297.00	(1,224,116.53)	84.62%
Net Ordinary Income	130,211.71	147,839.98	0.00	147,839.98	100.0%
Net Income	130,211.71	147,839.98	0.00	147,839.98	100.0%

Cumberland Fire District
Trial Balance
As of April 30, 2018

	Apr 30, 18	
	Debit	Credit
1001 · Navigant GF Operating	129,086.60	
1002 · FNB HRA Checking	5,749.00	
1003 · FNB HRA Savings	0.00	
1004 · FNB Fire Prevention	62,535.82	
1005 · Navigant Savings MM	301,336.02	
1007 · FNB Retiree HealthCare Fund	231,518.46	
1008 · FNB Truck Fund	40.03	
1009 · FNB FP Savings	16.76	
1010 · Navigant Comm/Training	91,913.45	
1011 · Navigant CD	106,363.27	
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	31,632.09	
1215 · Tax Receivable 2017	275,272.30	
1300 · Collection/Returned CK Fees	150.00	
1305 · Tax Sale Fees	12,212.72	
1310 · Radio Box Fees	1,425.00	
1311 · FF Detail Receivable	739.20	
1312 · Fire Prevention Fees	180.00	
1313 · Misc Fire Prevention Receivable	313.50	
1315 · Misc. Accounts Receivable	456.48	
1316 · MLC Receivable	0.00	
1320 · Prepaid Expenses	0.00	
1320.01 · Prepaid Expenses-Insurances	60,340.82	
1320.02 · Prepaid Expenses-Hydrant Fees	36,511.66	
1320.03 · Prepaid Expenses-COLA	1,645.02	
1320.04 · Prepaid Expenses-Clothing Allow	3,750.00	
1320.05 · Prepaid Expenses-Tax Sale Fees	95,143.58	
1320.06 · Prepaid Expenses-Comp Tx Bills	5,774.18	
1320.07 · Prepaid Expenses-Audit/Acct Fee	0.00	
1320.08 · Prepaid Expenses-Comm Stipends	0.00	
1320.09 · Prepaid Expenses-Educ Incentive	1,000.00	
1320.10 · Prepaid Expenses-Equip Testing	0.00	
1320.11 · Pepaid Expenses-Radio Box Fund	1,703.14	
1320.12 · Prepaid Expense-Turnout Gear	2,403.00	
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
As of April 30, 2018

	Apr 30, 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	418.56	
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.		100.51
2035 · CMEFCU - SAVINGS	0.00	
2250 · Deferred Tax Revenue 2015/2016		5,998.00
2251 · Deferred Taxes 2016 & prior		10,137.32
2252 · Deferred Tax Revenue 2017-2018		1,236,371.77
2253 · Deferred Tax Revenue 2018-2019		7,044.04
2280 · Misc Other Deferred Revenue		1,825.00
2281 · Deferred Tax Sale Fee Income		66,532.12
2285 · Deferred Radio Box Income		5,703.36
2505 · Notes Payable - NCFD Truck Loan	0.00	
2510 · Notes Payable - L-1 Truck Loan		86,734.07
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		3,558.32
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		6,186,650.23
4001 · Tax Revenue Prior Years		146,675.73
4003 · Tax Revenue Refund	0.00	
4007 · NSF Fee Reimbursement Income	0.00	
4010 · Interest Income- Past Due Taxes		53,428.54
4015 · Fire Prevention/Plan Review		36,544.00
4050 · Interest Income General Fund		6,361.34
4060 · Interest Income Truck Fund		29.74
4065 · Interest Income Fire Prevention		10.55
4070 · Interest Income-Retiremt Health		553.59
4080 · Interest Income Navigant CD		1,063.27
4105 · Reimbursed Ins.-Former Employee		33,048.67
4110 · Miscellaneous Other Income		14,026.25
4110.1 · Revenue Rescue Income		9,082.49
4110.2 · Insurance Refund		59,905.44
4110.3 · Detail Reimbursement		22,377.90
4110.4 · IOD Ins. Reimbursement		168,327.14
4110.6 · MLC Fees		25,300.00
4110.7 · RB Battery Reimbursement		1,282.50
4112 · Income Radio Box 2017		18,846.64
4114 · Income Radio Box Prior Years		125.00
4115 · Tax Sale Fee Income		98,381.43
6100 · Vehicle Gas & Oil	34,500.43	
6101 · Vehicle Repair & Maintenance	98,966.35	
6110 · Equipment Purchase & Upgrading	20,983.37	
6110.01 · Turnout Gear	8,918.21	
6112 · Equipment Supplies & Repairs	7,271.24	
6113 · Equip Testing & Certification	8,156.25	
6120 · Radio Equip Upgrades & Maint	5,970.89	
6125 · ALS & Medical Supplies	7,161.94	
6130 · Air Cascade Maintenance	1,712.42	
6140 · Communications Upgrades	100.00	
6145 · Reporting Software	6,639.13	
6150 · Fire Alarm Testing	947.00	
6200 · Electricity	30,311.00	
6201 · Gas & Hot Water	17,076.00	
6202.01 · Telephone	10,684.35	
6202.02 · Air Cards	4,854.52	
6210 · Sewer Assessment & Usage	3,361.13	
6211 · Water Usage Fees	1,751.28	

Cumberland Fire District
Trial Balance
As of April 30, 2018

	Apr 30, 18	
	<u>Debit</u>	<u>Credit</u>
6215.01 · Hydrant Fees - Cumberland	187,558.34	
6215.02 · Hydrant Fees - Pawtucket	103,002.43	
6301 · Building Supplies & Maint.	28,054.28	
6305 · Furnishings	409.98	
6400.01 · Firefighters Salaries	2,152,336.07	
6400.02 · EMT Incentive	66,571.38	
6400.03 · OT Wages	919,412.20	
6400.08 · Holiday Stipend	149,784.03	
6400.09 · Longevity Pay	111,579.31	
6400.10 · Acting Officer Pay	1,428.81	
6400.11 · Detail Pay	17,082.04	
6400.12 · Other Salaries	0.00	
6400.13 · Injured on Duty Salaries	210,226.72	
6400.14 · Clothing Allowance	39,000.00	
6400.15 · Education Incentive	5,000.00	
6401 · Payroll Tax Expense	266,865.43	
6402 · Pension Expense	585,485.46	
6410.01 · Healthcare Insurance	710,004.93	
6410.02 · Healthcare Co-Pays		89,867.39
6410.03 · Healthcare Reimb. (HRA) -FF	36,089.38	
6410.04 · Healthcare -Dental	60,780.55	
6410.05 · Healthcare -Vision	4,000.00	
6420 · Life Insurance	8,625.00	
6430 · Education Tuition Cost	663.00	
6510.01 · Healthcare Insurance -Retirees	107,305.01	
6510.03 · Healthcare Reimb. (HRA)-Retiree	12,719.07	
6510.04 · Healthcare -Dental -Retirees	4,750.45	
6520 · COLA - Retirees	8,666.66	
6600 · Administrative Salaries	237,008.57	
6605 · District Commissioner Stipends	18,916.69	
6610.01 · Healthcare Insurance -Admin	53,178.40	
6610.02 · Healthcare Co-Pays -Admin		6,421.59
6610.03 · Healthcare Reimb. (HRA)-Admin	8,948.41	
6610.04 · Healthcare -Dental -Admin	5,539.60	
6615 · Payroll Tax Expense -Admin	17,550.47	
6701 · Insurances	247,911.18	
6703.01 · Legal	14,281.25	
6703.02 · Legal - CBA	7,768.75	
6705 · Office Supplies & Expenses	7,324.34	
6706 · Printing & Postage	3,392.00	
6707 · Newspaper Advertisements	1,171.00	
6708 · Computer Development Program	1,996.27	
6709 · Computerized Tax Bills	11,250.00	
6710 · External Accounting Fees	18,786.63	
6711 · Fire Chief Expenses	804.92	
6714 · Payroll Processing Fees	6,636.10	
6715 · Professional Fees	140.00	
6716 · Videographer	2,490.00	
6720 · Abatements	170.02	
6725 · Tax Sale Fee	26,422.42	
6730 · Bank Service Fee	142.00	
6800 · Affiliated Fire Associations	818.90	
6905.01 · Drills & Training	7,865.00	
6905.02 · FP & EMS Training	899.80	
6906 · Medical Examinations	2,688.50	
6908 · Professional Development	675.00	
7010 · Contingency	6,596.22	
7020 · Sick Time Payout	6,370.84	
7030 · Spec. Fund Radio Box Alarm	7,571.52	
7040 · Spec. Fund Fire Prevention Exp	17,262.25	
7050 · Tax - Legal & Collection Fees	572.57	
7080 · Interest Expense-L-1 Truck Loan	3,928.12	
7310 · Capital Improvements	15,725.67	
8010 · Station Building Fund	900.00	
TOTAL	<u>14,670,123.15</u>	<u>14,670,123.15</u>