



Cumberland Fire Department

Financial Report

Period Ending: September 30, 2018

Presented: October 23, 2018

Diane Karolyshyn, Finance Director

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

Month Ending September 2018	Beginning Balance 09/01/2018	New Receivables	Total Balance Due	Total Collected	Abatements and Adjustments	Refunds	Returned Checks	Payment Transfers	Total Payments, Adjustments and Transfers	Ending Balance 09/30/2018	% of Total Outstanding Collected
2017 & prior	\$ 102,629.23	\$ -	\$ 102,629.23	\$ 14,748.94	\$ 10.92				\$ 14,759.86	\$ 87,869.37	14.38%
			\$ -						\$ -	\$ -	
2018	\$ 3,233,662.92	\$ 1,140.15	\$ 3,234,803.07	\$ 275,576.30		\$ (433.89)		\$ 13.14	\$ 275,155.55	\$ 2,959,647.52	8.51%
			\$ -						\$ -	\$ -	
Total	\$ 3,336,292.15	\$ 1,140.15	\$ 3,337,432.30	\$ 290,325.24	\$ 10.92	\$ (433.89)		\$ 13.14	\$ 289,915.41	\$ 3,047,516.89	

TOTAL COLLECTED AS OF
9/30/18 61%

Cumberland Fire District
Balance Sheet
As of September 30, 2018

Sep 30, 18

ASSETS

Current Assets

Checking/Savings

1001 · Navigant GF Operating	234,351.11
1002 · FNB HRA Checking	11,168.18
1004 · FNB Fire Prevention	23,418.44
1005 · Navigant Savings MM	1,451,304.37
1007 · FNB Retiree HealthCare Fund	208,712.22
1008 · FNB Truck Fund	40.03
1009 · FNB FP Savings	62,950.52
1010 · Navigant Fire Alarm Maint	7,206.20
1011 · Navigant CD	106,916.39
1012 · Webster Bank	100,111.55
1013 · Navigant Fire Alarm Maint MM	120,000.00

Total Checking/Savings 2,326,179.01

Other Current Assets

1210 · Tax Receivable Prior Years	87,869.37
1216 · Tax Receivable 2018	2,959,647.52
1300 · Collection/Returned CK Fees	115.00
1305 · Tax Sale Fees	4,487.11
1310 · Radio Box Fees	3,700.00
1311 · FF Detail Receivable	4,666.20
1313 · Misc Fire Prevention Receivable	171.00
1315 · Misc. Accounts Receivable	456.48

Total Other Current Assets 3,061,112.68

Total Current Assets 5,387,291.69

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 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 7,060,679.33

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	721.49
2028 · P & F Insurance Assoc.	140.05
2252 · Deferred Tax Revenue 2017-2018	80,863.86
2253 · Deferred Tax Revenue 2018-2019	5,767,490.51
2280 · Misc Other Deferred Revenue	330.00
2281 · Deferred Tax Sale Fee Income	2,325.69
2285 · Deferred Radio Box Income	587.29
2286 · Deferred Radio Box Income 2019	2,400.00
2510 · Notes Payable - L-1 Truck Loan	79,138.19

Total Other Current Liabilities 5,934,193.28

Total Current Liabilities 5,934,193.28

Total Liabilities 5,934,193.28

Equity

3200 · Unrestricted Net Assets	-417,221.31
3300 · Fund Balance transfer from Old	1,722,932.47
Net Income	-179,225.11

Total Equity 1,126,486.05

TOTAL LIABILITIES & EQUITY 7,060,679.33

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

	TOTAL				
	Sep 18	Jul '18 - Sep 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
4000.03 · Tax Revenue 2018	643,540.58	1,930,621.74	7,722,487.00	(5,791,865.26)	25.0%
4001 · Tax Revenue Prior Years	14,748.94	119,176.47	150,000.00	(30,823.53)	79.45%
4007 · NSF Fee Reimbursement Income	0.00	0.00	200.00	(200.00)	0.0%
4010 · Interest Income- Past Due Taxes	5,742.15	17,096.13	50,000.00	(32,903.87)	34.19%
4015 · Fire Prevention/Plan Review	9,052.00	14,975.00	50,000.00	(35,025.00)	29.95%
4050 · Interest Income General Fund	955.93	3,171.55	8,000.00	(4,828.45)	39.64%
4060 · Interest Income Truck Fund	0.00	0.00	50.00	(50.00)	0.0%
4065 · Interest Income Fire Prevention	11.59	33.76	50.00	(16.24)	67.52%
4070 · Interest Income-Retiremt Health	38.42	122.51	400.00	(277.49)	30.63%
4075 · Interest Income FireAlarm Maint	0.00	0.00	0.00	0.00	0.0%
4080 · Interest Income Navigant CD	108.68	332.94	1,000.00	(667.06)	33.29%
4103 · Grant Income	0.00	0.00	0.00	0.00	0.0%
4105 · Reimbursed Ins.-Former Employee	4,961.02	14,779.25	38,594.00	(23,814.75)	38.29%
4110 · Miscellaneous Other Income	20.00	1,014.00	5,000.00	(3,986.00)	20.28%
4110.1 · Revenue Rescue Income	5,311.80	5,311.80	12,000.00	(6,688.20)	44.27%
4110.2 · Insurance Reimbursement	0.00	0.00	0.00	0.00	0.0%
4110.3 · Detail Reimbursement	3,280.20	11,326.80	43,000.00	(31,673.20)	26.34%
4110.4 · IOD Ins. Reimbursement	5,475.60	24,641.87	150,000.00	(125,358.13)	16.43%
4110.6 · MLC Fees	2,725.00	8,125.00	25,000.00	(16,875.00)	32.5%
4110.7 · RB Battery Reimbursement	0.00	0.00	0.00	0.00	0.0%
4111 · Income Radio Box 2018	200.00	36,200.00	38,200.00	(2,000.00)	94.76%
4114 · Income Radio Box Prior Years	0.00	0.00	500.00	(500.00)	0.0%
4115 · Tax Sale Fee Income	1,000.00	3,498.00	30,000.00	(26,502.00)	11.66%
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	697,171.91	2,190,426.82	8,424,509.00	(6,234,082.18)	26.0%
Gross Profit	697,171.91	2,190,426.82	8,424,509.00	(6,234,082.18)	26.0%
Expense					
6100 · Vehicle Gas & Oil	4,021.32	11,945.99	40,000.00	(28,054.01)	29.87%
6101 · Vehicle Repair & Maintenance	8,656.81	25,360.80	85,000.00	(59,639.20)	29.84%
6110 · Equipment Purchase & Upgrading	1,212.29	1,306.97	20,000.00	(18,693.03)	6.54%
6110.01 · Turnout Gear	0.00	0.00	20,000.00	(20,000.00)	0.0%
6112 · Equipment Supplies & Repairs	268.06	528.16	7,000.00	(6,471.84)	7.55%
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	288.10	676.03	8,000.00	(7,323.97)	8.45%
6130 · Air Cascade Maintenance	731.52	731.52	2,500.00	(1,768.48)	29.26%
6140 · Communications Upgrades	0.00	0.00	0.00	0.00	0.0%
6145 · Shared Communications	445.67	1,782.68	7,000.00	(5,217.32)	25.47%
6150 · Fire Alarm Testing	243.00	324.00	1,500.00	(1,176.00)	21.6%
6200 · Electricity	3,412.55	10,057.20	36,000.00	(25,942.80)	27.94%
6201 · Gas & Hot Water	439.91	1,205.76	15,000.00	(13,794.24)	8.04%
6202.01 · Telephone	1,012.69	2,823.06	12,000.00	(9,176.94)	23.53%
6202.02 · Air Cards	480.18	1,440.42	5,500.00	(4,059.58)	26.19%
6210 · Sewer Assessment & Usage	237.67	701.70	4,000.00	(3,298.30)	17.54%
6211 · Water Usage Fees	59.36	177.61	4,000.00	(3,822.39)	4.44%
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	34,817.81	138,000.00	(103,182.19)	25.23%
6301 · Building Supplies & Maint.	2,084.81	7,286.11	25,000.00	(17,713.89)	29.14%
6305 · Furnishings	0.00	0.00	0.00	0.00	0.0%
6400.01 · Firefighters Salaries	214,049.89	642,216.90	2,920,500.00	(2,278,283.10)	21.99%
6400.02 · EMT Incentive	6,509.44	19,524.48	86,600.00	(67,075.52)	22.55%
6400.03 · OT Wages	84,656.83	248,429.00	1,055,014.00	(806,585.00)	23.55%
6400.08 · Holiday Stipend	13,743.32	41,760.42	168,490.00	(126,729.58)	24.79%
6400.09 · Longevity Pay	9,931.43	27,524.96	161,176.00	(133,651.04)	17.08%
6400.10 · Acting Officer Pay	164.00	561.70	2,000.00	(1,438.30)	28.09%
6400.11 · Detail Pay	966.00	4,620.00	15,000.00	(10,380.00)	30.8%
6400.12 · Other Salaries	0.00	0.00	2,000.00	(2,000.00)	0.0%
6400.13 · Injured on Duty Salaries	12,732.60	32,892.55	0.00	32,892.55	100.0%
6400.14 · Clothing Allowance	0.00	43,038.00	46,800.00	(3,762.00)	91.96%
6400.15 · Education Incentive	0.00	6,000.00	6,000.00	0.00	100.0%
6401 · Payroll Tax Expense	24,930.96	77,036.68	342,229.00	(265,192.32)	22.51%

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

	TOTAL				
	Sep 18	Jul '18 - Sep 18	Budget	\$ Over Budget	% of Budget
6402 · Pension Expense	60,324.00	182,098.85	802,638.00	(620,539.15)	22.69%
6410.01 · Healthcare Insurance	73,014.60	219,043.80	893,479.00	(674,435.20)	24.52%
6410.02 · Healthcare Co-Pays	(10,711.81)	(32,384.93)	(142,195.00)	109,810.07	22.78%
6410.03 · Healthcare Reimb. (HRA) -FF	4,465.31	13,704.00	40,000.00	(26,296.00)	34.26%
6410.04 · Healthcare -Dental	6,347.91	19,043.73	77,315.00	(58,271.27)	24.63%
6410.05 · Healthcare -Vision	5,000.00	5,000.00	5,100.00	(100.00)	98.04%
6420 · Life Insurance	0.00	7,500.00	10,350.00	(2,850.00)	72.46%
6430 · Education Tuition Cost	0.00	843.98	2,000.00	(1,156.02)	42.2%
6510.01 · Healthcare Insurance -Retirees	12,823.54	38,471.12	141,299.00	(102,827.88)	27.23%
6510.03 · Healthcare Reimb. (HRA)-Retiree	1,845.76	5,857.27	10,000.00	(4,142.73)	58.57%
6510.04 · Healthcare -Dental -Retirees	569.73	1,709.19	6,988.00	(5,278.81)	24.46%
6520 · COLA - Retirees	0.00	11,934.47	11,935.00	(0.53)	100.0%
6600 · Administrative Salaries	22,719.47	71,248.89	310,284.00	(239,035.11)	22.96%
6605 · District Commissioner Stipends	0.00	3,783.36	22,700.00	(18,916.64)	16.67%
6610.01 · Healthcare Insurance -Admin	8,650.48	23,316.04	67,004.00	(43,687.96)	34.8%
6610.02 · Healthcare Co-Pays -Admin	(850.02)	(2,623.05)	(8,300.00)	5,676.95	31.6%
6610.03 · Healthcare Reimb. (HRA)-Admin	1,391.38	2,518.00	8,700.00	(6,182.00)	28.94%
6610.04 · Healthcare -Dental -Admin	524.78	1,974.38	7,112.00	(5,137.62)	27.76%
6615 · Payroll Tax Expense -Admin	1,650.81	5,244.40	22,970.00	(17,725.60)	22.83%
6701 · Insurances	5,120.00	278,975.00	352,800.00	(73,825.00)	79.08%
6703.01 · Legal	0.00	1,200.00	20,000.00	(18,800.00)	6.0%
6703.02 · Legal - CBA	2,025.00	3,225.00	30,000.00	(26,775.00)	10.75%
6705 · Office Supplies & Expenses	402.69	4,286.90	9,500.00	(5,213.10)	45.13%
6706 · Printing & Postage	419.63	898.92	5,000.00	(4,101.08)	17.98%
6707 · Newspaper Advertisements	0.00	0.00	1,500.00	(1,500.00)	0.0%
6708 · Computer Development Program	162.25	936.50	2,500.00	(1,563.50)	37.46%
6709 · Computerized Tax Bills	0.00	5,670.00	15,000.00	(9,330.00)	37.8%
6710 · External Accounting Fees	0.00	450.00	20,000.00	(19,550.00)	2.25%
6711 · Fire Chief Expenses	20.37	61.11	750.00	(688.89)	8.15%
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	391.61	1,651.36	7,000.00	(5,348.64)	23.59%
6715 · Professional Fees	0.00	0.00	2,000.00	(2,000.00)	0.0%
6716 · Videographer	360.00	540.00	3,000.00	(2,460.00)	18.0%
6720 · Abatements	10.92	559.80	500.00	59.80	111.96%
6725 · Tax Sale Fee	0.00	0.00	30,000.00	(30,000.00)	0.0%
6730 · Bank Service Fee	15.00	200.00	200.00	0.00	100.0%
6735 · IRS HRA Fee	0.00	142.38	0.00	142.38	100.0%
6800 · Affiliated Fire Associations	288.95	288.95	750.00	(461.05)	38.53%
6905.01 · Drills & Training	0.00	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	124.04	197.48	3,800.00	(3,602.52)	5.2%
6908 · Professional Development	0.00	0.00	300.00	(300.00)	0.0%
7010 · Contingency	0.00	7,209.00	9,000.00	(1,791.00)	80.1%
7020 · Sick Time Payout	6,395.83	6,395.83	8,000.00	(1,604.17)	79.95%
7030 · Spec. Fund Radio Box Alarm	0.00	1,088.75	5,000.00	(3,911.25)	21.78%
7040 · Spec. Fund Fire Prevention Exp	66.44	3,682.82	18,000.00	(14,317.18)	20.46%
7050 · Tax - Legal & Collection Fees	312.49	577.90	1,000.00	(422.10)	57.79%
7080 · Interest Expense-L-1 Truck Loan	382.28	1,155.22	5,000.00	(3,844.78)	23.1%
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	607,273.94	2,369,651.93	8,424,509.00	(6,054,857.07)	28.13%
Net Ordinary Income	89,897.97	(179,225.11)	0.00	(179,225.11)	100.0%
Net Income	89,897.97	(179,225.11)	0.00	(179,225.11)	100.0%

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

Type	Num	Date	Name	Account	Paid Amount
Check	EFT	09/04/2018	London Health CDH	1002 · FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF 6510.03 · Healthcare Reimb. (HRA)-Retiree	-4,147.92 -1,845.76 <hr/> -5,993.68
TOTAL					-5,993.68
Check	EFT	09/10/2018	London Health CDH	1002 · FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF	-207.49 <hr/> -207.49
TOTAL					-207.49
Check	EFT	09/17/2018	London Health CDH	1002 · FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF 6610.03 · Healthcare Reimb. (HRA)-Admin	-30.43 -1,391.38 <hr/> -1,421.81
TOTAL					-1,421.81
Check	EFT	09/18/2018		1001 · Navigant GF Operating 6730 · Bank Service Fee	-15.00 <hr/> -15.00
TOTAL					-15.00
Check	EFT	09/19/2018	Navigant Credit Union	1001 · Navigant GF Operating 2510 · Notes Payable - L-1 Truck Loan 7080 · Interest Expense-L-1 Truck Loan	-1,528.17 -382.28 <hr/> -1,910.45
TOTAL					-1,910.45
Check	EFT	09/24/2018	London Health CDH	1002 · FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF	-79.47 <hr/> -79.47
TOTAL					-79.47
Check	POS	09/04/2018	BJ's	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	-76.23 <hr/> -76.23
TOTAL					-76.23
Check	POS	09/04/2018	BackBlaze	1001 · Navigant GF Operating 6708 · Computer Development Program	-7.75 <hr/> -7.75
TOTAL					-7.75
Check	POS	09/04/2018	Moread, Inc.	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	-40.00 <hr/> -40.00
TOTAL					-40.00
Check	POS	09/06/2018	Miradore Ltd	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	-16.00 <hr/> -16.00
TOTAL					-16.00
Check	POS	09/11/2018	Sakis Pizza	1001 · Navigant GF Operating 6907 · Employee Support Health&Welfare	-124.04 <hr/> -124.04
TOTAL					-124.04
Check	POS	09/11/2018	Sirius XM	1001 · Navigant GF Operating 6711 · Fire Chief Expenses	-20.37 <hr/> -20.37
TOTAL					-20.37
Check	POS	09/13/2018	Amazon.com	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	-59.97 <hr/> -59.97
TOTAL					-59.97
Check	POS	09/13/2018	Amazon.com	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	-27.88 <hr/> -27.88
TOTAL					-27.88

**Cumberland Fire District
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Type	Num	Date	Name	Account	Paid Amount
Check	POS	09/14/2018	Impact Custom Apparel LLC	1001 · Navigant GF Operating 6110 · Equipment Purchase & Upgrading	<u>-58.86</u>
TOTAL					-58.86
Check	POS	09/18/2018	The Home Depot	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	<u>-53.01</u>
TOTAL					-53.01
Check	POS	09/24/2018	Adobe Systems Inc.	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	<u>-64.16</u>
TOTAL					-64.16
Check	POS	09/24/2018	Amazon.com	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	<u>-18.65</u>
TOTAL					-18.65
Check	POS	09/24/2018	Amazon.com	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	<u>-7.18</u>
TOTAL					-7.18
Check	POS	09/25/2018	Amazon.com	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	<u>-53.69</u>
TOTAL					-53.69
Check	1080	09/13/2018	NorthEast Electrical	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	<u>-22.56</u>
TOTAL					-22.56
Check	4562	09/01/2018	CPF-LOCAL 2722	1001 · Navigant GF Operating 6410.05 · Healthcare -Vision	<u>-5,000.00</u>
TOTAL					-5,000.00
Check	4563	09/01/2018	Blue Cross Blue Shield -MCA	1001 · Navigant GF Operating 6510.01 · Healthcare Insurance -Retirees	<u>-924.00</u>
TOTAL					-924.00
Check	4564	09/01/2018	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>-8,650.48</u>
TOTAL					-93,507.43
Check	4565	09/01/2018	Delta Dental	1001 · Navigant GF Operating 6410.04 · Healthcare -Dental 6510.04 · Healthcare -Dental -Retirees 6610.04 · Healthcare -Dental -Admin	<u>-6,347.91</u> <u>-569.73</u> <u>-524.78</u>
TOTAL					-7,442.42
Check	4567	09/06/2018	Margaret & Curtiss Grieve	1001 · Navigant GF Operating 1216 · Tax Receivable 2018	<u>-433.89</u>
TOTAL					-433.89
Check	4568	09/06/2018	Bob's Auto Trim	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-125.00</u>
TOTAL					-125.00

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Commissioner's Report
September 2018**

Type	Num	Date	Name	Account	Paid Amount
Check	4569	09/06/2018	Belmont Springs	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-99.76
				6301 · Building Supplies & Maint.	-54.70
				6301 · Building Supplies & Maint.	-48.38
				6301 · Building Supplies & Maint.	-31.82
TOTAL					-234.66
Check	4570	09/06/2018	Depault Ace Hardware	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-11.98
				6112 · Equipment Supplies & Repairs	-54.85
				6112 · Equipment Supplies & Repairs	-35.11
				6112 · Equipment Supplies & Repairs	10.00
TOTAL					-91.94
Check	4571	09/06/2018	DELL Marketing L.P.	1001 · Navigant GF Operating	
				6110 · Equipment Purchase & Upgrading	-573.43
TOTAL					-573.43
Check	4572	09/06/2018	Industrial Oil & Supply	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-62.13
TOTAL					-62.13
Check	4573	09/06/2018	Janitech	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-220.08
				6301 · Building Supplies & Maint.	-43.53
				6301 · Building Supplies & Maint.	-200.48
				6301 · Building Supplies & Maint.	-311.78
TOTAL					-775.87
Check	4574	09/06/2018	Minuteman Trucks, Inc	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-936.04
				6101 · Vehicle Repair & Maintenance	-286.87
				6101 · Vehicle Repair & Maintenance	-137.74
TOTAL					-1,360.65
Check	4575	09/06/2018	NAPA Auto Parts	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-21.27
				6101 · Vehicle Repair & Maintenance	-9.38
TOTAL					-30.65
Check	4576	09/06/2018	National Grid Elec Sta4L	1001 · Navigant GF Operating	
				6200 · Electricity	-17.61
TOTAL					-17.61
Check	4577	09/06/2018	National Grid Elec Sta5L	1001 · Navigant GF Operating	
				6200 · Electricity	-17.61
TOTAL					-17.61
Check	4578	09/06/2018	Purchase Power	1001 · Navigant GF Operating	
				6706 · Printing & Postage	-400.00
TOTAL					-400.00
Check	4579	09/06/2018	Strobes N' More	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-267.81
TOTAL					-267.81
Check	4580	09/06/2018	Staples Credit	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-42.09
				6705 · Office Supplies & Expenses	-23.59
				6705 · Office Supplies & Expenses	-82.95
TOTAL					-148.63

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

Type	Num	Date	Name	Account	Paid Amount
Check	4581	09/06/2018	Tire Doctor LLC	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-1,344.00</u>
TOTAL					-1,344.00
Check	4582	09/06/2018	Verizon	1001 · Navigant GF Operating 6202.01 · Telephone	<u>-149.99</u>
TOTAL					-149.99
Check	4583	09/06/2018	Video Artistry	1001 · Navigant GF Operating 6716 · Videographer	<u>-180.00</u>
TOTAL					-180.00
Check	4584	09/06/2018	TH Malloy & Sons, Inc	1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil	<u>-2,992.51</u>
TOTAL					-2,992.51
Check	4585	09/06/2018	W.B. Mason Co., Inc	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	<u>-64.52</u>
TOTAL					-64.52
Check	4586	09/06/2018	Petty Cash	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6101 · Vehicle Repair & Maintenance 6706 · Printing & Postage	<u>-83.98</u> <u>-60.00</u> <u>-19.63</u>
TOTAL					-163.61
Check	4587	09/13/2018	Edward Deutch Uniforms	1001 · Navigant GF Operating 6110 · Equipment Purchase & Upgrading	<u>-580.00</u>
TOTAL					-580.00
Check	4588	09/13/2018	Allied Auto Parts	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance	<u>-492.90</u> <u>6.84</u> <u>90.00</u>
TOTAL					-396.06
Check	4589	09/13/2018	B & M Printing	1001 · Navigant GF Operating 6125 · First Aid Equip & Supplies	<u>-139.00</u>
TOTAL					-139.00
Check	4590	09/13/2018	Cumberland Pest Control, LLC	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	<u>-25.00</u> <u>-30.00</u> <u>-25.00</u>
TOTAL					-80.00
Check	4591	09/13/2018	Fire Engineering	1001 · Navigant GF Operating 6800 · Affiliated Fire Associations	<u>-39.00</u>
TOTAL					-39.00
Check	4592	09/13/2018	ICSC	1001 · Navigant GF Operating 6130 · Air Cascade Maintenance	<u>-731.52</u>
TOTAL					-731.52
Check	4593	09/13/2018	Janitech	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	<u>-197.85</u> <u>-188.07</u> <u>-63.95</u>
TOTAL					-449.87

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

Type	Num	Date	Name	Account	Paid Amount
Check	4594	09/13/2018	National Grid Elec Sta1	1001 · Navigant GF Operating 6200 · Electricity	<u>-861.31</u>
TOTAL					-861.31
Check	4595	09/13/2018	National Grid Elec Sta2	1001 · Navigant GF Operating 6200 · Electricity	<u>-740.79</u>
TOTAL					-740.79
Check	4596	09/13/2018	National Grid Elec Sta4	1001 · Navigant GF Operating 6200 · Electricity	<u>-1,134.64</u>
TOTAL					-1,134.64
Check	4597	09/13/2018	National Grid Elec Sta5	1001 · Navigant GF Operating 6200 · Electricity	<u>-627.15</u>
TOTAL					-627.15
Check	4598	09/13/2018	National Grid Elec Sta5A	1001 · Navigant GF Operating 6200 · Electricity	<u>-13.44</u>
TOTAL					-13.44
Check	4599	09/13/2018	National Grid Gas Sta1	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-192.20</u>
TOTAL					-192.20
Check	4600	09/13/2018	National Grid Gas Sta2	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-35.01</u>
TOTAL					-35.01
Check	4601	09/13/2018	National Grid Gas Sta4	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-54.73</u>
TOTAL					-54.73
Check	4602	09/13/2018	National Grid Gas Sta5	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-57.97</u>
TOTAL					-57.97
Check	4603	09/13/2018	National Grid Gas Sta5A	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-100.00</u>
TOTAL					-100.00
Check	4604	09/13/2018	Police & Firemen's Insurance Assoc.	1001 · Navigant GF Operating 2028 · P & F Insurance Assoc.	<u>-632.10</u>
TOTAL					-632.10
Check	4605	09/13/2018	Ralco Equipment Co., Inc	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-4,115.81</u>
TOTAL					-4,115.81
Check	4606	09/13/2018	Simon's Supply	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	<u>-47.38</u> <u>-0.94</u> <u>-46.73</u> <u>-262.11</u>
TOTAL					-357.16
Check	4607	09/13/2018	S&D Road Service	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-894.70</u>
TOTAL					-894.70

**Cumberland Fire District
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Type	Num	Date	Name	Account	Paid Amount
Check	4608	09/13/2018	Video Artistry	1001 · Navigant GF Operating 6716 · Videographer	<u>-180.00</u>
TOTAL					-180.00
Check	4609	09/18/2018	Cumberland Fire District	1001 · Navigant GF Operating 1002 · FNB HRA Checking	<u>-10,000.00</u>
TOTAL					-10,000.00
Check	4610	09/20/2018	A & P Fire Systems	1001 · Navigant GF Operating 6150 · Fire Alarm Testing 6150 · Fire Alarm Testing 6150 · Fire Alarm Testing	<u>-81.00</u> <u>-81.00</u> <u>-81.00</u>
TOTAL					-243.00
Check	4611	09/20/2018	Apex Technology Group	1001 · Navigant GF Operating 6708 · Computer Development Program 6708 · Computer Development Program	<u>-104.50</u> <u>-50.00</u>
TOTAL					-154.50
Check	4612	09/20/2018	Timothy M. Bliss, Attorney at Law	1001 · Navigant GF Operating 6703.02 · Legal - CBA	<u>-525.00</u>
TOTAL					-525.00
Check	4613	09/20/2018	Emergency Reporting	1001 · Navigant GF Operating 6145 · Shared Communications	<u>-445.67</u>
TOTAL					-445.67
Check	4614	09/20/2018	Firehouse	1001 · Navigant GF Operating 6800 · Affiliated Fire Associations	<u>-24.95</u>
TOTAL					-24.95
Check	4615	09/20/2018	Moore Medical LLC	1001 · Navigant GF Operating 6125 · First Aid Equip & Supplies 6125 · First Aid Equip & Supplies	<u>-138.27</u> <u>-10.83</u>
TOTAL					-149.10
Check	4616	09/20/2018	Narragansett Bay Comm Sta1	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	<u>-116.36</u>
TOTAL					-116.36
Check	4617	09/20/2018	Narragansett Bay Comm Sta2	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	<u>-76.50</u>
TOTAL					-76.50
Check	4618	09/20/2018	Narragansett Bay Comm Sta4	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	<u>-44.81</u>
TOTAL					-44.81
Check	4619	09/20/2018	Prescott H. Peirce Co. Inc.	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	<u>-62.75</u>
TOTAL					-62.75
Check	4620	09/20/2018	Roger's Ace Hardware Inc	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	<u>-18.66</u> <u>-5.48</u>
TOTAL					-24.14

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

Type	Num	Date	Name	Account	Paid Amount
Check	4621	09/20/2018	Rossi Law Offices LTD	1001 · Navigant GF Operating 7050 · Tax - Legal & Collection Fees	<u>-312.49</u>
TOTAL					-312.49
Check	4622	09/20/2018	Vincent F. Ragosta, Jr.	1001 · Navigant GF Operating 6703.02 · Legal - CBA	<u>-1,500.00</u>
TOTAL					-1,500.00
Check	4623	09/20/2018	Verizon Wireless	1001 · Navigant GF Operating 6202.02 · Air Cards 6202.02 · Air Cards	<u>-160.10</u> <u>-320.08</u>
TOTAL					-480.18
Check	4624	09/20/2018	N.E. Association of Fire Chiefs, Inc.	1001 · Navigant GF Operating 6800 · Affiliated Fire Associations	<u>-25.00</u>
TOTAL					-25.00
Check	4625	09/20/2018	Fire Chiefs Assoc. of Massachusetts	1001 · Navigant GF Operating 6800 · Affiliated Fire Associations	<u>-200.00</u>
TOTAL					-200.00
Check	4626	09/20/2018	Kevin Clarke	1001 · Navigant GF Operating 6510.01 · Healthcare Insurance -Retirees	<u>-57.19</u>
TOTAL					-57.19
Check	4627	09/20/2018	Pawtucket Water Supply -Hydrants	1001 · Navigant GF Operating 6215.02 · Hydrant Fees - Pawtucket	<u>-11,732.09</u>
TOTAL					-11,732.09
Check	4628	09/20/2018	Pawtucket Water Supply Board	1001 · Navigant GF Operating 6211 · Water Usage Fees	<u>-59.36</u>
TOTAL					-59.36
Check	4629	09/20/2018	VFIS	1001 · Navigant GF Operating 6701 · Insurances	<u>-5,120.00</u>
TOTAL					-5,120.00
Check	4630	09/20/2018	W.B. Mason Co., Inc	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	<u>-9.15</u>
TOTAL					-9.15
Check	4633	09/20/2018	Cox Communications	1001 · Navigant GF Operating 6202.01 · Telephone	<u>-862.70</u>
TOTAL					-862.70
Check	4634	09/20/2018	Shell Fleet Plus	1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil	<u>-1,028.81</u>
TOTAL					-1,028.81

Cumberland Fire District
Trial Balance
As of September 30, 2018

	Sep 30, 18	
	Debit	Credit
1001 · Navigant GF Operating	234,351.11	
1002 · FNB HRA Checking	11,168.18	
1003 · FNB HRA Savings	0.00	
1004 · FNB Fire Prevention	23,418.44	
1005 · Navigant Savings MM	1,451,304.37	
1007 · FNB Retiree HealthCare Fund	208,712.22	
1008 · FNB Truck Fund	40.03	
1009 · FNB FP Savings	62,950.52	
1010 · Navigant Fire Alarm Maint	7,206.20	
1011 · Navigant CD	106,916.39	
1012 · Webster Bank	100,111.55	
1013 · Navigant Fire Alarm Maint MM	120,000.00	
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	87,869.37	
1215 · Tax Receivable 2017	0.00	
1216 · Tax Receivable 2018	2,959,647.52	
1300 · Collection/Returned CK Fees	115.00	
1305 · Tax Sale Fees	4,487.11	
1310 · Radio Box Fees	3,700.00	
1311 · FF Detail Receivable	4,666.20	
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	
2005 · Accrued Payroll at FYE	0.00	
2010 · Payroll Taxes SS/MED	0.00	

Cumberland Fire District
Trial Balance
As of September 30, 2018

	Sep 30, 18	
	Debit	Credit
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		721.49
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.		140.05
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		80,863.86
2253 · Deferred Tax Revenue 2018-2019		5,767,490.51
2280 · Misc Other Deferred Revenue		330.00
2281 · Deferred Tax Sale Fee Income		2,325.69
2285 · Deferred Radio Box Income		587.29
2286 · Deferred Radio Box Income 2019		2,400.00
2505 · Notes Payable - NCFD Truck Loan	0.00	
2510 · Notes Payable - L-1 Truck Loan		79,138.19
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		1,930,621.74
4001 · Tax Revenue Prior Years		119,176.47
4010 · Interest Income- Past Due Taxes		17,096.13
4015 · Fire Prevention/Plan Review		14,975.00
4050 · Interest Income General Fund		3,171.55
4065 · Interest Income Fire Prevention		33.76
4070 · Interest Income-Retiremt Health		122.51
4080 · Interest Income Navigant CD		332.94
4105 · Reimbursed Ins.-Former Employee		14,779.25
4110 · Miscellaneous Other Income		1,014.00
4110.1 · Revenue Rescue Income		5,311.80
4110.3 · Detail Reimbursement		11,326.80
4110.4 · IOD Ins. Reimbursement		24,641.87
4110.6 · MLC Fees		8,125.00
4111 · Income Radio Box 2018		36,200.00
4115 · Tax Sale Fee Income		3,498.00
6100 · Vehicle Gas & Oil	11,945.99	
6101 · Vehicle Repair & Maintenance	25,360.80	
6110 · Equipment Purchase & Upgrading	1,306.97	
6112 · Equipment Supplies & Repairs	528.16	
6113 · Equip Testing & Certification	2,900.00	
6125 · First Aid Equip & Supplies	676.03	
6130 · Air Cascade Maintenance	731.52	
6145 · Shared Communications	1,782.68	
6150 · Fire Alarm Testing	324.00	
6200 · Electricity	10,057.20	
6201 · Gas & Hot Water	1,205.76	
6202.01 · Telephone	2,823.06	

Cumberland Fire District
Trial Balance
As of September 30, 2018

	Sep 30, 18	
	Debit	Credit
6202.02 · Air Cards	1,440.42	
6210 · Sewer Assessment & Usage	701.70	
6211 · Water Usage Fees	177.61	
6215.01 · Hydrant Fees - Cumberland	224,070.00	
6215.02 · Hydrant Fees - Pawtucket	34,817.81	
6301 · Building Supplies & Maint.	7,286.11	
6400.01 · Firefighters Salaries	642,216.90	
6400.02 · EMT Incentive	19,524.48	
6400.03 · OT Wages	248,429.00	
6400.08 · Holiday Stipend	41,760.42	
6400.09 · Longevity Pay	27,524.96	
6400.10 · Acting Officer Pay	561.70	
6400.11 · Detail Pay	4,620.00	
6400.13 · Injured on Duty Salaries	32,892.55	
6400.14 · Clothing Allowance	43,038.00	
6400.15 · Education Incentive	6,000.00	
6401 · Payroll Tax Expense	77,036.68	
6402 · Pension Expense	182,098.85	
6410.01 · Healthcare Insurance	219,043.80	
6410.02 · Healthcare Co-Pays		32,384.93
6410.03 · Healthcare Reimb. (HRA) -FF	13,704.00	
6410.04 · Healthcare -Dental	19,043.73	
6410.05 · Healthcare -Vision	5,000.00	
6420 · Life Insurance	7,500.00	
6430 · Education Tuition Cost	843.98	
6510.01 · Healthcare Insurance -Retirees	38,471.12	
6510.03 · Healthcare Reimb. (HRA)-Retiree	5,857.27	
6510.04 · Healthcare -Dental -Retirees	1,709.19	
6520 · COLA - Retirees	11,934.47	
6600 · Administrative Salaries	71,248.89	
6605 · District Commissioner Stipends	3,783.36	
6610.01 · Healthcare Insurance -Admin	23,316.04	
6610.02 · Healthcare Co-Pays -Admin		2,623.05
6610.03 · Healthcare Reimb. (HRA)-Admin	2,518.00	
6610.04 · Healthcare -Dental -Admin	1,974.38	
6615 · Payroll Tax Expense -Admin	5,244.40	
6701 · Insurances	278,975.00	
6703.01 · Legal	1,200.00	
6703.02 · Legal - CBA	3,225.00	
6705 · Office Supplies & Expenses	4,286.90	
6706 · Printing & Postage	898.92	
6708 · Computer Development Program	936.50	
6709 · Computerized Tax Bills	5,670.00	
6710 · External Accounting Fees	450.00	
6711 · Fire Chief Expenses	61.11	
6714 · Payroll Processing Fees	1,651.36	
6716 · Videographer	540.00	
6720 · Abatements	559.80	
6730 · Bank Service Fee	200.00	
6735 · IRS HRA Fee	142.38	
6800 · Affiliated Fire Associations	288.95	
6905.01 · Drills & Training	235.00	
6907 · Employee Support Health&Welfare	197.48	
7010 · Contingency	7,209.00	
7020 · Sick Time Payout	6,395.83	
7030 · Spec. Fund Radio Box Alarm	1,088.75	
7040 · Spec. Fund Fire Prevention Exp	3,682.82	
7050 · Tax - Legal & Collection Fees	577.90	
7080 · Interest Expense-L-1 Truck Loan	1,155.22	
9999 · Ask My Accountant	0.00	
TOTAL	<u>14,350,312.09</u>	<u>14,350,312.09</u>