



Cumberland Fire Department

Financial Report

Period Ending: June 30, 2018

Presented: August 28, 2018

Diane Karolyshyn, Finance Director

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

Month Ending June 2018	Beginning Balance 06/01/2018	New Receivables	Total Balance Due	Total Collected	Abatements and Adjustments	Refunds	Returned Checks	Payment Transfers	Total Payments, Adjustments and Transfers	Ending Balance 06/30/2018	% of Total Outstanding Collected
2016 & Prior	\$ 29,539.63	\$ 383.78	\$ 29,923.41	\$ 251.49	\$ (8.34)			\$ (23.57)	\$ 219.58	\$ 29,703.83	0.73%
			\$ -					\$ -	\$ -	\$ -	
2017	\$ 209,880.82	\$ 90.43	\$ 209,971.25	\$ 42,190.46	\$ 25.18			\$ (9,293.92)	\$ 32,921.72	\$ 177,049.53	15.68%
			\$ -					\$ -	\$ -	\$ -	
2018 Prepaid	\$ (7,198.28)	\$ 7,748,607.42	\$ 7,741,409.14	\$ 1,805,002.07	\$ 25,450.96			\$ 27,528.65	\$ 1,857,981.68	\$ 5,883,427.46	24.00%
			\$ -					\$ -	\$ -	\$ -	
Total	\$ 163,996.18	\$ 7,749,081.63	\$ 7,913,077.81	\$ 1,847,444.02	\$ 25,467.80			\$ 18,211.16	\$ 1,891,122.98	\$ 6,021,954.83	23.90%

Cumberland Fire District
Balance Sheet
As of June 30, 2018

Jun 30, 18

ASSETS	
Current Assets	
Checking/Savings	
1001 · Navigant GF Operating	818,696.58
1002 · FNB HRA Checking	2,444.20
1004 · FNB Fire Prevention	70,954.32
1005 · Navigant Savings MM	751,611.04
1007 · FNB Retiree HealthCare Fund	208,589.71
1008 · FNB Truck Fund	40.03
1009 · FNB FP Savings	16.76
1010 · Navigant Comm/Training	119,037.95
1011 · Navigant CD	106,583.45
1012 · Webster Bank	100,000.00
Total Checking/Savings	<u>2,177,974.04</u>
Other Current Assets	
1210 · Tax Receivable Prior Years	29,703.83
1215 · Tax Receivable 2017	177,049.03
1216 · Tax Receivable 2018	5,883,427.46
1300 · Collection/Returned CK Fees	50.00
1305 · Tax Sale Fees	7,891.91
1310 · Radio Box Fees	12,900.00
1311 · FF Detail Receivable	1,709.40
1312 · Fire Prevention Fees	285.00
1313 · Misc Fire Prevention Receivable	228.00
1315 · Misc. Accounts Receivable	456.48
1321.01 · Deferred Expense 2018-19	5,670.00
Total Other Current Assets	<u>6,119,371.11</u>
Total Current Assets	<u>8,297,345.15</u>
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	10,081.93
1520 · Furniture and Fixtures	17,022.90
1600 · Accumulated Depreciation	<u>-4,467,717.00</u>
Total Fixed Assets	<u>1,672,137.64</u>
Other Assets	
1050 · Petty Cash-Tax Collector	750.00
1055 · Petty Cash Fire Chief	500.00
Total Other Assets	<u>1,250.00</u>
TOTAL ASSETS	<u><u>9,970,732.79</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2005 · Accrued Payroll at FYE	108,662.85
2011 · Payroll Tax FED W/H	-34.54
2013 · Payroll Tax SDI WH	230.74
2026 · AFLAC	151.46
2028 · P & F Insurance Assoc.	293.03
2250 · Deferred Tax Revenue 2015/2016	5,998.00
2251 · Deferred Taxes 2016 & prior	10,521.10
2252 · Deferred Tax Revenue 2017-2018	173,915.09
2253 · Deferred Tax Revenue 2018-2019	7,723,235.40
2281 · Deferred Tax Sale Fee Income	-12,780.67
2285 · Deferred Radio Box Income	587.29
2286 · Deferred Radio Box Income 2019	38,600.00
2510 · Notes Payable - L-1 Truck Loan	83,714.32
2512 · TAN Payable	500,000.00
2600 · Accrued Expenses	31,927.56
Total Other Current Liabilities	<u>8,665,021.63</u>
Total Current Liabilities	<u>8,665,021.63</u>
Total Liabilities	<u>8,665,021.63</u>
Equity	
3200 · Unrestricted Net Assets	-236,943.92
3300 · Fund Balance transfer from Old	1,722,932.47
Net Income	-180,277.39
Total Equity	<u>1,305,711.16</u>
TOTAL LIABILITIES & EQUITY	<u><u>9,970,732.79</u></u>

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

Type	Num	Date	Name	Account	Paid Amount
Check	EFT	06/04/2018	London Health CDH	1002 - FNB HRA Checking	
				6410.03 · Healthcare Reimb. (HRA) -FF	-2,079.30
				6510.03 · Healthcare Reimb. (HRA)-R...	-397.36
TOTAL					-2,476.66
Check	EFT	06/05/2018		1005 - Navigant Savings MM	
				6730 · Bank Service Fee	-12.00
TOTAL					-12.00
Check	EFT	06/11/2018	London Health CDH	1002 - FNB HRA Checking	
				6410.03 · Healthcare Reimb. (HRA) -FF	-79.47
TOTAL					-79.47
Check	EFT	06/18/2018	London Health CDH	1002 - FNB HRA Checking	
				6410.03 · Healthcare Reimb. (HRA) -FF	-1,213.25
TOTAL					-1,213.25
Check	EFT	06/19/2018	Navigant Credit Union	1001 - Navigant GF Operating	
				2510 · Notes Payable - L-1 Truck Loan	-1,506.83
				7080 · Interest Expense-L-1 Truck Loan	-403.62
TOTAL					-1,910.45
Check	EFT	06/25/2018	London Health CDH	1002 - FNB HRA Checking	
				6410.03 · Healthcare Reimb. (HRA) -FF	-459.55
TOTAL					-459.55
Check	POS	06/01/2018	BJ's	1001 - Navigant GF Operating	
				6301 · Building Supplies & Maint.	-28.66
				6705 · Office Supplies & Expenses	-42.46
TOTAL					-71.12
Check	POS	06/02/2018	BackBlaze	1001 - Navigant GF Operating	
				6708 · Computer Development Program	-7.75
TOTAL					-7.75
Check	POS	06/05/2018	Intuit Quickbooks	1001 - Navigant GF Operating	
				6708 · Computer Development Program	-559.95
				6708 · Computer Development Program	-39.20
TOTAL					-599.15
Check	POS	06/06/2018	Office of the Attorney General	1001 - Navigant GF Operating	
				6715 · Professional Fees	-10.70
TOTAL					-10.70
Check	POS	06/06/2018	Miradore Ltd	1004 - FNB Fire Prevention	
				7040 · Spec. Fund Fire Prevention Exp	-16.00
TOTAL					-16.00
Check	POS	06/11/2018	Sirius XM	1001 - Navigant GF Operating	
				6711 · Fire Chief Expenses	-20.37
TOTAL					-20.37
Check	POS	06/13/2018	Target Store	1001 - Navigant GF Operating	
				6301 · Building Supplies & Maint.	-85.59
TOTAL					-85.59
Check	POS	06/22/2018	Intuit	1001 - Navigant GF Operating	
				6705 · Office Supplies & Expenses	-134.98
TOTAL					-134.98

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Type	Num	Date	Name	Account	Paid Amount
Check	POS	06/23/2018	World Trophies Company, Inc.	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-63.00
TOTAL					-63.00
Check	POS	06/23/2018	Adobe Systems Inc.	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-64.16
TOTAL					-64.16
Check	POS	06/27/2018	BJ's	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-42.46
TOTAL					-42.46
Check	1013	06/29/2018	The Okonite Company, Inc.	1010 · Navigant Comm/Training	
				2285 · Deferred Radio Box Income	-200.00
TOTAL					-200.00
Check	4299	06/01/2018	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	4300	06/01/2018	Blue Cross Blue Shield -MCA	1001 · Navigant GF Operating	
				6510.01 · Healthcare Insurance -Retir...	-924.00
TOTAL					-924.00
Check	4301	06/01/2018	Blue Cross & Blue Shield	1001 · Navigant GF Operating	
				6410.01 · Healthcare Insurance	-71,771.72
				6510.01 · Healthcare Insurance -Retir...	-10,290.26
				6610.01 · Healthcare Insurance -Admin	-5,317.84
TOTAL					-87,379.82
Check	4302	06/01/2018	Pawtucket Water Supply -Hydrants	1001 · Navigant GF Operating	
				6215.02 · Hydrant Fees - Pawtucket	-11,353.63
TOTAL					-11,353.63
Check	4303	06/01/2018	Pawtucket Water Supply Board	1001 · Navigant GF Operating	
				6211 · Water Usage Fees	-49.95
TOTAL					-49.95
Check	4305	06/06/2018	Town of Cumberland Clerks Office	1001 · Navigant GF Operating	
				7050 · Tax - Legal & Collection Fees	-2,040.00
TOTAL					-2,040.00
Check	4306	06/07/2018	Belmont Springs	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-93.52
				6301 · Building Supplies & Maint.	-61.60
				6301 · Building Supplies & Maint.	-69.58
				6301 · Building Supplies & Maint.	-71.49
TOTAL					-296.19
Check	4307	06/07/2018	National Grid Elec Sta5L	1001 · Navigant GF Operating	
				6200 · Electricity	-17.43
TOTAL					-17.43
Check	4308	06/07/2018	National Grid Elec Sta4L	1001 · Navigant GF Operating	
				6200 · Electricity	-17.43
TOTAL					-17.43

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Type	Num	Date	Name	Account	Paid Amount
Check	4309	06/07/2018	Video Artistry	1001 · Navigant GF Operating 6716 · Videographer	-180.00
TOTAL					-180.00
Check	4310	06/07/2018	City of Woonsocket -Hydrants	1001 · Navigant GF Operating 6215.01 · Hydrant Fees - Cumberland	-767.36
TOTAL					-767.36
Check	4311	06/08/2018	Cumberland, RI - Water Sta 5	1001 · Navigant GF Operating 6211 · Water Usage Fees	-151.75
TOTAL					-151.75
Check	4312	06/08/2018	Cumberland, RI - Water Sta 2	1001 · Navigant GF Operating 6211 · Water Usage Fees	-96.30
TOTAL					-96.30
Check	4313	06/08/2018	Cumberland, RI - Water Sta 4	1001 · Navigant GF Operating 6211 · Water Usage Fees	-28.13
TOTAL					-28.13
Check	4314	06/18/2018	Michelle D. Baker, Esq.	1001 · Navigant GF Operating 1320.05 · Prepaid Expenses-Tax Sale...	-3,955.24
TOTAL					-3,955.24
Check	4315	06/20/2018	Hilltop Securities	1001 · Navigant GF Operating 7085.04 · TANS Financial Advisor	-3,250.00
TOTAL					-3,250.00
Check	4316	06/20/2018	Apex Technology Group	1001 · Navigant GF Operating 6708 · Computer Development Program 6708 · Computer Development Program	-99.00 -281.10
TOTAL					-380.10
Check	4317	06/20/2018	Air Cleaning Specialists of N.E., LLC	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	-255.00
TOTAL					-255.00
Check	4318	06/20/2018	Allied Auto Parts	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance	-31.90 -14.75
TOTAL					-46.65
Check	4319	06/20/2018	A & P Fire Systems	1001 · Navigant GF Operating 6150 · Fire Alarm Testing	-81.00
TOTAL					-81.00
Check	4320	06/20/2018	David Cinq-Mars	1001 · Navigant GF Operating 6430 · Education Tuition Cost	-834.00
TOTAL					-834.00
Check	4321	06/20/2018	C & S Specialty, Inc.	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	-104.82
TOTAL					-104.82
Check	4322	06/20/2018	Kevin Clarke	1001 · Navigant GF Operating 6510.01 · Healthcare Insurance -Retir...	-57.69
TOTAL					-57.69

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Type	Num	Date	Name	Account	Paid Amount
Check	4323	06/20/2018	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	4324	06/20/2018	DELL Marketing L.P.	1001 · Navigant GF Operating	
				6110 · Equipment Purchase & Upgrad...	-696.80
TOTAL					-696.80
Check	4325	06/20/2018	Depault Ace Hardware	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-10.19
TOTAL					-10.19
Check	4326	06/20/2018	Ergometrics	1001 · Navigant GF Operating	
				6905.01 · Drills & Training	-1,543.62
TOTAL					-1,543.62
Check	4327	06/20/2018	ICSC	1001 · Navigant GF Operating	
				6130 · Air Cascade Maintenance	-272.24
TOTAL					-272.24
Check	4328	06/20/2018	Janitech	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-218.12
				6301 · Building Supplies & Maint.	-62.79
				6301 · Building Supplies & Maint.	-63.95
				6301 · Building Supplies & Maint.	-114.63
				6301 · Building Supplies & Maint.	-23.32
				6301 · Building Supplies & Maint.	-62.79
TOTAL					-545.60
Check	4329	06/20/2018	Kelley Nickson Morris	1001 · Navigant GF Operating	
				6703.01 · Legal	-2,462.50
TOTAL					-2,462.50
Check	4330	06/20/2018	Minuteman Trucks, Inc	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-80.50
				6101 · Vehicle Repair & Maintenance	-182.95
TOTAL					-263.45
Check	4331	06/20/2018	Moore Medical LLC	1001 · Navigant GF Operating	
				6125 · First Aid Equip & Supplies	-424.14
TOTAL					-424.14
Check	4332	06/20/2018	National Grid Elec Sta1	1001 · Navigant GF Operating	
				6200 · Electricity	-641.84
TOTAL					-641.84
Check	4333	06/20/2018	National Grid Elec Sta2	1001 · Navigant GF Operating	
				6200 · Electricity	-375.55
TOTAL					-375.55
Check	4334	06/20/2018	National Grid Elec Sta4	1001 · Navigant GF Operating	
				6200 · Electricity	-995.62
TOTAL					-995.62
Check	4335	06/20/2018	National Grid Elec Sta5A	1001 · Navigant GF Operating	
				6200 · Electricity	-17.53
TOTAL					-17.53

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Type	Num	Date	Name	Account	Paid Amount
Check	4336	06/20/2018	National Grid Elec Sta5	1001 · Navigant GF Operating 6200 · Electricity	-512.65
TOTAL					-512.65
Check	4337	06/20/2018	National Grid Gas Sta1	1001 · Navigant GF Operating 6201 · Gas & Hot Water	-118.86
TOTAL					-118.86
Check	4338	06/20/2018	National Grid Gas Sta2	1001 · Navigant GF Operating 6201 · Gas & Hot Water	-41.60
TOTAL					-41.60
Check	4339	06/20/2018	National Grid Gas Sta4	1001 · Navigant GF Operating 6201 · Gas & Hot Water	-60.13
TOTAL					-60.13
Check	4340	06/20/2018	National Grid Gas Sta5	1001 · Navigant GF Operating 6201 · Gas & Hot Water	-73.31
TOTAL					-73.31
Check	4341	06/20/2018	National Grid Gas Sta5A	1001 · Navigant GF Operating 6201 · Gas & Hot Water	-100.00
TOTAL					-100.00
Check	4342	06/20/2018	Police & Firemen's Insurance Assoc.	1001 · Navigant GF Operating 2028 · P & F Insurance Assoc.	-627.04
TOTAL					-627.04
Check	4343	06/20/2018	Prescott H. Peirce Co. Inc.	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs 6112 · Equipment Supplies & Repairs	-327.75 -62.75
TOTAL					-390.50
Check	4344	06/20/2018	Piette McCoart	1001 · Navigant GF Operating 6710 · External Accounting Fees 2600 · Accrued Expenses	-1,138.33 -381.67
TOTAL					-1,520.00
Check	4345	06/20/2018	Vincent F. Ragosta, Jr.	1001 · Navigant GF Operating 6703.02 · Legal - CBA	-1,100.00
TOTAL					-1,100.00
Check	4346	06/20/2018	Ralco Equipment Co., Inc	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance	-1,079.36 -663.94 -1,556.68
TOTAL					-3,299.98
Check	4347	06/20/2018	RI Fire Instructors' Association	1001 · Navigant GF Operating 6905.01 · Drills & Training	-50.00
TOTAL					-50.00
Check	4348	06/20/2018	RICOH	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	-390.52
TOTAL					-390.52
Check	4349	06/20/2018	Shipman's Fire Equipment	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	-255.36
TOTAL					-255.36

**Cumberland Fire District
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June 2018**

Type	Num	Date	Name	Account	Paid Amount
Check	4350	06/20/2018	Smithfield Fire Department	1001 · Navigant GF Operating 6713 · Grants - Matching Funds	<u>-2,907.00</u>
TOTAL					-2,907.00
Check	4351	06/20/2018	Sterry Street Towing & Auto Transport	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-300.00</u>
TOTAL					-300.00
Check	4352	06/20/2018	S&D Road Service	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance	<u>-5,387.15</u> -758.89 -555.23 -490.33
TOTAL					-7,191.60
Check	4353	06/20/2018	Shechtman Halperin Savage, LLP	1001 · Navigant GF Operating 7085.03 · TANS Bond Counsel	<u>-4,092.46</u>
TOTAL					-4,092.46
Check	4354	06/20/2018	Staples Credit	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses 6705 · Office Supplies & Expenses 6705 · Office Supplies & Expenses	<u>-74.23</u> -7.29 -60.19
TOTAL					-141.71
Check	4355	06/20/2018	TH Malloy & Sons, Inc	1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil	<u>-3,300.33</u>
TOTAL					-3,300.33
Check	4356	06/20/2018	The Valley Breeze	1001 · Navigant GF Operating 6725 · Tax Sale Fee 6725 · Tax Sale Fee 6725 · Tax Sale Fee	<u>-154.00</u> -154.00 -154.00
TOTAL					-462.00
Check	4357	06/20/2018	Vision Government Solutions, Inc.	1001 · Navigant GF Operating 6908 · Professional Development	<u>-375.00</u>
TOTAL					-375.00
Check	4358	06/20/2018	W.B. Mason Co., Inc	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses 6705 · Office Supplies & Expenses	<u>-65.62</u> -22.90
TOTAL					-88.52
Check	4359	06/20/2018	Woonsocket Fire Department	1001 · Navigant GF Operating 6906 · Medical Examinations 6906 · Medical Examinations	<u>-300.00</u> -300.00
TOTAL					-600.00
Check	4360	06/21/2018	Verizon Wireless	1001 · Navigant GF Operating 6202.02 · Air Cards 6202.02 · Air Cards	<u>-160.08</u> -320.08
TOTAL					-480.16
Check	4365	06/21/2018	Narragansett Bay Comm Sta1	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	<u>-106.12</u>
TOTAL					-106.12
Check	4366	06/21/2018	Narragansett Bay Comm Sta2	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	<u>-76.50</u>
TOTAL					-76.50

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Type	Num	Date	Name	Account	Paid Amount
Check	4367	06/21/2018	Narragansett Bay Comm Sta4	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	-44.76
TOTAL					-44.76
Check	4368	06/21/2018	Cox Communications	1001 · Navigant GF Operating 6202.01 · Telephone	-913.88
TOTAL					-913.88
Check	4369	06/29/2018	Gregory Jones	1001 · Navigant GF Operating 6410.01 · Healthcare Insurance	-2,264.62
TOTAL					-2,264.62
Check	4370	06/29/2018	Gary Grenier	1001 · Navigant GF Operating 6410.01 · Healthcare Insurance	-2,264.62
TOTAL					-2,264.62
Check	4371	06/29/2018	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	4372	06/29/2018	Belmont Springs	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	-138.55 -68.21 -48.38 -40.23
TOTAL					-295.37
Check	4373	06/29/2018	B & M Printing	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	-15.00
TOTAL					-15.00
Check	4374	06/29/2018	Pawtucket Water Supply -Hydrants	1001 · Navigant GF Operating 6215.02 · Hydrant Fees - Pawtucket	-11,732.09
TOTAL					-11,732.09
Check	4375	06/29/2018	Pawtucket Water Supply Board	1001 · Navigant GF Operating 6211 · Water Usage Fees	-50.42
TOTAL					-50.42
Check	4376	06/29/2018	Janitech	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	-277.29
TOTAL					-277.29
Check	4377	06/29/2018	Minerva Cleaners	1001 · Navigant GF Operating 7010 · Contingency	-2,030.00
TOTAL					-2,030.00
Check	4378	06/29/2018	Minuteman Trucks, Inc	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-82.91
TOTAL					-82.91
Check	4379	06/29/2018	NETS	1001 · Navigant GF Operating 6113 · Equip Testing & Certification	-2,230.00
TOTAL					-2,230.00

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Type	Num	Date	Name	Account	Paid Amount
Check	4381	06/29/2018	Ralco Equipment Co., Inc	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-1,756.90
				6101 · Vehicle Repair & Maintenance	-4,226.73
TOTAL					-5,983.63
Check	4382	06/29/2018	Strobes N' More	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-63.96
TOTAL					-63.96
Check	4383	06/29/2018	Staples Credit	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-75.33
				6705 · Office Supplies & Expenses	-25.78
				6705 · Office Supplies & Expenses	-54.99
TOTAL					-156.10
Check	4384	06/29/2018	Simon's Supply	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-12.84
TOTAL					-12.84
Check	4385	06/29/2018	Shell Fleet Plus	1001 · Navigant GF Operating	
				6100 · Vehicle Gas & Oil	-497.42
TOTAL					-497.42
Check	4386	06/29/2018	Shipman's Fire Equipment	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-130.90
TOTAL					-130.90
Check	4387	06/29/2018	S&D Road Service	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-2,871.34
TOTAL					-2,871.34
Check	4388	06/29/2018	Tap Auto Service	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-135.44
TOTAL					-135.44
Check	4389	06/29/2018	Tire Doctor LLC	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-1,216.00
TOTAL					-1,216.00
Check	4390	06/29/2018	Verizon	1001 · Navigant GF Operating	
				6202.01 · Telephone	-149.99
TOTAL					-149.99
Check	4391	06/29/2018	W.B. Mason Co., Inc	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-7.90
				6705 · Office Supplies & Expenses	-14.36
				6705 · Office Supplies & Expenses	-62.54
TOTAL					-84.80
Check	4392	06/29/2018	Petty Cash	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-162.60
				6705 · Office Supplies & Expenses	-36.37
				6706 · Printing & Postage	-13.20
TOTAL					-212.17
Check	4393	06/29/2018	Partridge, Snow & Hahn LLP	1001 · Navigant GF Operating	
				7085.02 · TANS Bank Attorney Fee	-2,500.00
TOTAL					-2,500.00

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

Type	Num	Date	Name	Account	Paid Amount
Check	4394	06/29/2018	Cumberland Fire District	1001 - Navigant GF Operating	
				1007 - FNB Retiree HealthCare Fund	-177,045.66
TOTAL					-177,045.66
Check	4395	06/29/2018	A. Charpentier Power Systems	1001 - Navigant GF Operating	
				6301 - Building Supplies & Maint.	-193.00
TOTAL					-193.00
Check	4396	06/29/2018	AFLAC	1001 - Navigant GF Operating	
				2026 - AFLAC	-1,139.94
TOTAL					-1,139.94
Check	4397	06/29/2018	Town of Cumberland -Hwy Dept	1001 - Navigant GF Operating	
				6100 - Vehicle Gas & Oil	-59.02
				6100 - Vehicle Gas & Oil	-56.23
TOTAL					-115.25
Check	4398	06/29/2018	Depault Ace Hardware	1001 - Navigant GF Operating	
				6301 - Building Supplies & Maint.	-21.95
				6112 - Equipment Supplies & Repairs	-46.46
				6112 - Equipment Supplies & Repairs	6.85
TOTAL					-61.56
Check	4399	06/29/2018	EXXONMOBIL	1001 - Navigant GF Operating	
				6100 - Vehicle Gas & Oil	-49.00
TOTAL					-49.00
Check	4400	06/29/2018	Video Artistry	1001 - Navigant GF Operating	
				6716 - Videographer	-180.00
TOTAL					-180.00

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

Ordinary Income/Expense	TOTAL				
	Jun 18	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
Income					
4000.02 · Tax Revenue 2017	555,249.74	7,249,197.34	7,425,469.00	(176,271.66)	97.63%
4001 · Tax Revenue Prior Years	0.00	146,675.73	176,000.00	(29,324.27)	83.34%
4007 · NSF Fee Reimbursement Income	230.00	230.00	200.00	30.00	115.00%
4010 · Interest Income- Past Due Taxes	2,838.45	60,579.66	35,000.00	25,579.66	173.09%
4015 · Fire Prevention/Plan Review	2,205.00	45,581.00	48,000.00	(2,419.00)	94.96%
4050 · Interest Income General Fund	201.75	6,660.36	8,000.00	(1,339.64)	83.26%
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	6.01	579.18	700.00	(120.82)	82.74%
4080 · Interest Income Navigant CD	108.34	1,283.45	0.00	1,283.45	100.00%
4103 · Grant Income	0.00	0.00	0.00	0.00	0.00%
4105 · Reimbursed Ins.-Former Employee	5,401.14	41,513.16	33,000.00	8,513.16	125.8%
4110 · Miscellaneous Other Income	10.00	14,841.25	5,000.00	9,841.25	296.83%
4110.1 · Revenue Rescue Income	0.00	14,774.99	10,000.00	4,774.99	147.75%
4110.2 · Insurance Reimbursement	0.00	60,902.44	0.00	60,902.44	100.00%
4110.3 · Detail Reimbursement	1,524.60	25,288.50	43,000.00	(17,711.50)	58.81%
4110.4 · IOD Ins. Reimbursement	12,728.57	205,870.00	0.00	205,870.00	100.00%
4110.5 · Fire Prevention Reimbursement	0.00	0.00	0.00	0.00	0.00%
4110.6 · MLC Fees	2,825.00	30,475.00	20,000.00	10,475.00	152.38%
4110.7 · RB Battery Reimbursement	0.00	1,396.50	0.00	1,396.50	100.00%
4112 · Income Radio Box 2017	0.00	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	(14,154.33)	123,271.97	30,000.00	93,271.97	410.91%
4115.01 · Tax Sale Fee Income Prior Years	61,892.25	61,892.25	0.00	61,892.25	100.00%
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	631,066.52	8,114,940.78	7,958,297.00	156,643.78	101.97%
Gross Profit	631,066.52	8,114,940.78	7,958,297.00	156,643.78	101.97%
Expense					
6100 · Vehicle Gas & Oil	3,962.00	42,150.49	35,000.00	7,150.49	120.43%
6101 · Vehicle Repair & Maintenance	21,454.96	127,656.43	85,000.00	42,656.43	150.18%
6110 · Equipment Purchase & Upgrading	2,636.74	23,969.85	40,000.00	(16,030.15)	59.93%
6110.01 · Turnout Gear	1,201.50	11,321.21	10,000.00	1,321.21	113.21%
6112 · Equipment Supplies & Repairs	921.19	8,562.78	10,000.00	(1,437.22)	85.63%
6113 · Equip Testing & Certification	2,230.00	10,386.25	10,000.00	386.25	103.86%
6120 · Radio Equip Upgrades & Maint	0.00	5,970.89	7,000.00	(1,029.11)	85.3%
6125 · First Aid Equip & Supplies	424.14	7,956.90	10,000.00	(2,043.10)	79.57%
6130 · Air Cascade Maintenance	272.24	1,984.66	3,500.00	(1,515.34)	56.71%
6140 · Communications Upgrades	0.00	100.00	0.00	100.00	100.00%
6145 · Shared Communications	0.00	7,084.80	7,000.00	84.80	101.21%
6150 · Fire Alarm Testing	324.00	1,271.00	1,500.00	(229.00)	84.73%
6200 · Electricity	2,578.05	35,379.16	39,000.00	(3,620.84)	90.72%
6201 · Gas & Hot Water	393.90	19,299.99	15,000.00	4,299.99	128.67%
6202.01 · Telephone	1,063.87	12,811.43	15,000.00	(2,188.57)	85.41%
6202.02 · Air Cards	480.16	5,814.84	5,500.00	314.84	105.72%
6210 · Sewer Assessment & Usage	227.38	3,814.92	3,500.00	314.92	109.00%
6211 · Water Usage Fees	376.55	2,178.25	8,000.00	(5,821.75)	27.23%
6215.01 · Hydrant Fees - Cumberland	18,523.19	224,837.36	225,070.00	(232.64)	99.9%
6215.02 · Hydrant Fees - Pawtucket	23,085.72	137,820.24	138,000.00	(179.76)	99.87%
6301 · Building Supplies & Maint.	2,264.28	31,863.72	25,000.00	6,863.72	127.46%
6305 · Furnishings	0.00	409.98	2,000.00	(1,590.02)	20.5%
6400.01 · Firefighters Salaries	251,714.24	2,572,289.01	2,863,239.00	(290,949.99)	89.84%
6400.02 · EMT Incentive	7,942.10	82,417.12	86,000.00	(3,582.88)	95.83%
6400.03 · OT Wages	122,314.47	1,146,429.60	575,941.00	570,488.60	199.05%
6400.08 · Holiday Stipend	13,455.79	163,239.82	165,186.00	(1,946.18)	98.82%

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

	TOTAL				
	Jun 18	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
6400.09 · Longevity Pay	12,318.04	133,605.22	137,000.00	(3,394.78)	97.52%
6400.10 · Acting Officer Pay	164.82	1,637.85	2,000.00	(362.15)	81.89%
6400.11 · Detail Pay	2,478.00	21,324.04	15,000.00	6,324.04	142.16%
6400.12 · Other Salaries	0.00	0.00	20,000.00	(20,000.00)	0.0%
6400.13 · Injured on Duty Salaries	19,764.75	258,078.22	0.00	258,078.22	100.0%
6400.14 · Clothing Allowance	0.00	42,750.00	46,800.00	(4,050.00)	91.35%
6400.15 · Education Incentive	500.00	6,000.00	7,000.00	(1,000.00)	85.71%
6401 · Payroll Tax Expense	30,602.11	324,953.30	334,942.00	(9,988.70)	97.02%
6402 · Pension Expense	66,843.22	716,089.19	706,115.00	9,974.19	101.41%
6410.01 · Healthcare Insurance	76,300.96	859,802.95	846,200.00	13,602.95	101.61%
6410.02 · Healthcare Co-Pays	(10,528.09)	(110,923.57)	(109,994.00)	(929.57)	100.85%
6410.03 · Healthcare Reimb. (HRA) -FF	3,831.57	41,643.51	40,000.00	1,643.51	104.11%
6410.04 · Healthcare -Dental	6,064.55	72,909.65	68,820.00	4,089.65	105.94%
6410.05 · Healthcare -Vision	500.00	4,900.00	5,100.00	(200.00)	96.08%
6420 · Life Insurance	212.50	9,700.00	10,350.00	(650.00)	93.72%
6430 · Education Tuition Cost	834.00	1,497.00	6,000.00	(4,503.00)	24.95%
6510.01 · Healthcare Insurance -Retirees	12,165.95	130,748.85	122,000.00	8,748.85	107.17%
6510.03 · Healthcare Reimb. (HRA)-Retiree	397.36	15,469.74	6,000.00	9,469.74	257.83%
6510.04 · Healthcare -Dental -Retirees	544.29	5,839.03	4,900.00	939.03	119.16%
6520 · COLA - Retirees	778.35	10,311.68	10,400.00	(88.32)	99.15%
6600 · Administrative Salaries	28,951.32	289,535.50	290,475.00	(939.50)	99.68%
6605 · District Commissioner Stipends	1,891.64	22,700.00	22,700.00	0.00	100.0%
6610.01 · Healthcare Insurance -Admin	5,317.84	63,814.08	67,700.00	(3,885.92)	94.26%
6610.02 · Healthcare Co-Pays -Admin	(611.95)	(7,645.49)	(8,300.00)	654.51	92.11%
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	6,647.52	6,648.00	(0.48)	99.99%
6615 · Payroll Tax Expense -Admin	2,135.60	21,410.26	22,200.00	(789.74)	96.44%
6701 · Insurances	32,138.91	305,383.00	336,000.00	(30,617.00)	90.89%
6703.01 · Legal	2,462.50	24,881.25	20,000.00	4,881.25	124.41%
6703.02 · Legal - CBA	1,100.00	9,618.75	5,000.00	4,618.75	192.38%
6705 · Office Supplies & Expenses	1,260.08	8,702.64	9,500.00	(797.36)	91.61%
6706 · Printing & Postage	13.20	3,918.49	5,000.00	(1,081.51)	78.37%
6707 · Newspaper Advertisements	(305.00)	1,567.40	1,500.00	67.40	104.49%
6708 · Computer Development Program	987.00	3,376.63	2,500.00	876.63	135.07%
6709 · Computerized Tax Bills	0.00	11,354.18	13,500.00	(2,145.82)	84.11%
6710 · External Accounting Fees	1,138.33	20,531.64	20,000.00	531.64	102.66%
6711 · Fire Chief Expenses	20.37	845.66	1,500.00	(654.34)	56.38%
6712 · Fire Prevention Offset	0.00	0.00	1,000.00	(1,000.00)	0.0%
6713 · Grants - Matching Funds	2,907.00	2,907.00	5,000.00	(2,093.00)	58.14%
6714 · Payroll Processing Fees	646.90	8,029.01	12,000.00	(3,970.99)	66.91%
6715 · Professional Fees	10.70	150.70	2,000.00	(1,849.30)	7.54%
6716 · Videographer	360.00	3,390.00	2,500.00	890.00	135.6%
6720 · Abatements	220.78	390.80	20,000.00	(19,609.20)	1.95%
6725 · Tax Sale Fee	52,983.24	128,328.24	30,000.00	98,328.24	427.76%
6730 · Bank Service Fee	12.00	166.00	100.00	66.00	166.0%
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	1,593.62	9,458.62	5,000.00	4,458.62	189.17%
6905.02 · FP & EMS Training	0.00	1,187.80	3,000.00	(1,812.20)	39.59%
6906 · Medical Examinations	600.00	3,288.50	5,500.00	(2,211.50)	59.79%
6907 · Employee Support Health&Welfare	0.00	0.00	3,800.00	(3,800.00)	0.0%
6908 · Professional Development	375.00	1,050.00	500.00	550.00	210.0%
7010 · Contingency	28,463.00	38,195.90	9,000.00	29,195.90	424.4%
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	9,274.66	7,500.00	1,774.66	123.66%
7040 · Spec. Fund Fire Prevention Exp	16.00	17,785.75	18,000.00	(214.25)	98.81%
7050 · Tax - Legal & Collection Fees	0.00	822.55	1,000.00	(177.45)	82.26%

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

	TOTAL				
	Jun 18	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
7080 · Interest Expense-L-1 Truck Loan	403.62	4,729.27	0.00	4,729.27	100.0%
7085.01 · TANS Interest Expense	3,458.22	3,458.22	0.00	3,458.22	100.0%
7085.02 · TANS Bank Attorney Fee	2,500.00	2,500.00	0.00	2,500.00	100.0%
7085.03 · TANS Bond Counsel	4,092.46	4,092.46	0.00	4,092.46	100.0%
7085.04 · TANS Financial Advisor	3,250.00	3,250.00	0.00	3,250.00	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	881,416.76	8,295,218.17	7,958,297.00	336,921.17	104.23%
Net Ordinary Income	(250,350.24)	(180,277.39)	0.00	(180,277.39)	100.0%
Net Income	(250,350.24)	(180,277.39)	0.00	(180,277.39)	100.0%

Cumberland Fire District
Trial Balance
As of June 30, 2018

	Jun 30, 18	
	Debit	Credit
1001 · Navigant GF Operating	818,696.58	
1002 · FNB HRA Checking	2,444.20	
1003 · FNB HRA Savings	0.00	
1004 · FNB Fire Prevention	70,954.32	
1005 · Navigant Savings MM	751,611.04	
1007 · FNB Retiree HealthCare Fund	208,589.71	
1008 · FNB Truck Fund	40.03	
1009 · FNB FP Savings	16.76	
1010 · Navigant Comm/Training	119,037.95	
1011 · Navigant CD	106,583.45	
1012 · Webster Bank	100,000.00	
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 Prior Years	29,703.83	
1215 · Tax Receivable 2017	177,049.03	
1216 · Tax Receivable 2018	5,883,427.46	
1300 · Collection/Returned CK Fees	50.00	
1305 · Tax Sale Fees	7,891.91	
1310 · Radio Box Fees	12,900.00	
1311 · FF Detail Receivable	1,709.40	
1312 · Fire Prevention Fees	285.00	
1313 · Misc Fire Prevention Receivable	228.00	
1315 · Misc. Accounts Receivable	456.48	
1316 · MLC Receivable	0.00	
1320 · Prepaid Expenses	0.00	
1320.01 · Prepaid Expenses-Insurances	0.00	
1320.02 · Prepaid Expenses-Hydrant Fees	0.00	
1320.03 · Prepaid Expenses-COLA	0.00	
1320.04 · Prepaid Expenses-Clothing Allow	0.00	
1320.05 · Prepaid Expenses-Tax Sale Fees	0.00	
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	0.00	
1320.10 · Prepaid Expenses-Equip Testing	0.00	
1320.11 · Pepaid Expenses-Radio Box Fund	0.00	
1320.12 · Prepaid Expense-Turnout Gear	0.00	
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	10,081.93	
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		108,662.85
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	
2020.4 · State Pension WH EE 414H (NC5)	0.00	

Cumberland Fire District
Trial Balance
As of June 30, 2018

	Jun 30, 18	
	Debit	Credit
2025.1 · 457(b) W/H AMI	0.00	
2025.2 · 457(b) W/H Nationwide	0.00	
2026 · AFLAC		151.46
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.		293.03
2035 · CMEFCU - SAVINGS	0.00	
2250 · Deferred Tax Revenue 2015/2016		5,998.00
2251 · Deferred Taxes 2016 & prior		10,521.10
2252 · Deferred Tax Revenue 2017-2018		173,915.09
2253 · Deferred Tax Revenue 2018-2019		7,723,235.40
2280 · Misc Other Deferred Revenue	0.00	
2281 · Deferred Tax Sale Fee Income	12,780.67	
2285 · Deferred Radio Box Income		587.29
2286 · Deferred Radio Box Income 2019		38,600.00
2505 · Notes Payable - NCFD Truck Loan	0.00	
2510 · Notes Payable - L-1 Truck Loan		83,714.32
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		31,927.56
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		7,249,197.34
4001 · Tax Revenue Prior Years		146,675.73
4003 · Tax Revenue Refund	0.00	
4007 · NSF Fee Reimbursement Income		230.00
4010 · Interest Income- Past Due Taxes		60,579.66
4015 · Fire Prevention/Plan Review		45,581.00
4050 · Interest Income General Fund		6,660.36
4060 · Interest Income Truck Fund		29.74
4065 · Interest Income Fire Prevention		10.55
4070 · Interest Income-Retiremt Health		579.18
4080 · Interest Income Navigant CD		1,283.45
4105 · Reimbursed Ins.-Former Employee		41,513.16
4110 · Miscellaneous Other Income		14,841.25
4110.1 · Revenue Rescue Income		14,774.99
4110.2 · Insurance Reimbursement		60,902.44
4110.3 · Detail Reimbursement		25,288.50
4110.4 · IOD Ins. Reimbursement		205,870.00
4110.6 · MLC Fees		30,475.00
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		123,271.97
4115.01 · Tax Sale Fee Income Prior Years		61,892.25
6100 · Vehicle Gas & Oil	42,150.49	
6101 · Vehicle Repair & Maintenance	127,656.43	
6110 · Equipment Purchase & Upgrading	23,969.85	
6110.01 · Turnout Gear	11,321.21	
6112 · Equipment Supplies & Repairs	8,562.78	
6113 · Equip Testing & Certification	10,386.25	
6120 · Radio Equip Upgrades & Maint	5,970.89	
6125 · First Aid Equip & Supplies	7,956.90	
6130 · Air Cascade Maintenance	1,984.66	
6140 · Communications Upgrades	100.00	
6145 · Shared Communications	7,084.80	
6150 · Fire Alarm Testing	1,271.00	
6200 · Electricity	35,379.16	
6201 · Gas & Hot Water	19,299.99	
6202.01 · Telephone	12,811.43	
6202.02 · Air Cards	5,814.84	
6210 · Sewer Assessment & Usage	3,814.92	
6211 · Water Usage Fees	2,178.25	
6215.01 · Hydrant Fees - Cumberland	224,837.36	
6215.02 · Hydrant Fees - Pawtucket	137,820.24	

Cumberland Fire District
Trial Balance
As of June 30, 2018

	Jun 30, 18	
	Debit	Credit
6301 · Building Supplies & Maint.	31,863.72	
6305 · Furnishings	409.98	
6400.01 · Firefighters Salaries	2,572,289.01	
6400.02 · EMT Incentive	82,417.12	
6400.03 · OT Wages	1,146,429.60	
6400.08 · Holiday Stipend	163,239.82	
6400.09 · Longevity Pay	133,605.22	
6400.10 · Acting Officer Pay	1,637.85	
6400.11 · Detail Pay	21,324.04	
6400.12 · Other Salaries	0.00	
6400.13 · Injured on Duty Salaries	258,078.22	
6400.14 · Clothing Allowance	42,750.00	
6400.15 · Education Incentive	6,000.00	
6401 · Payroll Tax Expense	324,953.30	
6402 · Pension Expense	716,089.19	
6410.01 · Healthcare Insurance	859,802.95	
6410.02 · Healthcare Co-Pays		110,923.57
6410.03 · Healthcare Reimb. (HRA) -FF	41,643.51	
6410.04 · Healthcare -Dental	72,909.65	
6410.05 · Healthcare -Vision	4,900.00	
6420 · Life Insurance	9,700.00	
6430 · Education Tuition Cost	1,497.00	
6510.01 · Healthcare Insurance -Retirees	130,748.85	
6510.03 · Healthcare Reimb. (HRA)-Retiree	15,469.74	
6510.04 · Healthcare -Dental -Retirees	5,839.03	
6520 · COLA - Retirees	10,311.68	
6600 · Administrative Salaries	289,535.50	
6605 · District Commissioner Stipends	22,700.00	
6610.01 · Healthcare Insurance -Admin	63,814.08	
6610.02 · Healthcare Co-Pays -Admin		7,645.49
6610.03 · Healthcare Reimb. (HRA)-Admin	8,948.41	
6610.04 · Healthcare -Dental -Admin	6,647.52	
6615 · Payroll Tax Expense -Admin	21,410.26	
6701 · Insurances	305,383.00	
6703.01 · Legal	24,881.25	
6703.02 · Legal - CBA	9,618.75	
6705 · Office Supplies & Expenses	8,702.64	
6706 · Printing & Postage	3,918.49	
6707 · Newspaper Advertisements	1,567.40	
6708 · Computer Development Program	3,376.63	
6709 · Computerized Tax Bills	11,354.18	
6710 · External Accounting Fees	20,531.64	
6711 · Fire Chief Expenses	845.66	
6713 · Grants - Matching Funds	2,907.00	
6714 · Payroll Processing Fees	8,029.01	
6715 · Professional Fees	150.70	
6716 · Videographer	3,390.00	
6720 · Abatements	390.80	
6725 · Tax Sale Fee	128,328.24	
6730 · Bank Service Fee	166.00	
6800 · Affiliated Fire Associations	818.90	
6905.01 · Drills & Training	9,458.62	
6905.02 · FP & EMS Training	1,187.80	
6906 · Medical Examinations	3,288.50	
6908 · Professional Development	1,050.00	
7010 · Contingency	38,195.90	
7020 · Sick Time Payout	6,370.84	
7030 · Spec. Fund Radio Box Alarm	9,274.66	
7040 · Spec. Fund Fire Prevention Exp	17,785.75	
7050 · Tax - Legal & Collection Fees	822.55	
7080 · Interest Expense-L-1 Truck Loan	4,729.27	
7085.01 · TANS Interest Expense	3,458.22	
7085.02 · TANS Bank Attorney Fee	2,500.00	
7085.03 · TANS Bond Counsel	4,092.46	
7085.04 · TANS Financial Advisor	3,250.00	
7310 · Capital Improvements	15,725.67	
8010 · Station Building Fund	900.00	
9999 · Ask My Accountant	0.00	
TOTAL	<u>23,101,996.15</u>	<u>23,101,996.15</u>