



Cumberland Fire Department

Financial Report

Period Ending: August 31, 2018

Presented: September 27, 2018

Diane Karolyshyn, Finance Director

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

Month Ending August 2018	Beginning Balance 08/01/2018	New Receivables	Total Balance Due	Total Collected	Abatements and Adjustments	Refunds	Returned Checks	Payment Transfers	Total Payments, Adjustments and Transfers	Ending Balance 08/31/2018	% of Total Outstanding Collected
2017 & prior	\$ 140,455.72	\$ 288.65	\$ 140,744.37	\$ 38,160.76	\$ 218.38		\$ (264.00)		\$ 38,115.14	\$ 102,629.23	27.08%
			\$ -						\$ -	\$ -	
2018	\$ 3,487,034.57	\$ 464.59	\$ 3,487,499.16	\$ 254,193.21		\$ (215.78)	\$ (143.91)	\$ 2.72	\$ 253,836.24	\$ 3,233,662.92	7.28%
			\$ -						\$ -	\$ -	
Total	\$ 3,627,490.29	\$ 753.24	\$ 3,628,243.53	\$ 292,353.97				\$ 2.72	\$ 292,356.69	\$ 3,335,886.84	8.06%

Cumberland Fire District
Balance Sheet
As of August 31, 2018

Aug 31, 18

ASSETS

Current Assets

Checking/Savings

1001 · Navigant GF Operating	126,881.91
1002 · FNB HRA Checking	8,870.63
1004 · FNB Fire Prevention	14,412.88
1005 · Navigant Savings MM	1,850,348.44
1007 · FNB Retiree HealthCare Fund	208,673.80
1008 · FNB Truck Fund	40.03
1009 · FNB FP Savings	62,938.93
1010 · Navigant Fire Alarm Maint	127,006.20
1011 · Navigant CD	106,807.71
1012 · Webster Bank	100,111.55

Total Checking/Savings 2,606,092.08

Other Current Assets

1210 · Tax Receivable Prior Years	102,629.23
1216 · Tax Receivable 2018	3,233,662.92
1300 · Collection/Returned CK Fees	115.00
1305 · Tax Sale Fees	5,487.11
1310 · Radio Box Fees	3,900.00
1311 · FF Detail Receivable	3,603.60
1313 · Misc Fire Prevention Receivable	171.00
1315 · Misc. Accounts Receivable	456.48

Total Other Current Assets 3,350,025.34

Total Current Assets 5,956,117.42

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	-4,467,717.00

Total Fixed Assets 1,672,137.64

Other Assets

1050 · Petty Cash-Tax Collector	750.00
1055 · Petty Cash Fire Chief	500.00

Total Other Assets 1,250.00

TOTAL ASSETS 7,629,505.06

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

2011 · Payroll Tax FED W/H	-34.54
2013 · Payroll Tax SDI WH	230.74
2026 · AFLAC	-418.47
2028 · P & F Insurance Assoc.	191.17
2252 · Deferred Tax Revenue 2017-2018	95,612.80
2253 · Deferred Tax Revenue 2018-2019	6,409,890.94
2280 · Misc Other Deferred Revenue	265.00
2281 · Deferred Tax Sale Fee Income	3,325.69
2285 · Deferred Radio Box Income	587.29
2286 · Deferred Radio Box Income 2019	2,600.00
2510 · Notes Payable - L-1 Truck Loan	80,666.36

Total Other Current Liabilities 6,592,916.98

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Equity

3200 · Unrestricted Net Assets	-417,221.31
3300 · Fund Balance transfer from Old	1,722,932.47
Net Income	-269,123.08

Total Equity 1,036,588.08

TOTAL LIABILITIES & EQUITY 7,629,505.06

Cumberland Fire District
Income & Expense Budget vs. Actual
July 2018 through August 2019

	TOTAL				
	Aug 18	Jul '18 - Aug 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
4000.03 - Tax Revenue 2018	643,540.58	1,287,081.16	7,722,487.00	(6,435,405.84)	16.67%
4001 - Tax Revenue Prior Years	38,160.76	104,427.53	150,000.00	(45,572.47)	69.62%
4007 - NSF Fee Reimbursement Income	0.00	0.00	200.00	(200.00)	0.0%
4010 - Interest Income- Past Due Taxes	6,259.72	11,353.98	50,000.00	(38,646.02)	22.71%
4015 - Fire Prevention/Plan Review	2,310.00	5,923.00	50,000.00	(44,077.00)	11.85%
4050 - Interest Income General Fund	1,227.94	2,215.62	8,000.00	(5,784.38)	27.7%
4060 - Interest Income Truck Fund	0.00	0.00	50.00	(50.00)	0.0%
4065 - Interest Income Fire Prevention	11.68	22.17	50.00	(27.83)	44.34%
4070 - Interest Income-Retiremt Health	42.53	84.09	400.00	(315.91)	21.02%
4080 - Interest Income Navigant CD	112.19	224.26	1,000.00	(775.74)	22.43%
4103 - Grant Income	0.00	0.00	0.00	0.00	0.0%
4105 - Reimbursed Ins.-Former Employee	5,113.43	9,818.23	38,594.00	(28,775.77)	25.44%
4110 - Miscellaneous Other Income	882.45	994.00	5,000.00	(4,006.00)	19.88%
4110.1 - Revenue Rescue Income	0.00	0.00	12,000.00	(12,000.00)	0.0%
4110.2 - Insurance Reimbursement	0.00	0.00	0.00	0.00	0.0%
4110.3 - Detail Reimbursement	6,106.20	8,046.60	43,000.00	(34,953.40)	18.71%
4110.4 - IOD Ins. Reimbursement	7,275.60	19,166.27	150,000.00	(130,833.73)	12.78%
4110.6 - MLC Fees	2,875.00	5,400.00	25,000.00	(19,600.00)	21.6%
4110.7 - RB Battery Reimbursement	0.00	0.00	0.00	0.00	0.0%
4111 - Income Radio Box 2018	3,143.00	36,000.00	38,200.00	(2,200.00)	94.24%
4114 - Income Radio Box Prior Years	0.00	0.00	500.00	(500.00)	0.0%
4115 - Tax Sale Fee Income	924.00	2,498.00	30,000.00	(27,502.00)	8.33%
4115.01 - Tax Sale Fee Income Prior Years	0.00	0.00	0.00	0.00	0.0%
4200 - Sale of Assets	0.00	0.00	0.00	0.00	0.0%
4300 - Transfer from Surplus (Cap Exp)	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	717,985.08	1,493,254.91	8,424,509.00	(6,931,254.09)	17.73%
Gross Profit	717,985.08	1,493,254.91	8,424,509.00	(6,931,254.09)	17.73%
Expense					
6100 - Vehicle Gas & Oil	4,405.63	7,924.67	40,000.00	(32,075.33)	19.81%
6101 - Vehicle Repair & Maintenance	5,197.56	16,703.99	85,000.00	(68,296.01)	19.65%
6110 - Equipment Purchase & Upgrading	0.00	94.68	20,000.00	(19,905.32)	0.47%
6110.01 - Turnout Gear	0.00	0.00	20,000.00	(20,000.00)	0.0%
6112 - Equipment Supplies & Repairs	192.27	260.10	7,000.00	(6,739.90)	3.72%
6113 - Equip Testing & Certification	0.00	2,900.00	7,000.00	(4,100.00)	41.43%
6120 - Radio Equip Upgrades & Maint	0.00	0.00	3,000.00	(3,000.00)	0.0%
6125 - First Aid Equip & Supplies	387.93	387.93	8,000.00	(7,612.07)	4.85%
6130 - Air Cascade Maintenance	0.00	0.00	2,500.00	(2,500.00)	0.0%
6140 - Communications Upgrades	0.00	0.00	0.00	0.00	0.0%
6145 - Shared Communications	445.67	1,337.01	7,000.00	(5,662.99)	19.1%
6150 - Fire Alarm Testing	81.00	81.00	1,500.00	(1,419.00)	5.4%
6200 - Electricity	3,617.09	6,644.65	36,000.00	(29,355.35)	18.46%
6201 - Gas & Hot Water	365.82	765.85	15,000.00	(14,234.15)	5.11%
6202.01 - Telephone	747.58	1,810.37	12,000.00	(10,189.63)	15.09%
6202.02 - Air Cards	480.12	960.24	5,500.00	(4,539.76)	17.46%
6210 - Sewer Assessment & Usage	237.67	464.03	4,000.00	(3,535.97)	11.6%
6211 - Water Usage Fees	59.36	118.25	4,000.00	(3,881.75)	2.96%
6215.01 - Hydrant Fees - Cumberland	0.00	224,070.00	225,070.00	(1,000.00)	99.56%
6215.02 - Hydrant Fees - Pawtucket	11,732.09	23,085.72	138,000.00	(114,914.28)	16.73%
6301 - Building Supplies & Maint.	3,296.78	5,201.30	25,000.00	(19,798.70)	20.81%
6305 - Furnishings	0.00	0.00	0.00	0.00	0.0%
6400.01 - Firefighters Salaries	213,552.98	428,167.01	2,920,500.00	(2,492,332.99)	14.66%
6400.02 - EMT Incentive	6,507.52	13,015.04	86,600.00	(73,584.96)	15.03%
6400.03 - OT Wages	80,084.15	163,772.17	1,055,014.00	(891,241.83)	15.52%
6400.08 - Holiday Stipend	14,008.55	28,017.10	168,490.00	(140,472.90)	16.63%
6400.09 - Longevity Pay	6,934.57	17,593.53	161,176.00	(143,582.47)	10.92%
6400.10 - Acting Officer Pay	149.65	397.70	2,000.00	(1,602.30)	19.89%
6400.11 - Detail Pay	2,142.00	3,654.00	15,000.00	(11,346.00)	24.36%
6400.12 - Other Salaries	0.00	0.00	2,000.00	(2,000.00)	0.0%
6400.13 - Injured on Duty Salaries	10,610.50	20,159.95	0.00	20,159.95	100.0%
6400.14 - Clothing Allowance	43,038.00	43,038.00	46,800.00	(3,762.00)	91.96%
6400.15 - Education Incentive	6,000.00	6,000.00	6,000.00	0.00	100.0%

**Cumberland Fire District
Income & Expense Budget vs. Actual
July 2018 through August 2019**

	TOTAL				
	Aug 18	Jul '18 - Aug 19	Budget	\$ Over Budget	% of Budget
6401 · Payroll Tax Expense	27,600.16	52,105.72	342,229.00	(290,123.28)	15.23%
6402 · Pension Expense	60,440.63	121,774.85	802,638.00	(680,863.15)	15.17%
6410.01 · Healthcare Insurance	73,014.60	146,029.20	893,479.00	(747,449.80)	16.34%
6410.02 · Healthcare Co-Pays	(10,784.80)	(21,673.12)	(142,195.00)	120,521.88	15.24%
6410.03 · Healthcare Reimb. (HRA) -FF	1,583.65	9,238.69	40,000.00	(30,761.31)	23.1%
6410.04 · Healthcare -Dental	6,347.91	12,695.82	77,315.00	(64,619.18)	16.42%
6410.05 · Healthcare -Vision	0.00	0.00	5,100.00	(5,100.00)	0.0%
6420 · Life Insurance	0.00	7,500.00	10,350.00	(2,850.00)	72.46%
6430 · Education Tuition Cost	843.98	843.98	2,000.00	(1,156.02)	42.2%
6510.01 · Healthcare Insurance -Retirees	12,823.54	25,647.58	141,299.00	(115,651.42)	18.15%
6510.03 · Healthcare Reimb. (HRA)-Retiree	3,588.65	4,011.51	10,000.00	(5,988.49)	40.12%
6510.04 · Healthcare -Dental -Retirees	569.73	1,139.46	6,988.00	(5,848.54)	16.31%
6520 · COLA - Retirees	0.00	11,934.47	11,935.00	(0.53)	100.0%
6600 · Administrative Salaries	24,000.19	48,529.42	310,284.00	(261,754.58)	15.64%
6605 · District Commissioner Stipends	3,783.36	3,783.36	22,700.00	(18,916.64)	16.67%
6610.01 · Healthcare Insurance -Admin	7,332.78	14,665.56	67,004.00	(52,338.44)	21.89%
6610.02 · Healthcare Co-Pays -Admin	(874.35)	(1,773.03)	(8,300.00)	6,526.97	21.36%
6610.03 · Healthcare Reimb. (HRA)-Admin	45.73	1,126.62	8,700.00	(7,573.38)	12.95%
6610.04 · Healthcare -Dental -Admin	869.76	1,449.60	7,112.00	(5,662.40)	20.38%
6615 · Payroll Tax Expense -Admin	1,811.92	3,593.59	22,970.00	(19,376.41)	15.65%
6701 · Insurances	5,120.00	273,855.00	352,800.00	(78,945.00)	77.62%
6703.01 · Legal	362.50	1,200.00	20,000.00	(18,800.00)	6.0%
6703.02 · Legal - CBA	1,200.00	1,200.00	30,000.00	(28,800.00)	4.0%
6705 · Office Supplies & Expenses	1,111.09	3,884.21	9,500.00	(5,615.79)	40.89%
6706 · Printing & Postage	200.00	479.29	5,000.00	(4,520.71)	9.59%
6707 · Newspaper Advertisements	0.00	0.00	1,500.00	(1,500.00)	0.0%
6708 · Computer Development Program	112.25	774.25	2,500.00	(1,725.75)	30.97%
6709 · Computerized Tax Bills	0.00	5,670.00	15,000.00	(9,330.00)	37.8%
6710 · External Accounting Fees	450.00	450.00	20,000.00	(19,550.00)	2.25%
6711 · Fire Chief Expenses	20.37	40.74	750.00	(709.26)	5.43%
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	676.16	1,259.75	7,000.00	(5,740.25)	18.0%
6715 · Professional Fees	0.00	0.00	2,000.00	(2,000.00)	0.0%
6716 · Videographer	0.00	180.00	3,000.00	(2,820.00)	6.0%
6720 · Abatements	518.38	548.88	500.00	48.88	109.78%
6725 · Tax Sale Fee	0.00	0.00	30,000.00	(30,000.00)	0.0%
6730 · Bank Service Fee	60.00	185.00	200.00	(15.00)	92.5%
6735 · IRS HRA Fee	0.00	142.38	0.00	142.38	100.0%
6800 · Affiliated Fire Associations	0.00	0.00	750.00	(750.00)	0.0%
6905.01 · Drills & Training	235.00	235.00	2,500.00	(2,265.00)	9.4%
6905.02 · FP & EMS Training	0.00	0.00	2,500.00	(2,500.00)	0.0%
6906 · Medical Examinations	0.00	0.00	3,000.00	(3,000.00)	0.0%
6907 · Employee Support Health&Welfare	73.44	73.44	3,800.00	(3,726.56)	1.93%
6908 · Professional Development	0.00	0.00	300.00	(300.00)	0.0%
7010 · Contingency	7,209.00	7,209.00	9,000.00	(1,791.00)	80.1%
7020 · Sick Time Payout	0.00	0.00	8,000.00	(8,000.00)	0.0%
7030 · Spec. Fund Radio Box Alarm	1,088.75	1,088.75	5,000.00	(3,911.25)	21.78%
7040 · Spec. Fund Fire Prevention Exp	352.00	3,616.38	18,000.00	(14,383.62)	20.09%
7050 · Tax - Legal & Collection Fees	265.41	265.41	1,000.00	(734.59)	26.54%
7080 · Interest Expense-L-1 Truck Loan	389.25	772.94	5,000.00	(4,227.06)	15.46%
7085.01 · TANS Interest Expense	0.00	0.00	4,200.00	(4,200.00)	0.0%
7085.02 · TANS Bank Attorney Fee	0.00	0.00	2,500.00	(2,500.00)	0.0%
7085.03 · TANS Bond Counsel	0.00	0.00	4,000.00	(4,000.00)	0.0%
7085.04 · TANS Financial Advisor	0.00	0.00	3,300.00	(3,300.00)	0.0%
7305 · Capital Expenditures	0.00	0.00	0.00	0.00	0.0%
7310 · Capital Improvements	0.00	0.00	25,000.00	(25,000.00)	0.0%
8000 · General Reserves Account	0.00	0.00	0.00	0.00	0.0%
8001 · Deficit Reduction Account	0.00	0.00	60,151.00	(60,151.00)	0.0%
8010 · Station Building Fund	0.00	0.00	0.00	0.00	0.0%
8100 · Actuarial Study of Retiree HC	0.00	0.00	0.00	0.00	0.0%
Total Expense	646,715.53	1,762,377.99	8,424,509.00	(6,662,131.01)	20.92%
Net Ordinary Income	71,269.55	(269,123.08)	0.00	(269,123.08)	100.0%
Net Income	71,269.55	(269,123.08)	0.00	(269,123.08)	100.0%

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

Type	Num	Date	Name	Account	Paid Amount
Check	EFT	08/06/2018	London Health CDH	1002 - FNB HRA Checking 6510.03 · Healthcare Reimb. (HRA)-Retiree 6410.03 · Healthcare Reimb. (HRA) -FF 6610.03 · Healthcare Reimb. (HRA)-Admin	-397.36 -129.45 -45.73
TOTAL					-572.54
Check	EFT	08/07/2018		1001 - Navigant GF Operating 6730 · Bank Service Fee	-15.00
TOTAL					-15.00
Check	EFT	08/09/2018		1001 - Navigant GF Operating 1316 · MLC Receivable 6730 · Bank Service Fee	-25.00 -15.00
TOTAL					-40.00
Check	EFT	08/09/2018		1001 - Navigant GF Operating 1316 · MLC Receivable 6730 · Bank Service Fee	-25.00 -15.00
TOTAL					-40.00
Check	EFT	08/09/2018		1001 - Navigant GF Operating 1216 · Tax Receivable 2018 1210 · Tax Receivable Prior Years 4010 · Interest Income- Past Due Taxes	-105.83 -211.56 -15.70
TOTAL					-333.09
Check	EFT	08/20/2018	London Health CDH	1002 - FNB HRA Checking 6510.03 · Healthcare Reimb. (HRA)-Retiree	-238.30
TOTAL					-238.30
Check	EFT	08/20/2018	Navigant Credit Union	1001 - Navigant GF Operating 2510 · Notes Payable - L-1 Truck Loan 7080 · Interest Expense-L-1 Truck Loan	-1,521.20 -389.25
TOTAL					-1,910.45
Check	EFT	08/27/2018	London Health CDH	1002 - FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF 6510.03 · Healthcare Reimb. (HRA)-Retiree	-1,454.20 -2,952.99
TOTAL					-4,407.19
Check	EFT	08/28/2018		1001 - Navigant GF Operating 6730 · Bank Service Fee	-15.00
TOTAL					-15.00
Check	EFT	08/31/2018		1001 - Navigant GF Operating 1216 · Tax Receivable 2018 1210 · Tax Receivable Prior Years 4010 · Interest Income- Past Due Taxes	-38.08 -52.44 -9.48
TOTAL					-100.00
Check	POS	08/02/2018	BackBlaze	1001 - Navigant GF Operating 6708 · Computer Development Program	-7.75
TOTAL					-7.75
Check	POS	08/02/2018	Amazon.com	1001 - Navigant GF Operating 6301 · Building Supplies & Maint. 6705 · Office Supplies & Expenses	-69.97 -13.98
TOTAL					-83.95
Check	POS	08/06/2018	Miradore Ltd	1004 - FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	-16.00
TOTAL					-16.00

**Cumberland Fire District
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August 2018**

Type	Num	Date	Name	Account	Paid Amount
Check	POS	08/09/2018	Check Mate Service Line	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	<u>-79.80</u>
TOTAL					-79.80
Check	POS	08/10/2018	Amazon.com	1001 · Navigant GF Operating 6125 · First Aid Equip & Supplies	<u>-57.52</u>
TOTAL					-57.52
Check	POS	08/11/2018	Sirius XM	1001 · Navigant GF Operating 6711 · Fire Chief Expenses	<u>-20.37</u>
TOTAL					-20.37
Check	POS	08/14/2018	Battery Sharks	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	<u>-174.06</u>
TOTAL					-174.06
Check	POS	08/16/2018	Wufoo	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	<u>-299.00</u>
TOTAL					-299.00
Check	POS	08/21/2018	Amazon.com	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	<u>-21.90</u>
TOTAL					-21.90
Check	POS	08/21/2018	Amazon.com	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	<u>-37.08</u>
TOTAL					-37.08
Check	POS	08/22/2018	Adobe Systems Inc.	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	<u>-64.16</u>
TOTAL					-64.16
Check	POS	08/31/2018	Dunkin Donuts	1001 · Navigant GF Operating 6907 · Employee Support Health&Welfare	<u>-73.44</u>
TOTAL					-73.44
Check	1014	08/16/2018	Norel Service Company, Inc.	1010 · Navigant Comm/Training 7030 · Spec. Fund Radio Box Alarm 7030 · Spec. Fund Radio Box Alarm	<u>-488.75</u> <u>-600.00</u>
TOTAL					-1,088.75
Check	1079	08/16/2018	NFPA Certification Department	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	<u>-150.00</u>
TOTAL					-150.00
Check	4465	08/01/2018	Blue Cross & Blue Shield	1001 · Navigant GF Operating 6410.01 · Healthcare Insurance 6510.01 · Healthcare Insurance -Retirees 6610.01 · Healthcare Insurance -Admin	<u>-73,014.60</u> <u>-11,842.35</u> <u>-7,332.78</u>
TOTAL					-92,189.73
Check	4466	08/01/2018	Blue Cross Blue Shield -MCA	1001 · Navigant GF Operating 6510.01 · Healthcare Insurance -Retirees	<u>-924.00</u>
TOTAL					-924.00

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

Type	Num	Date	Name	Account	Paid Amount
Check	4490	08/01/2018	Delta Dental	1001 - Navigant GF Operating	
				6410.04 - Healthcare -Dental	-6,347.91
				6510.04 - Healthcare -Dental -Retirees	-569.73
				6610.04 - Healthcare -Dental -Admin	-869.76
TOTAL					-7,787.40
Check	4492	08/09/2018	Michael J & Erin P Spaziani	1001 - Navigant GF Operating	
				1216 - Tax Receivable 2018	-215.78
TOTAL					-215.78
Check	4493	08/09/2018	Archambault, Robert A.	1001 - Navigant GF Operating	
				6605 - District Commissioner Stipends	-800.00
TOTAL					-800.00
Check	4494	08/09/2018	Hogan, Timothy E.	1001 - Navigant GF Operating	
				6605 - District Commissioner Stipends	-800.00
TOTAL					-800.00
Check	4495	08/09/2018	Jones, Dana L.	1001 - Navigant GF Operating	
				6605 - District Commissioner Stipends	-800.00
TOTAL					-800.00
Check	4496	08/09/2018	Ouellette, Cynthia M.	1001 - Navigant GF Operating	
				6605 - District Commissioner Stipends	-875.00
TOTAL					-875.00
Check	4497	08/09/2018	Picone, Vincent M	1001 - Navigant GF Operating	
				6605 - District Commissioner Stipends	-800.00
TOTAL					-800.00
Check	4498	08/09/2018	Santoro, Paul W.	1001 - Navigant GF Operating	
				6605 - District Commissioner Stipends	-800.00
TOTAL					-800.00
Check	4499	08/09/2018	Scullin, James E.	1001 - Navigant GF Operating	
				6605 - District Commissioner Stipends	-800.00
TOTAL					-800.00
Check	4500	08/09/2018	APB Plumbing & Heating	1001 - Navigant GF Operating	
				6301 - Building Supplies & Maint.	-800.00
TOTAL					-800.00
Check	4501	08/09/2018	Depault Ace Hardware	1001 - Navigant GF Operating	
				6301 - Building Supplies & Maint.	-103.88
				6301 - Building Supplies & Maint.	-67.85
				6112 - Equipment Supplies & Repairs	-46.17
				6301 - Building Supplies & Maint.	34.16
				7040 - Spec. Fund Fire Prevention Exp	-11.94
				6301 - Building Supplies & Maint.	19.49
TOTAL					-176.19
Check	4503	08/09/2018	Kafin Oil Co., Inc.	1001 - Navigant GF Operating	
				6301 - Building Supplies & Maint.	-683.00
TOTAL					-683.00
Check	4504	08/09/2018	Moore Medical LLC	1001 - Navigant GF Operating	
				6125 - First Aid Equip & Supplies	-330.41
TOTAL					-330.41

**Cumberland Fire District
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Type	Num	Date	Name	Account	Paid Amount
Check	4505	08/09/2018	National Grid Elec Sta4L	1001 · Navigant GF Operating 6200 · Electricity	<u>-17.03</u>
TOTAL					-17.03
Check	4506	08/09/2018	National Grid Elec Sta5L	1001 · Navigant GF Operating 6200 · Electricity	<u>-17.03</u>
TOTAL					-17.03
Check	4507	08/09/2018	Police & Firemen's Insurance Assoc.	1001 · Navigant GF Operating 2028 · P & F Insurance Assoc.	<u>-632.10</u>
TOTAL					-632.10
Check	4508	08/09/2018	Purchase Power	1001 · Navigant GF Operating 6706 · Printing & Postage	<u>-200.00</u>
TOTAL					-200.00
Check	4509	08/09/2018	Rossi Law Offices LTD	1001 · Navigant GF Operating 7050 · Tax - Legal & Collection Fees 7050 · Tax - Legal & Collection Fees	<u>-140.42</u>
TOTAL					-265.41
Check	4510	08/09/2018	State of Rhode Island	1001 · Navigant GF Operating 6905.01 · Drills & Training	<u>-235.00</u>
TOTAL					-235.00
Check	4511	08/16/2018	AFLAC	1001 · Navigant GF Operating 2026 · AFLAC	<u>-1,139.94</u>
TOTAL					-1,139.94
Check	4512	08/16/2018	A & P Fire Systems	1001 · Navigant GF Operating 6150 · Fire Alarm Testing	<u>-81.00</u>
TOTAL					-81.00
Check	4513	08/16/2018	A. Charpentier Power Systems	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	<u>-195.00</u>
TOTAL					-195.00
Check	4514	08/16/2018	B & M Printing	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	<u>-279.00</u>
TOTAL					-279.00
Check	4515	08/16/2018	C & S Specialty, Inc.	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	<u>-106.81</u>
TOTAL					-106.81
Check	4516	08/16/2018	Cumberland Pest Control, LLC	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	<u>-25.00</u>
TOTAL					-80.00
Check	4517	08/16/2018	Kafin Oil Co., Inc.	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	<u>-144.00</u>
TOTAL					-144.00

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

Type	Num	Date	Name	Account	Paid Amount
Check	4518	08/16/2018	NAPA Auto Parts	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-11.06
				6112 · Equipment Supplies & Repairs	-2.21
				6101 · Vehicle Repair & Maintenance	-119.88
				6101 · Vehicle Repair & Maintenance	-10.99
				6101 · Vehicle Repair & Maintenance	-24.57
				6101 · Vehicle Repair & Maintenance	79.90
TOTAL					-88.81
Check	4519	08/16/2018	National Grid Elec Sta1	1001 · Navigant GF Operating	
				6200 · Electricity	-944.03
TOTAL					-944.03
Check	4520	08/16/2018	National Grid Elec Sta2	1001 · Navigant GF Operating	
				6200 · Electricity	-731.23
TOTAL					-731.23
Check	4521	08/16/2018	National Grid Elec Sta4	1001 · Navigant GF Operating	
				6200 · Electricity	-1,140.36
TOTAL					-1,140.36
Check	4522	08/16/2018	National Grid Elec Sta5	1001 · Navigant GF Operating	
				6200 · Electricity	-753.65
TOTAL					-753.65
Check	4523	08/16/2018	National Grid Elec Sta5A	1001 · Navigant GF Operating	
				6200 · Electricity	-13.76
TOTAL					-13.76
Check	4524	08/16/2018	National Grid Gas Sta1	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-113.64
TOTAL					-113.64
Check	4525	08/16/2018	National Grid Gas Sta2	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-38.30
TOTAL					-38.30
Check	4526	08/16/2018	National Grid Gas Sta4	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-53.10
TOTAL					-53.10
Check	4527	08/16/2018	National Grid Gas Sta5	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-60.78
TOTAL					-60.78
Check	4528	08/16/2018	National Grid Gas Sta5A	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-100.00
TOTAL					-100.00
Check	4529	08/16/2018	R W Schofield	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-210.00
TOTAL					-210.00
Check	4530	08/16/2018	Strobes N' More	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-22.99
TOTAL					-22.99

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

Type	Num	Date	Name	Account	Paid Amount
Check	4531	08/16/2018	Tap Auto Service	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-55.00
				6101 · Vehicle Repair & Maintenance	-1,021.93
TOTAL					-1,076.93
Check	4532	08/16/2018	TH Malloy & Sons, Inc	1001 · Navigant GF Operating	
				6100 · Vehicle Gas & Oil	-3,608.59
TOTAL					-3,608.59
Check	4533	08/16/2018	Verizon Wireless	1001 · Navigant GF Operating	
				6202.02 · Air Cards	-160.04
				6202.02 · Air Cards	-320.08
TOTAL					-480.12
Check	4534	08/16/2018	Woonsocket Door	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-275.00
TOTAL					-275.00
Check	4535	08/22/2018	American Arbitration Association	1001 · Navigant GF Operating	
				6703.02 · Legal - CBA	-275.00
				6703.02 · Legal - CBA	-275.00
				6703.02 · Legal - CBA	-275.00
TOTAL					-825.00
Check	4536	08/22/2018	Timothy M. Bliss, Attorney at Law	1001 · Navigant GF Operating	
				6703.02 · Legal - CBA	-87.50
TOTAL					-87.50
Check	4537	08/22/2018	Cox Communications	1001 · Navigant GF Operating	
				6202.01 · Telephone	-747.58
TOTAL					-747.58
Check	4538	08/22/2018	David Cinq-Mars	1001 · Navigant GF Operating	
				6430 · Education Tuition Cost	-843.98
TOTAL					-843.98
Check	4539	08/22/2018	Narragansett Bay Comm Sta1	1001 · Navigant GF Operating	
				6210 · Sewer Assessment & Usage	-116.36
TOTAL					-116.36
Check	4540	08/22/2018	Narragansett Bay Comm Sta2	1001 · Navigant GF Operating	
				6210 · Sewer Assessment & Usage	-76.50
TOTAL					-76.50
Check	4541	08/22/2018	Narragansett Bay Comm Sta4	1001 · Navigant GF Operating	
				6210 · Sewer Assessment & Usage	-44.81
TOTAL					-44.81
Check	4542	08/22/2018	Emergency Reporting	1001 · Navigant GF Operating	
				6145 · Shared Communications	-445.67
TOTAL					-445.67
Check	4543	08/22/2018	Shell Fleet Plus	1001 · Navigant GF Operating	
				6100 · Vehicle Gas & Oil	-797.04
TOTAL					-797.04
Check	4544	08/22/2018	Minuteman Trucks, Inc	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-451.51
TOTAL					-451.51

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

Type	Num	Date	Name	Account	Paid Amount
Check	4545	08/22/2018	Piette McCoart	1001 · Navigant GF Operating	
				6710 · External Accounting Fees	-450.00
TOTAL					-450.00
Check	4546	08/22/2018	VFIS	1001 · Navigant GF Operating	
				6701 · Insurances	-5,120.00
TOTAL					-5,120.00
Check	4547	08/22/2018	Ralco Equipment Co., Inc	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-310.50
TOTAL					-310.50
Check	4548	08/22/2018	W.B. Mason Co., Inc	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-16.06
TOTAL					-16.06
Check	4549	08/27/2018	Cumberland Fire District	1001 · Navigant GF Operating	
				1002 · FNB HRA Checking	-10,000.00
TOTAL					-10,000.00
Check	4550	08/29/2018	AFLAC	1001 · Navigant GF Operating	
				2026 · AFLAC	-1,709.91
TOTAL					-1,709.91
Check	4551	08/29/2018	Apex Technology Group	1001 · Navigant GF Operating	
				6708 · Computer Development Program	-104.50
TOTAL					-104.50
Check	4552	08/29/2018	Bob's Auto Trim	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-250.00
TOTAL					-250.00
Check	4553	08/29/2018	Kevin Clarke	1001 · Navigant GF Operating	
				6510.01 · Healthcare Insurance -Retirees	-57.19
TOTAL					-57.19
Check	4554	08/29/2018	Janitech	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-327.88
				6301 · Building Supplies & Maint.	-45.73
				6301 · Building Supplies & Maint.	-348.12
TOTAL					-721.73
Check	4555	08/29/2018	Northeast Rescue Systems	1001 · Navigant GF Operating	
				7010 · Contingency	-5,845.00
				7010 · Contingency	-1,364.00
TOTAL					-7,209.00
Check	4556	08/29/2018	Pawtucket Water Supply Board	1001 · Navigant GF Operating	
				6211 · Water Usage Fees	-59.36
TOTAL					-59.36
Check	4557	08/29/2018	Pawtucket Water Supply -Hydrants	1001 · Navigant GF Operating	
				6215.02 · Hydrant Fees - Pawtucket	-11,732.09
TOTAL					-11,732.09
Check	4558	08/29/2018	Ralco Equipment Co., Inc	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-285.48
TOTAL					-285.48

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

Type	Num	Date	Name	Account	Paid Amount
Check	4560	08/29/2018	S&D Road Service	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-752.34
				6101 · Vehicle Repair & Maintenance	-1,541.58
				6101 · Vehicle Repair & Maintenance	-419.63
TOTAL					-2,713.55
Check	4561	08/29/2018	RICOH	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-337.19
TOTAL					-337.19
Check	4566	08/29/2018	Kelley Nickson Morris	1001 · Navigant GF Operating	
				6703.01 · Legal	-362.50
				6703.02 · Legal - CBA	-287.50
TOTAL					-650.00

Cumberland Fire District
Trial Balance
As of August 31, 2018

	Aug 31, 18	
	Debit	Credit
1001 · Navigant GF Operating	126,881.91	
1002 · FNB HRA Checking	8,870.63	
1003 · FNB HRA Savings	0.00	
1004 · FNB Fire Prevention	14,412.88	
1005 · Navigant Savings MM	1,850,348.44	
1007 · FNB Retiree HealthCare Fund	208,673.80	
1008 · FNB Truck Fund	40.03	
1009 · FNB FP Savings	62,938.93	
1010 · Navigant Fire Alarm Maint	127,006.20	
1011 · Navigant CD	106,807.71	
1012 · Webster Bank	100,111.55	
1020 · CMEFCU - Comm/Training Acct	0.00	
1025 · CFD Checking/Savings	0.00	
1026 · CHFD Checking/Savings	0.00	
1027 · NCFD Checking/Savings	0.00	
1028 · VFFD Checking/Savings	0.00	
1140 · Tax Receivable 2004 & prior	0.00	
1170 · Tax Receivable 2008 & prior	0.00	
1175 · Tax Receivable 2009	0.00	
1180 · Tax Receivable 2010	0.00	
1185 · Tax Receivable 2011	0.00	
1190 · Tax Receivable 2012	0.00	
1195 · Tax Receivable 2013	0.00	
1200 · Tax Receivable 2014	0.00	
1205 · Tax Receivable 2015 & Prior	0.00	
1210 · Tax Receivable Prior Years	102,629.23	
1215 · Tax Receivable 2017	0.00	
1216 · Tax Receivable 2018	3,233,662.92	
1300 · Collection/Returned CK Fees	115.00	
1305 · Tax Sale Fees	5,487.11	
1310 · Radio Box Fees	3,900.00	
1311 · FF Detail Receivable	3,603.60	
1312 · Fire Prevention Fees	0.00	
1313 · Misc Fire Prevention Receivable	171.00	
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	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	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	

Cumberland Fire District
Trial Balance
As of August 31, 2018

	Aug 31, 18	
	Debit	Credit
2005 · Accrued Payroll at FYE	0.00	
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	
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	418.47	
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.		191.17
2035 · CMEFCU - SAVINGS	0.00	
2250 · Deferred Tax Revenue 2015/2016	0.00	
2251 · Deferred Taxes 2016 & prior	0.00	
2252 · Deferred Tax Revenue 2017-2018		95,612.80
2253 · Deferred Tax Revenue 2018-2019		6,409,890.94
2280 · Misc Other Deferred Revenue		265.00
2281 · Deferred Tax Sale Fee Income		3,325.69
2285 · Deferred Radio Box Income		587.29
2286 · Deferred Radio Box Income 2019		2,600.00
2505 · Notes Payable - NCFD Truck Loan	0.00	
2510 · Notes Payable - L-1 Truck Loan		80,666.36
2512 · TAN Payable	0.00	
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	0.00	
2700 · Accrued 2016 Tax Revenue	0.00	
2700.01 · Accrued Tax Revenue 2017	0.00	
2705 · Accrued 2016 Radio Box Income	0.00	
2705.01 · Accrued Radio Box Income 2017	0.00	
3200 · Unrestricted Net Assets	417,221.31	
3300 · Fund Balance transfer from Old		1,722,932.47
4000.03 · Tax Revenue 2018		1,287,081.16
4001 · Tax Revenue Prior Years		104,427.53
4010 · Interest Income- Past Due Taxes		11,353.98
4015 · Fire Prevention/Plan Review		5,923.00
4050 · Interest Income General Fund		2,215.62
4065 · Interest Income Fire Prevention		22.17
4070 · Interest Income-Retiremt Health		84.09
4080 · Interest Income Navigant CD		224.26
4105 · Reimbursed Ins.-Former Employee		9,818.23
4110 · Miscellaneous Other Income		994.00
4110.3 · Detail Reimbursement		8,046.60
4110.4 · IOD Ins. Reimbursement		19,166.27
4110.6 · MLC Fees		5,400.00
4111 · Income Radio Box 2018		36,000.00
4115 · Tax Sale Fee Income		2,498.00
6100 · Vehicle Gas & Oil	7,924.67	
6101 · Vehicle Repair & Maintenance	16,703.99	
6110 · Equipment Purchase & Upgrading	94.68	
6112 · Equipment Supplies & Repairs	260.10	
6113 · Equip Testing & Certification	2,900.00	
6125 · First Aid Equip & Supplies	387.93	
6145 · Shared Communications	1,337.01	
6150 · Fire Alarm Testing	81.00	

Cumberland Fire District
Trial Balance
As of August 31, 2018

	Aug 31, 18	
	<u>Debit</u>	<u>Credit</u>
6200 · Electricity	6,644.65	
6201 · Gas & Hot Water	765.85	
6202.01 · Telephone	1,810.37	
6202.02 · Air Cards	960.24	
6210 · Sewer Assessment & Usage	464.03	
6211 · Water Usage Fees	118.25	
6215.01 · Hydrant Fees - Cumberland	224,070.00	
6215.02 · Hydrant Fees - Pawtucket	23,085.72	
6301 · Building Supplies & Maint.	5,201.30	
6400.01 · Firefighters Salaries	428,167.01	
6400.02 · EMT Incentive	13,015.04	
6400.03 · OT Wages	163,772.17	
6400.08 · Holiday Stipend	28,017.10	
6400.09 · Longevity Pay	17,593.53	
6400.10 · Acting Officer Pay	397.70	
6400.11 · Detail Pay	3,654.00	
6400.13 · Injured on Duty Salaries	20,159.95	
6400.14 · Clothing Allowance	43,038.00	
6400.15 · Education Incentive	6,000.00	
6401 · Payroll Tax Expense	52,105.72	
6402 · Pension Expense	121,774.85	
6410.01 · Healthcare Insurance	146,029.20	
6410.02 · Healthcare Co-Pays		21,673.12
6410.03 · Healthcare Reimb. (HRA) -FF	9,238.69	
6410.04 · Healthcare -Dental	12,695.82	
6420 · Life Insurance	7,500.00	
6430 · Education Tuition Cost	843.98	
6510.01 · Healthcare Insurance -Retirees	25,647.58	
6510.03 · Healthcare Reimb. (HRA)-Retiree	4,011.51	
6510.04 · Healthcare -Dental -Retirees	1,139.46	
6520 · COLA - Retirees	11,934.47	
6600 · Administrative Salaries	48,529.42	
6605 · District Commissioner Stipends	3,783.36	
6610.01 · Healthcare Insurance -Admin	14,665.56	
6610.02 · Healthcare Co-Pays -Admin		1,773.03
6610.03 · Healthcare Reimb. (HRA)-Admin	1,126.62	
6610.04 · Healthcare -Dental -Admin	1,449.60	
6615 · Payroll Tax Expense -Admin	3,593.59	
6701 · Insurances	273,855.00	
6703.01 · Legal	1,200.00	
6703.02 · Legal - CBA	1,200.00	
6705 · Office Supplies & Expenses	3,884.21	
6706 · Printing & Postage	479.29	
6708 · Computer Development Program	774.25	
6709 · Computerized Tax Bills	5,670.00	
6710 · External Accounting Fees	450.00	
6711 · Fire Chief Expenses	40.74	
6714 · Payroll Processing Fees	1,259.75	
6716 · Videographer	180.00	
6720 · Abatements	548.88	
6730 · Bank Service Fee	185.00	
6735 · IRS HRA Fee	142.38	
6905.01 · Drills & Training	235.00	
6907 · Employee Support Health&Welfare	73.44	
7010 · Contingency	7,209.00	
7030 · Spec. Fund Radio Box Alarm	1,088.75	
7040 · Spec. Fund Fire Prevention Exp	3,616.38	
7050 · Tax - Legal & Collection Fees	265.41	
7080 · Interest Expense-L-1 Truck Loan	772.94	
9999 · Ask My Accountant	0.00	
TOTAL	<u>14,300,720.52</u>	<u>14,300,720.52</u>