



Cumberland Fire Department

Financial Report

Period Ending: May 31, 2018

Presented: June 26, 2018

Diane Karolyshyn, Finance Director

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

Month Ending May 2018	Beginning Balance 05/01/2018	New Receivables	Total Balance Due	Total Collected	Abatements and Adjustments	Refunds	Returned Checks	Ending Balance 05/31/2018	% of Total Outstanding Balance Collected
2016 & Prior	\$ 31,632.09		\$ 31,632.09	\$ 2,092.46				\$ 29,539.63	6.61%
2017	\$ 275,272.30		\$ 275,272.30	\$ 65,979.29		\$ 587.81		\$ 209,880.82	23.97%
2018 Prepaid	\$ (7,044.04)		\$ (7,044.04)	\$ 154.24				\$ (7,198.28)	
Total	\$ 299,860.35		\$ 299,860.35	\$ 68,225.99				\$ 231,634.36	22.75%

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

	<u>May 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Navigant GF Operating	133,737.43
1002 · FNB HRA Checking	6,673.13
1004 · FNB Fire Prevention	64,929.32
1005 · Navigant Savings MM	176,421.29
1007 · FNB Retiree HealthCare Fund	31,538.04
1008 · FNB Truck Fund	40.03
1009 · FNB FP Savings	16.76
1010 · Navigant Comm/Training	109,105.95
1011 · Navigant CD	106,475.11
1012 · Webster Bank	<u>300,000.00</u>
Total Checking/Savings	928,937.06
Other Current Assets	
1210 · Tax Receivable 2016 & Prior	29,539.63
1215 · Tax Receivable 2017	209,880.82
1300 · Collection/Returned CK Fees	50.00
1305 · Tax Sale Fees	-10,094.25
1310 · Radio Box Fees	22,775.00
1311 · FF Detail Receivable	924.00
1312 · Fire Prevention Fees	4,111.00
1313 · Misc Fire Prevention Receivable	285.00
1315 · Misc. Accounts Receivable	456.48
1320.01 · Prepaid Expenses-Insurances	33,745.41
1320.02 · Prepaid Expenses-Hydrant Fees	17,755.83
1320.03 · Prepaid Expenses-COLA	778.35
1320.05 · Prepaid Expenses-Tax Sale Fees	46,221.00
1320.09 · Prepaid Expenses-Educ Incentive	500.00
1320.11 · Pepaid Expenses-Radio Box Fund	851.57
1320.12 · Prepaid Expense-Turnout Gear	1,201.50
1321.01 · Deferred Expense 2018-19	<u>5,670.00</u>
Total Other Current Assets	<u>364,651.34</u>
Total Current Assets	1,293,588.40
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>2,968,915.98</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	-133.55
2028 · P & F Insurance Assoc.	196.77
2250 · Deferred Tax Revenue 2015/2016	5,998.00
2251 · Deferred Taxes 2016 & prior	10,137.32
2252 · Deferred Tax Revenue 2017-2018	729,074.40
2253 · Deferred Tax Revenue 2018-2019	7,198.28
2280 · Misc Other Deferred Revenue	1,825.00
2281 · Deferred Tax Sale Fee Income	33,387.25
2285 · Deferred Radio Box Income	787.29
2286 · Deferred Radio Box Income 2019	38,400.00
2510 · Notes Payable - L-1 Truck Loan	85,221.15
2512 · TAN Payable	500,000.00
2600 · Accrued Expenses	<u>381.67</u>
Total Other Current Liabilities	<u>1,489,598.78</u>
Total Current Liabilities	1,489,598.78
Total Liabilities	1,489,598.78
Equity	
3200 · Unrestricted Net Assets	-236,943.92
3300 · Fund Balance transfer from Old	1,722,932.47
Net Income	<u>-6,671.35</u>
Total Equity	<u>1,479,317.20</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,968,915.98</u></u>

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

Type	Num	Date	Name	Account	Paid Amount
Check	EFT	05/07/2018	London Health CDH	1002 · FNB HRA Checking	
				6410.03 · Healthcare Reimb. (HRA) -FF	-154.11
				6510.03 · Healthcare Reimb. (HRA)-Retiree	-1,797.06
TOTAL					-1,951.17
Check	EFT	05/14/2018	London Health CDH	1002 · FNB HRA Checking	
				6410.03 · Healthcare Reimb. (HRA) -FF	-70.70
				6510.03 · Healthcare Reimb. (HRA)-Retiree	-436.37
TOTAL					-507.07
Check	EFT	05/19/2018	Navigant Credit Union	1001 · Navigant GF Operating	
				2510 · Notes Payable - L-1 Truck Loan	-1,512.92
				7080 · Interest Expense-L-1 Truck Loan	-397.53
TOTAL					-1,910.45
Check	EFT	05/21/2018	London Health CDH	1002 · FNB HRA Checking	
				6410.03 · Healthcare Reimb. (HRA) -FF	-1,123.99
TOTAL					-1,123.99
Check	EFT	05/29/2018	London Health CDH	1002 · FNB HRA Checking	
				6410.03 · Healthcare Reimb. (HRA) -FF	-373.76
				6510.03 · Healthcare Reimb. (HRA)-Retiree	-119.88
TOTAL					-493.64
Check	POS	05/02/2018	BackBlaze	1001 · Navigant GF Operating	
				6708 · Computer Development Program	-7.50
TOTAL					-7.50
Check	POS	05/02/2018	Amazon.com	1001 · Navigant GF Operating	
				6125 · ALS & Medical Supplies	-21.31
TOTAL					-21.31
Check	POS	05/03/2018	Microsoft	1001 · Navigant GF Operating	
				6708 · Computer Development Program	-211.86
TOTAL					-211.86
Check	POS	05/08/2018	Bisco Industries	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-38.85
TOTAL					-38.85
Check	POS	05/10/2018	Lowe's	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-1,175.93
TOTAL					-1,175.93
Check	POS	05/11/2018	Sirius XM	1001 · Navigant GF Operating	
				6711 · Fire Chief Expenses	-20.37
TOTAL					-20.37
Check	POS	05/23/2018	Adobe Systems Inc.	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-64.16
TOTAL					-64.16
Check	POS	05/24/2018	Battery Sharks	1004 · FNB Fire Prevention	
				7040 · Spec. Fund Fire Prevention Exp	-175.50
TOTAL					-175.50
Check	POS	05/24/2018	NFPA Certification Department	1004 · FNB Fire Prevention	
				7040 · Spec. Fund Fire Prevention Exp	-150.00
				7040 · Spec. Fund Fire Prevention Exp	-150.00

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Type	Num	Date	Name	Account	Paid Amount
TOTAL					-300.00
Check	POS	05/25/2018	Miradore Ltd	1004 · FNB Fire Prevention	
				7040 · Spec. Fund Fire Prevention Exp	-16.00
TOTAL					-16.00
Check	POS	05/29/2018	Miradore Ltd	1004 · FNB Fire Prevention	
				7040 · Spec. Fund Fire Prevention Exp	-16.00
TOTAL					-16.00
Check	4235	05/01/2018	Blue Cross & Blue Shield	1001 · Navigant GF Operating	
				6410.01 · Healthcare Insurance	-73,497.06
				6510.01 · Healthcare Insurance -Retirees	-10,290.26
				6610.01 · Healthcare Insurance -Admin	-5,317.84
TOTAL					-89,105.16
Check	4236	05/01/2018	Blue Cross Blue Shield -MCA	1001 · Navigant GF Operating	
				6510.01 · Healthcare Insurance -Retirees	-924.00
TOTAL					-924.00
Check	4237	05/01/2018	Delta Dental	1001 · Navigant GF Operating	
				6410.04 · Healthcare -Dental	-6,064.55
				6510.04 · Healthcare -Dental -Retirees	-544.29
				6610.04 · Healthcare -Dental -Admin	-553.96
TOTAL					-7,162.80
Check	4238	05/01/2018	Minuteman Trucks, Inc	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-2,734.40
TOTAL					-2,734.40
Check	4239	05/01/2018	Kelley Nickson Morris	1001 · Navigant GF Operating	
				6703.01 · Legal	-4,200.00
				6703.02 · Legal - CBA	-625.00
TOTAL					-4,825.00
Check	4240	05/01/2018	Pawtucket Water Supply Board	1001 · Navigant GF Operating	
				6211 · Water Usage Fees	-50.42
TOTAL					-50.42
Check	4241	05/01/2018	Pawtucket Water Supply -Hydrants	1001 · Navigant GF Operating	
				6215.02 · Hydrant Fees - Pawtucket	-11,732.09
TOTAL					-11,732.09
Check	4242	05/10/2018	Archambault, Robert A.	1001 · Navigant GF Operating	
				2600 · Accrued Expenses	-800.00
TOTAL					-800.00
Check	4243	05/10/2018	Champagne, Ronald R.	1001 · Navigant GF Operating	
				2600 · Accrued Expenses	-800.00
TOTAL					-800.00
Check	4244	05/10/2018	Hogan, Timothy E.	1001 · Navigant GF Operating	
				2600 · Accrued Expenses	-800.00
TOTAL					-800.00
Check	4245	05/10/2018	Jones, Dana L.	1001 · Navigant GF Operating	
				2600 · Accrued Expenses	-800.00
TOTAL					-800.00
Check	4246	05/10/2018	Ouellette, Cynthia M.	1001 · Navigant GF Operating	

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Type	Num	Date	Name	Account	Paid Amount
				2600 · Accrued Expenses	-875.00
TOTAL					-875.00
Check	4247	05/10/2018	Santoro, Paul W.	1001 · Navigant GF Operating	
				2600 · Accrued Expenses	-800.00
TOTAL					-800.00
Check	4248	05/10/2018	Scullin, James E.	1001 · Navigant GF Operating	
				2600 · Accrued Expenses	-800.00
TOTAL					-800.00
Check	4249	05/10/2018	Allied Auto Parts	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-5.58
				6101 · Vehicle Repair & Maintenance	-35.58
TOTAL					-41.16
Check	4250	05/10/2018	American Safety Programs & Training Inc.	1001 · Navigant GF Operating	
				6905.02 · FP & EMS Training	-138.00
				6905.02 · FP & EMS Training	-72.00
				6905.02 · FP & EMS Training	-78.00
TOTAL					-288.00
Check	4251	05/10/2018	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	4252	05/10/2018	Depault Ace Hardware	1001 · Navigant GF Operating	
				6100 · Vehicle Gas & Oil	-13.18
TOTAL					-13.18
Check	4253	05/10/2018	Firematic Supply Co., Inc.	1001 · Navigant GF Operating	
				7010 · Contingency	-3,136.68
TOTAL					-3,136.68
Check	4254	05/10/2018	GA-REL Manufacturing Co.	1001 · Navigant GF Operating	
				6110 · Equipment Purchase & Upgrading	-82.74
TOTAL					-82.74
Check	4255	05/10/2018	Impact Custom Apparel LLC	1001 · Navigant GF Operating	
				6110 · Equipment Purchase & Upgrading	-267.00
TOTAL					-267.00
Check	4256	05/10/2018	Janitech	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-55.41
				6301 · Building Supplies & Maint.	-57.68
				6301 · Building Supplies & Maint.	-176.14
TOTAL					-289.23
Check	4257	05/10/2018	Moore Medical LLC	1001 · Navigant GF Operating	
				6125 · ALS & Medical Supplies	-54.00
TOTAL					-54.00
Check	4258	05/10/2018	National Grid Elec Sta4L	1001 · Navigant GF Operating	
				6200 · Electricity	-21.37
TOTAL					-21.37
Check	4259	05/10/2018	National Grid Elec Sta5L	1001 · Navigant GF Operating	
				6200 · Electricity	-21.37
TOTAL					-21.37

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Type	Num	Date	Name	Account	Paid Amount
Check	4260	05/10/2018	Northeast Rescue Systems	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	<u>-370.35</u>
TOTAL					-370.35
Check	4261	05/10/2018	Ralco Equipment Co., Inc	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-1,437.69</u>
TOTAL					-1,437.69
Check	4262	05/10/2018	S&D Road Service	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance	<u>-731.32</u> <u>-373.20</u>
TOTAL					-1,104.52
Check	4263	05/10/2018	Tap Auto Service	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-838.50</u>
TOTAL					-838.50
Check	4264	05/10/2018	W.B. Mason Co., Inc	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	<u>-54.06</u>
TOTAL					-54.06
Check	4265	05/16/2018	National Grid Elec Sta1	1001 · Navigant GF Operating 6200 · Electricity	<u>-615.03</u>
TOTAL					-615.03
Check	4266	05/16/2018	National Grid Elec Sta2	1001 · Navigant GF Operating 6200 · Electricity	<u>-268.18</u>
TOTAL					-268.18
Check	4267	05/16/2018	National Grid Elec Sta4	1001 · Navigant GF Operating 6200 · Electricity	<u>-1,104.24</u>
TOTAL					-1,104.24
Check	4268	05/16/2018	National Grid Elec Sta5	1001 · Navigant GF Operating 6200 · Electricity	<u>-442.90</u>
TOTAL					-442.90
Check	4269	05/16/2018	National Grid Elec Sta5A	1001 · Navigant GF Operating 6200 · Electricity	<u>-17.02</u>
TOTAL					-17.02
Check	4270	05/16/2018	National Grid Gas Sta1	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-669.82</u>
TOTAL					-669.82
Check	4271	05/16/2018	National Grid Gas Sta2	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-394.35</u>
TOTAL					-394.35
Check	4272	05/16/2018	National Grid Gas Sta4	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-313.52</u>
TOTAL					-313.52
Check	4273	05/16/2018	National Grid Gas Sta5	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-352.40</u>
TOTAL					-352.40
Check	4274	05/16/2018	National Grid Gas Sta5A	1001 · Navigant GF Operating	

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

Type	Num	Date	Name	Account	Paid Amount
				6201 · Gas & Hot Water	-100.00
TOTAL					-100.00
Check	4275	05/16/2018	Police & Firemen's Insurance Assoc.	1001 · Navigant GF Operating	
				2028 · P & F Insurance Assoc.	-627.04
TOTAL					-627.04
Check	4276	05/16/2018	Purchase Power	1001 · Navigant GF Operating	
				6706 · Printing & Postage	-79.29
TOTAL					-79.29
Check	4277	05/16/2018	Rossi Law Offices LTD	1001 · Navigant GF Operating	
				7050 · Tax - Legal & Collection Fees	-249.98
TOTAL					-249.98
Check	4278	05/16/2018	TH Malloy & Sons, Inc	1001 · Navigant GF Operating	
				6100 · Vehicle Gas & Oil	-2,981.07
TOTAL					-2,981.07
Check	4279	05/16/2018	Tire Doctor LLC	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-1,040.00
TOTAL					-1,040.00
Check	4280	05/16/2018	U.S. Postal Service	1001 · Navigant GF Operating	
				6706 · Printing & Postage	-234.00
TOTAL					-234.00
Check	4281	05/16/2018	Video Artistry	1001 · Navigant GF Operating	
				6716 · Videographer	-540.00
TOTAL					-540.00
Check	4282	05/16/2018	Verizon Wireless	1001 · Navigant GF Operating	
				6202.02 · Air Cards	-160.08
				6202.02 · Air Cards	-320.08
TOTAL					-480.16
Check	4283	05/21/2018	Cumberland Fire District	1001 · Navigant GF Operating	
				1002 · FNB HRA Checking	-5,000.00
TOTAL					-5,000.00
Check	4284	05/31/2018	Sara Fernandes	1001 · Navigant GF Operating	
				1215 · Tax Receivable 2017	-230.30
TOTAL					-230.30
Check	4285	05/31/2018	AFLAC	1001 · Navigant GF Operating	
				2026 · AFLAC	-1,139.94
TOTAL					-1,139.94
Check	4286	05/31/2018	Apex Technology Group	1001 · Navigant GF Operating	
				6708 · Computer Development Program	-99.00
				6708 · Computer Development Program	-75.00
TOTAL					-174.00
Check	4287	05/31/2018	The Call	1001 · Navigant GF Operating	
				6707 · Newspaper Advertisements	-701.40
TOTAL					-701.40
Check	4288	05/31/2018	Cox Communications	1001 · Navigant GF Operating	
				6202.01 · Telephone	-913.22

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

Type	Num	Date	Name	Account	Paid Amount
TOTAL					-913.22
Check	4289	05/31/2018	Kevin Clarke	1001 · Navigant GF Operating 6510.01 · Healthcare Insurance -Retirees	-63.63
TOTAL					-63.63
Check	4290	05/31/2018	Emergency Reporting	1001 · Navigant GF Operating 6145 · Reporting Software	-445.67
TOTAL					-445.67
Check	4291	05/31/2018	Moore Medical LLC	1001 · Navigant GF Operating 6125 · ALS & Medical Supplies	-295.51
TOTAL					-295.51
Check	4292	05/31/2018	Kelley Nickson Morris	1001 · Navigant GF Operating 6703.01 · Legal 6703.02 · Legal - CBA	-3,937.50 -125.00
TOTAL					-4,062.50
Check	4293	05/31/2018	Narragansett Bay Comm Sta4	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	-44.81
TOTAL					-44.81
Check	4294	05/31/2018	Narragansett Bay Comm Sta2	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	-75.48
TOTAL					-75.48
Check	4295	05/31/2018	Narragansett Bay Comm Sta1	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	-106.12
TOTAL					-106.12
Check	4296	05/31/2018	Purchase Power	1001 · Navigant GF Operating 6706 · Printing & Postage	-200.00
TOTAL					-200.00
Check	4297	05/31/2018	Shell Fleet Plus	1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil	-693.81
TOTAL					-693.81
Check	4298	05/31/2018	Verizon	1001 · Navigant GF Operating 6202.01 · Telephone	-149.99
TOTAL					-149.99
Check	4304	05/31/2018	Michael Cunha	1001 · Navigant GF Operating 1215 · Tax Receivable 2017 4010 · Interest Income- Past Due Taxes 1305 · Tax Sale Fees	-357.51 -35.97 -559.00
TOTAL					-952.48

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

	TOTAL				
	May 18	Jul '17 -May 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
4000.02 - Tax Revenue 2017	507,297.37	6,693,947.60	7,425,469.00	(731,521.40)	90.15%
4001 - Tax Revenue Prior Years	0.00	146,675.73	176,000.00	(29,324.27)	83.34%
4003 - Tax Revenue Refund	0.00	0.00	0.00	0.00	0.00%
4007 - NSF Fee Reimbursement Income	0.00	0.00	200.00	(200.00)	0.00%
4010 - Interest Income- Past Due Taxes	4,312.67	57,741.21	35,000.00	22,741.21	164.98%
4015 - Fire Prevention/Plan Review	6,832.00	43,376.00	48,000.00	(4,624.00)	90.37%
4050 - Interest Income General Fund	97.27	6,458.61	8,000.00	(1,541.39)	80.73%
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	19.58	573.17	700.00	(126.83)	81.88%
4080 - Interest Income Navigant CD	111.84	1,175.11	0.00	1,175.11	100.00%
4103 - Grant Income	0.00	0.00	0.00	0.00	0.00%
4105 - Reimbursed Ins.-Former Employee	3,063.35	36,112.02	33,000.00	3,112.02	109.43%
4110 - Miscellaneous Other Income	805.00	14,831.25	5,000.00	9,831.25	296.63%
4110.1 - Revenue Rescue Income	5,692.50	14,774.99	10,000.00	4,774.99	147.75%
4110.2 - Insurance Refund	997.00	60,902.44	0.00	60,902.44	100.00%
4110.3 - Detail Reimbursement	1,570.80	23,948.70	43,000.00	(19,051.30)	55.7%
4110.4 - IOD Ins. Reimbursement	24,814.29	193,141.43	0.00	193,141.43	100.00%
4110.5 - Fire Prevention Reimbursement	0.00	0.00	0.00	0.00	0.00%
4110.6 - MLC Fees	2,350.00	27,650.00	20,000.00	7,650.00	138.25%
4110.7 - RB Battery Reimbursement	114.00	1,396.50	0.00	1,396.50	100.00%
4112 - Income Radio Box 2017	4,916.07	23,762.71	23,000.00	762.71	103.32%
4114 - Income Radio Box Prior Years	0.00	125.00	0.00	125.00	100.00%
4115 - Tax Sale Fee Income	39,044.87	137,426.30	30,000.00	107,426.30	458.09%
4200 - Sale of Assets	0.00	0.00	0.00	0.00	0.00%
4400 - Appropriation from 1007 RH Fund	0.00	0.00	100,028.00	(100,028.00)	0.00%
Total Income	602,038.61	7,484,059.06	7,958,297.00	(474,237.94)	94.04%
Gross Profit	602,038.61	7,484,059.06	7,958,297.00	(474,237.94)	94.04%
Expense					
6100 - Vehicle Gas & Oil	3,688.06	38,188.49	35,000.00	3,188.49	109.11%
6101 - Vehicle Repair & Maintenance	7,235.12	106,201.47	85,000.00	21,201.47	124.94%
6110 - Equipment Purchase & Upgrading	349.74	21,333.11	40,000.00	(18,666.89)	53.33%
6110.01 - Turnout Gear	1,201.50	10,119.71	10,000.00	119.71	101.2%
6112 - Equipment Supplies & Repairs	370.35	7,641.59	10,000.00	(2,358.41)	76.42%
6113 - Equip Testing & Certification	0.00	8,156.25	10,000.00	(1,843.75)	81.56%
6120 - Radio Equip Upgrades & Maint	0.00	5,970.89	7,000.00	(1,029.11)	85.3%
6125 - ALS & Medical Supplies	370.82	7,532.76	10,000.00	(2,467.24)	75.33%
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	100.00%
6145 - Reporting Software	445.67	7,084.80	7,000.00	84.80	101.21%
6150 - Fire Alarm Testing	0.00	947.00	1,500.00	(553.00)	63.13%
6200 - Electricity	2,490.11	32,801.11	39,000.00	(6,198.89)	84.11%
6201 - Gas & Hot Water	1,830.09	18,906.09	15,000.00	3,906.09	126.04%
6202.01 - Telephone	1,063.21	11,747.56	15,000.00	(3,252.44)	78.32%
6202.02 - Air Cards	480.16	5,334.68	5,500.00	(165.32)	96.99%
6210 - Sewer Assessment & Usage	226.41	3,587.54	3,500.00	87.54	102.5%
6211 - Water Usage Fees	50.42	1,801.70	8,000.00	(6,198.30)	22.52%
6215.01 - Hydrant Fees - Cumberland	18,755.83	206,314.17	225,070.00	(18,755.83)	91.67%
6215.02 - Hydrant Fees - Pawtucket	11,732.09	114,734.52	138,000.00	(23,265.48)	83.14%
6301 - Building Supplies & Maint.	1,545.16	29,599.44	25,000.00	4,599.44	118.4%
6305 - Furnishings	0.00	409.98	2,000.00	(1,590.02)	20.5%
6400.01 - Firefighters Salaries	245,167.70	2,397,503.77	2,863,239.00	(465,735.23)	83.73%
6400.02 - EMT Incentive	7,903.64	74,475.02	86,000.00	(11,524.98)	86.6%
6400.03 - OT Wages	104,702.93	1,024,115.13	575,941.00	448,174.13	177.82%
6400.08 - Holiday Stipend	0.00	149,784.03	165,186.00	(15,401.97)	90.68%
6400.09 - Longevity Pay	9,707.87	121,287.18	137,000.00	(15,712.82)	88.53%
6400.10 - Acting Officer Pay	44.22	1,473.03	2,000.00	(526.97)	73.65%
6400.11 - Detail Pay	1,764.00	18,846.04	15,000.00	3,846.04	125.64%
6400.12 - Other Salaries	0.00	0.00	20,000.00	(20,000.00)	0.00%
6400.13 - Injured on Duty Salaries	28,086.75	238,313.47	0.00	238,313.47	100.00%

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

	TOTAL				
	May 18	Jul '17 -May 18	Budget	\$ Over Budget	% of Budget
6400.14 · Clothing Allowance	3,750.00	42,750.00	46,800.00	(4,050.00)	91.35%
6400.15 · Education Incentive	500.00	5,500.00	7,000.00	(1,500.00)	78.57%
6401 · Payroll Tax Expense	27,485.76	294,351.19	334,942.00	(40,590.81)	87.88%
6402 · Pension Expense	63,760.51	649,245.97	706,115.00	(56,869.03)	91.95%
6410.01 · Healthcare Insurance	73,497.06	783,501.99	846,200.00	(62,698.01)	92.59%
6410.02 · Healthcare Co-Pays	(10,528.09)	(100,395.48)	(109,994.00)	9,598.52	91.27%
6410.03 · Healthcare Reimb. (HRA) -FF	1,722.56	37,811.94	40,000.00	(2,188.06)	94.53%
6410.04 · Healthcare -Dental	6,064.55	66,845.10	68,820.00	(1,974.90)	97.13%
6410.05 · Healthcare -Vision	400.00	4,400.00	5,100.00	(700.00)	86.28%
6420 · Life Insurance	862.50	9,487.50	10,350.00	(862.50)	91.67%
6430 · Education Tuition Cost	0.00	663.00	6,000.00	(5,337.00)	11.05%
6510.01 · Healthcare Insurance -Retirees	11,277.89	118,582.90	122,000.00	(3,417.10)	97.2%
6510.03 · Healthcare Reimb. (HRA)-Retiree	2,353.31	15,072.38	6,000.00	9,072.38	251.21%
6510.04 · Healthcare -Dental -Retirees	544.29	5,294.74	4,900.00	394.74	108.06%
6520 · COLA - Retirees	866.67	9,533.33	10,400.00	(866.67)	91.67%
6600 · Administrative Salaries	23,575.61	260,584.18	290,475.00	(29,890.82)	89.71%
6605 · District Commissioner Stipends	1,891.67	20,808.36	22,700.00	(1,891.64)	91.67%
6610.01 · Healthcare Insurance -Admin	5,317.84	58,496.24	67,700.00	(9,203.76)	86.41%
6610.02 · Healthcare Co-Pays -Admin	(611.95)	(7,033.54)	(8,300.00)	1,266.46	84.74%
6610.03 · Healthcare Reimb. (HRA)-Admin	0.00	8,948.41	6,500.00	2,448.41	137.67%
6610.04 · Healthcare -Dental -Admin	553.96	6,093.56	6,648.00	(554.44)	91.66%
6615 · Payroll Tax Expense -Admin	1,724.19	19,274.66	22,200.00	(2,925.34)	86.82%
6701 · Insurances	25,332.91	273,244.09	336,000.00	(62,755.91)	81.32%
6703.01 · Legal	8,137.50	22,418.75	20,000.00	2,418.75	112.09%
6703.02 · Legal - CBA	750.00	8,518.75	5,000.00	3,518.75	170.38%
6705 · Office Supplies & Expenses	118.22	7,442.56	9,500.00	(2,057.44)	78.34%
6706 · Printing & Postage	513.29	3,905.29	5,000.00	(1,094.71)	78.11%
6707 · Newspaper Advertisements	701.40	1,872.40	1,500.00	372.40	124.83%
6708 · Computer Development Program	393.36	2,389.63	2,500.00	(110.37)	95.59%
6709 · Computerized Tax Bills	104.18	11,354.18	13,500.00	(2,145.82)	84.11%
6710 · External Accounting Fees	606.68	19,393.31	20,000.00	(606.69)	96.97%
6711 · Fire Chief Expenses	20.37	825.29	1,500.00	(674.71)	55.02%
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	746.01	7,382.11	12,000.00	(4,617.89)	61.52%
6715 · Professional Fees	0.00	140.00	2,000.00	(1,860.00)	7.0%
6716 · Videographer	540.00	3,030.00	2,500.00	530.00	121.2%
6720 · Abatements	0.00	170.02	20,000.00	(19,829.98)	0.85%
6725 · Tax Sale Fee	48,922.58	75,345.00	30,000.00	45,345.00	251.15%
6730 · Bank Service Fee	12.00	154.00	100.00	54.00	154.0%
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	0.00	7,865.00	5,000.00	2,865.00	157.3%
6905.02 · FP & EMS Training	288.00	1,187.80	3,000.00	(1,812.20)	39.59%
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	675.00	500.00	175.00	135.0%
7010 · Contingency	3,136.68	9,732.90	9,000.00	732.90	108.14%
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	8,423.09	7,500.00	923.09	112.31%
7040 · Spec. Fund Fire Prevention Exp	507.50	17,769.75	18,000.00	(230.25)	98.72%
7050 · Tax - Legal & Collection Fees	249.98	822.55	1,000.00	(177.45)	82.26%
7080 · Interest Expense-L-1 Truck Loan	397.53	4,325.65	0.00	4,325.65	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	756,549.94	7,490,730.41	7,958,297.00	(467,566.59)	94.13%
Net Ordinary Income	(154,511.33)	(6,671.35)	0.00	(6,671.35)	100.0%
Net Income	(154,511.33)	(6,671.35)	0.00	(6,671.35)	100.0%

Cumberland Fire District
Trial Balance
As of May 31, 2018

	May 31, 18	
	Debit	Credit
1001 · Navigant GF Operating	133,737.43	
1002 · FNB HRA Checking	6,673.13	
1003 · FNB HRA Savings	0.00	
1004 · FNB Fire Prevention	64,929.32	
1005 · Navigant Savings MM	176,421.29	
1007 · FNB Retiree HealthCare Fund	31,538.04	
1008 · FNB Truck Fund	40.03	
1009 · FNB FP Savings	16.76	
1010 · Navigant Comm/Training	109,105.95	
1011 · Navigant CD	106,475.11	
1012 · Webster Bank	300,000.00	
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	29,539.63	
1215 · Tax Receivable 2017	209,880.82	
1300 · Collection/Returned CK Fees	50.00	
1305 · Tax Sale Fees		10,094.25
1310 · Radio Box Fees	22,775.00	
1311 · FF Detail Receivable	924.00	
1312 · Fire Prevention Fees	4,111.00	
1313 · Misc Fire Prevention Receivable	285.00	
1315 · Misc. Accounts Receivable	456.48	
1316 · MLC Receivable	0.00	
1320 · Prepaid Expenses	0.00	
1320.01 · Prepaid Expenses-Insurances	33,745.41	
1320.02 · Prepaid Expenses-Hydrant Fees	17,755.83	
1320.03 · Prepaid Expenses-COLA	778.35	
1320.04 · Prepaid Expenses-Clothing Allow	0.00	
1320.05 · Prepaid Expenses-Tax Sale Fees	46,221.00	
1320.06 · Prepaid Expenses-Comp Tx Bills	0.00	
1320.07 · Prepaid Expenses-Audit/Acct Fee	0.00	
1320.08 · Prepaid Expenses-Comm Stipends	0.00	
1320.09 · Prepaid Expenses-Educ Incentive	500.00	
1320.10 · Prepaid Expenses-Equip Testing	0.00	
1320.11 · Pepaid Expenses-Radio Box Fund	851.57	
1320.12 · Prepaid Expense-Turnout Gear	1,201.50	
1321 · Deferred Expense	0.00	
1321.01 · Deferred Expense 2018-19	5,670.00	
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	

Cumberland Fire District
Trial Balance
As of May 31, 2018

	May 31, 18	
	Debit	Credit
2020.3 · State Pension WH EE 414H (CH4)	0.00	
2020.4 · State Pension WH EE 414H (NC5)	0.00	
2025.1 · 457(b) W/H AMI	0.00	
2025.2 · 457(b) W/H Nationwide	0.00	
2026 · AFLAC	133.55	
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.		196.77
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		729,074.40
2253 · Deferred Tax Revenue 2018-2019		7,198.28
2280 · Misc Other Deferred Revenue		1,825.00
2281 · Deferred Tax Sale Fee Income		33,387.25
2285 · Deferred Radio Box Income		787.29
2286 · Deferred Radio Box Income 2019		38,400.00
2505 · Notes Payable - NCFD Truck Loan	0.00	
2510 · Notes Payable - L-1 Truck Loan		85,221.15
2512 · TAN Payable		500,000.00
2520.1 · ACC. Retirement (ER)(VF1)	0.00	
2520.2 · ACC. Retirement (ER)(CF2)	0.00	
2520.3 · ACC. Retirement (ER)(CH4)	0.00	
2520.4 · ACC. Retirement (ER)(NC5)	0.00	
2600 · Accrued Expenses		381.67
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		6,693,947.60
4000.03 · Tax Revenue 2018		24,259.75
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		57,741.21
4015 · Fire Prevention/Plan Review		43,376.00
4050 · Interest Income General Fund		6,458.61
4060 · Interest Income Truck Fund		29.74
4065 · Interest Income Fire Prevention		10.55
4070 · Interest Income-Retiremt Health		573.17
4080 · Interest Income Navigant CD		1,175.11
4105 · Reimbursed Ins.-Former Employee		36,112.02
4110 · Miscellaneous Other Income		14,831.25
4110.1 · Revenue Rescue Income		14,774.99
4110.2 · Insurance Refund		60,902.44
4110.3 · Detail Reimbursement		23,948.70
4110.4 · IOD Ins. Reimbursement		193,141.43
4110.6 · MLC Fees		27,650.00
4110.7 · RB Battery Reimbursement		1,396.50
4112 · Income Radio Box 2017		23,762.71
4114 · Income Radio Box Prior Years		125.00
4115 · Tax Sale Fee Income		113,166.55
6100 · Vehicle Gas & Oil	38,188.49	
6101 · Vehicle Repair & Maintenance	106,201.47	
6110 · Equipment Purchase & Upgrading	21,333.11	
6110.01 · Turnout Gear	10,119.71	
6112 · Equipment Supplies & Repairs	7,641.59	
6113 · Equip Testing & Certification	8,156.25	
6120 · Radio Equip Upgrades & Maint	5,970.89	
6125 · ALS & Medical Supplies	7,532.76	
6130 · Air Cascade Maintenance	1,712.42	
6140 · Communications Upgrades	100.00	
6145 · Reporting Software	7,084.80	
6150 · Fire Alarm Testing	947.00	
6200 · Electricity	32,801.11	
6201 · Gas & Hot Water	18,906.09	
6202.01 · Telephone	11,747.56	

Cumberland Fire District
Trial Balance
 As of May 31, 2018

	May 31, 18	
	Debit	Credit
6202.02 · Air Cards	5,334.68	
6210 · Sewer Assessment & Usage	3,587.54	
6211 · Water Usage Fees	1,801.70	
6215.01 · Hydrant Fees - Cumberland	206,314.17	
6215.02 · Hydrant Fees - Pawtucket	114,734.52	
6301 · Building Supplies & Maint.	29,599.44	
6305 · Furnishings	409.98	
6400.01 · Firefighters Salaries	2,397,503.77	
6400.02 · EMT Incentive	74,475.02	
6400.03 · OT Wages	1,024,115.13	
6400.08 · Holiday Stipend	149,784.03	
6400.09 · Longevity Pay	121,287.18	
6400.10 · Acting Officer Pay	1,473.03	
6400.11 · Detail Pay	18,846.04	
6400.12 · Other Salaries	0.00	
6400.13 · Injured on Duty Salaries	238,313.47	
6400.14 · Clothing Allowance	42,750.00	
6400.15 · Education Incentive	5,500.00	
6401 · Payroll Tax Expense	294,351.19	
6402 · Pension Expense	649,245.97	
6410.01 · Healthcare Insurance	783,501.99	
6410.02 · Healthcare Co-Pays		100,395.48
6410.03 · Healthcare Reimb. (HRA) -FF	37,811.94	
6410.04 · Healthcare -Dental	66,845.10	
6410.05 · Healthcare -Vision	4,400.00	
6420 · Life Insurance	9,487.50	
6430 · Education Tuition Cost	663.00	
6510.01 · Healthcare Insurance -Retirees	118,582.90	
6510.03 · Healthcare Reimb. (HRA)-Retiree	15,072.38	
6510.04 · Healthcare -Dental -Retirees	5,294.74	
6520 · COLA - Retirees	9,533.33	
6600 · Administrative Salaries	260,584.18	
6605 · District Commissioner Stipends	20,808.36	
6610.01 · Healthcare Insurance -Admin	58,496.24	
6610.02 · Healthcare Co-Pays -Admin		7,033.54
6610.03 · Healthcare Reimb. (HRA)-Admin	8,948.41	
6610.04 · Healthcare -Dental -Admin	6,093.56	
6615 · Payroll Tax Expense -Admin	19,274.66	
6701 · Insurances	273,244.09	
6703.01 · Legal	22,418.75	
6703.02 · Legal - CBA	8,518.75	
6705 · Office Supplies & Expenses	7,442.56	
6706 · Printing & Postage	3,905.29	
6707 · Newspaper Advertisements	1,872.40	
6708 · Computer Development Program	2,389.63	
6709 · Computerized Tax Bills	11,354.18	
6710 · External Accounting Fees	19,393.31	
6711 · Fire Chief Expenses	825.29	
6714 · Payroll Processing Fees	7,382.11	
6715 · Professional Fees	140.00	
6716 · Videographer	3,030.00	
6720 · Abatements	170.02	
6725 · Tax Sale Fee	75,345.00	
6730 · Bank Service Fee	154.00	
6800 · Affiliated Fire Associations	818.90	
6905.01 · Drills & Training	7,865.00	
6905.02 · FP & EMS Training	1,187.80	
6906 · Medical Examinations	2,688.50	
6908 · Professional Development	675.00	
7010 · Contingency	9,732.90	
7020 · Sick Time Payout	6,370.84	
7030 · Spec. Fund Radio Box Alarm	8,423.09	
7040 · Spec. Fund Fire Prevention Exp	17,769.75	
7050 · Tax - Legal & Collection Fees	822.55	
7080 · Interest Expense-L-1 Truck Loan	4,325.65	
7310 · Capital Improvements	15,725.67	
8010 · Station Building Fund	900.00	
TOTAL	<u>15,281,998.67</u>	<u>15,281,998.67</u>