



Cumberland Fire Department

Financial Report

Period Ending: November 30, 2018

Presented: December 17, 2018

Diane Karolyshyn, Finance Director

**CUMBERLAND FIRE DISTRICT
TAX COLLECTOR'S REPORT
NOVEMBER 2018**

Month Ending November 2018	Beginning Balance 11/01/2018	New Receivables	Total Balance Due	Total Collected	Abatements and Adjustments	Refunds	Returned Checks	Payment Transfers	Total Payments, Adjustments and Transfers	Ending Balance 11/30/2018	% of Total Outstanding Collected
2017 & prior	\$ 70,037.87	\$ -	\$ 70,037.87	\$ 14,538.65				\$ (25.00)	\$ 14,513.65	\$ 55,524.22	20.72%
2018	\$ 2,151,185.82		\$ 2,151,185.82	\$ 181,757.57				\$ 61.16	\$ 181,818.73	\$ 1,969,367.09	8.45%
Total	\$ 2,221,223.69	\$ -	\$ 2,221,223.69	\$ 196,296.22	\$ -	\$ -		\$ 36.16	\$ 196,332.38	\$ 2,024,891.31	

TOTAL COLLECTED AS OF 11/30/2018	73%
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Cumberland Fire District
Balance Sheet
As of November 30, 2018

Nov 30, 18

ASSETS

Current Assets

Checking/Savings

1001 · Navigant GF Operating	292,676.69
1002 · FNB HRA Checking	11,810.39
1004 · FNB Fire Prevention	23,439.21
1005 · Navigant Savings MM	1,153,110.11
1007 · FNB Retiree HealthCare Fund	208,798.69
1008 · FNB Truck Fund	40.03
1009 · FNB FP Savings	62,976.60
1010 · Navigant Fire Alarm Maint	1,364.48
1011 · Navigant CD	107,137.72
1012 · Webster Bank	100,111.55
1013 · Navigant Fire Alarm Maint MM	<u>120,383.16</u>

Total Checking/Savings 2,081,848.63

Other Current Assets

1210 · Tax Receivable Prior Years	55,524.22
1216 · Tax Receivable 2018	1,969,367.09
1300 · Collection/Returned CK Fees	120.00
1305 · Tax Sale Fees	2,938.11
1310 · Radio Box Fees	2,975.00
1311 · FF Detail Receivable	1,108.60
1312 · Fire Prevention Fees	60.00
1313 · Misc Fire Prevention Receivable	171.00
1315 · Misc. Accounts Receivable	<u>456.48</u>

Total Other Current Assets 2,032,720.50

Total Current Assets 4,114,569.13

Fixed Assets

1400 · Land	779,800.00
1500 · Buildings & Improvements	1,541,935.09
1505 · Vehicles & Equipment	2,776,066.18
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>-4,189,239.00</u>

Total Fixed Assets 1,563,405.06

Other Assets

1050 · Petty Cash-Tax Collector	750.00
1055 · Petty Cash Fire Chief	<u>500.00</u>

Total Other Assets 1,250.00

TOTAL ASSETS **5,679,224.19**

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	1,158.92
2028 · P & F Insurance Assoc.	206.53
2252 · Deferred Tax Revenue 2017-2018	48,902.49
2253 · Deferred Tax Revenue 2018-2019	1,970,756.56
2280 · Misc Other Deferred Revenue	70.00
2281 · Deferred Tax Sale Fee Income	836.74
2285 · Deferred Radio Box Income	587.29
2286 · Deferred Radio Box Income 2019	1,675.00
2500.1 · Note Payable-Nat'l Grid LED S-1	15,382.50
2500.2 · Note Payable-Nat'l Grid LED S-4	23,409.50
2510 · Notes Payable - L-1 Truck Loan	<u>76,047.49</u>

Total Other Current Liabilities 2,139,229.22

Total Current Liabilities 2,139,229.22

Total Liabilities 2,139,229.22

Equity

3200 · Unrestricted Net Assets	-525,953.89
3300 · Fund Balance transfer from Old	1,722,932.47
Net Income	<u>2,343,016.39</u>

Total Equity 3,539,994.97

TOTAL LIABILITIES & EQUITY **5,679,224.19**

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

Type	Num	Date	Name	Account	Paid Amount
Check	EFT	11/05/2018	London Health CDH	1002 · FNB HRA Checking 6510.03 · Healthcare Reimb. (HRA)-Retiree	-397.36
TOTAL					-397.36
Check	EFT	11/12/2018	London Health CDH	1002 · FNB HRA Checking 6510.03 · Healthcare Reimb. (HRA)-Retiree 6410.03 · Healthcare Reimb. (HRA) -FF	-29.00 -663.13
TOTAL					-692.13
Check	EFT	11/19/2018	London Health CDH	1002 · FNB HRA Checking 6510.03 · Healthcare Reimb. (HRA)-Retiree 6410.03 · Healthcare Reimb. (HRA) -FF	-187.11 -1,107.24
TOTAL					-1,294.35
Check	EFT	11/19/2018	Navigant Credit Union	1001 · Navigant GF Operating 2510 · Notes Payable - L-1 Truck Loan 7080 · Interest Expense-L-1 Truck Loan	-1,542.97 -367.48
TOTAL					-1,910.45
Check	EFT	11/26/2018	London Health CDH	1002 · FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF 6610.03 · Healthcare Reimb. (HRA)-Admin	-1,811.21 -54.76
TOTAL					-1,865.97
Check	POS	11/02/2018	BackBlaze	1001 · Navigant GF Operating 6708 · Computer Development Program	-7.75
TOTAL					-7.75
Check	POS	11/06/2018	Miradore Ltd	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	-16.00
TOTAL					-16.00
Check	POS	11/07/2018	CVS Pharmacy	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	-37.44
TOTAL					-37.44
Check	POS	11/07/2018	Auto Zone	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-33.98
TOTAL					-33.98
Check	POS	11/08/2018	Amazon.com	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	-67.18
TOTAL					-67.18
Check	POS	11/09/2018	Amazon.com	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	-110.30
TOTAL					-110.30
Check	POS	11/13/2018	Battery Sharks	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	-172.62
TOTAL					-172.62
Check	POS	11/13/2018	Sirius XM	1001 · Navigant GF Operating 6711 · Fire Chief Expenses	-20.37
TOTAL					-20.37
Check	POS	11/23/2018	Adobe Systems Inc.	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	-64.16
TOTAL					-64.16

**Cumberland Fire District
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Type	Num	Date	Name	Account	Paid Amount
Check	POS	11/29/2018	Rhode Island Novelty	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	-125.18
TOTAL					-125.18
Check	POS	11/30/2018	Intuit	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	-134.98
TOTAL					-134.98
Check	1016	11/20/2018	Second Signal	1010 · Navigant Fire Alarm Maint 7030 · Spec. Fund Radio Box Alarm	-1,200.00
TOTAL					-1,200.00
Check	1082	11/08/2018	RIIAAI	1004 · FNB Fire Prevention 6905.02 · FP & EMS Training	-200.00
TOTAL					-200.00
Check	1083	11/29/2018	NFPA Certification Department	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	-150.00
TOTAL					-150.00
Check	4714	11/01/2018	Kenneth Finlay	1001 · Navigant GF Operating 6410.05 · Healthcare -Vision 6420 · Life Insurance	-100.00 -2,500.00
TOTAL					-2,600.00
Check	4715	11/01/2018	Blue Cross & Blue Shield	1001 · Navigant GF Operating 6410.01 · Healthcare Insurance 6510.01 · Healthcare Insurance -Retirees 6610.01 · Healthcare Insurance -Admin	-72,954.48 -10,584.77 -7,332.78
TOTAL					-90,872.03
Check	4716	11/01/2018	Blue Cross Blue Shield -MCA	1001 · Navigant GF Operating 6510.01 · Healthcare Insurance -Retirees	-924.00
TOTAL					-924.00
Check	4717	11/01/2018	Delta Dental	1001 · Navigant GF Operating 6410.04 · Healthcare -Dental 6510.04 · Healthcare -Dental -Retirees 6610.04 · Healthcare -Dental -Admin	-6,258.01 -614.68 -679.85
TOTAL					-7,552.54
Check	4718	11/01/2018	Janitech	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	-173.69 -235.63
TOTAL					-409.32
Check	4719	11/01/2018	London Health Administrators	1001 · Navigant GF Operating 6410.03 · Healthcare Reimb. (HRA) -FF 6610.03 · Healthcare Reimb. (HRA)-Admin 6510.03 · Healthcare Reimb. (HRA)-Retiree	-952.25 -51.00 -25.50
TOTAL					-1,028.75
Check	4720	11/01/2018	Ralco Equipment Co., Inc	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-2,445.60
TOTAL					-2,445.60
Check	4721	11/01/2018	S&D Road Service	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-1,000.50
TOTAL					-1,000.50

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Type	Num	Date	Name	Account	Paid Amount
Check	4722	11/01/2018	Staples Credit	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-52.98
				6301 · Building Supplies & Maint.	-99.99
				6705 · Office Supplies & Expenses	-187.27
TOTAL					-340.24
Check	4723	11/01/2018	W.B. Mason Co., Inc	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-144.21
				6705 · Office Supplies & Expenses	-10.88
				6705 · Office Supplies & Expenses	10.88
TOTAL					-144.21
Check	4724	11/01/2018	John Rei, IV	1001 · Navigant GF Operating	
				6110 · Equipment Purchase & Upgrading	-494.75
TOTAL					-494.75
Check	4725	11/01/2018	Depault Ace Hardware	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-74.38
				6301 · Building Supplies & Maint.	-36.20
				6125 · First Aid Equip & Supplies	-6.99
				6112 · Equipment Supplies & Repairs	7.05
TOTAL					-110.52
Check	4726	11/01/2018	Verizon	1001 · Navigant GF Operating	
				6202.01 · Telephone	-149.99
TOTAL					-149.99
Check	4727	11/01/2018	Video Artistry	1001 · Navigant GF Operating	
				6716 · Videographer	-180.00
TOTAL					-180.00
Check	4728	11/08/2018	Archambault, Robert A.	1001 · Navigant GF Operating	
				6605 · District Commissioner Stipends	-800.00
TOTAL					-800.00
Check	4729	11/08/2018	Hogan, Timothy E.	1001 · Navigant GF Operating	
				6605 · District Commissioner Stipends	-800.00
TOTAL					-800.00
Check	4730	11/08/2018	Jones, Dana L.	1001 · Navigant GF Operating	
				6605 · District Commissioner Stipends	-800.00
TOTAL					-800.00
Check	4731	11/08/2018	Ouellette, Cynthia M.	1001 · Navigant GF Operating	
				6605 · District Commissioner Stipends	-875.00
TOTAL					-875.00
Check	4732	11/08/2018	Picone, Vincent M	1001 · Navigant GF Operating	
				6605 · District Commissioner Stipends	-800.00
TOTAL					-800.00
Check	4733	11/08/2018	Santoro, Paul W.	1001 · Navigant GF Operating	
				6605 · District Commissioner Stipends	-800.00
TOTAL					-800.00
Check	4734	11/08/2018	Scullin, James E.	1001 · Navigant GF Operating	
				6605 · District Commissioner Stipends	-800.00
TOTAL					-800.00

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Type	Num	Date	Name	Account	Paid Amount
Check	4735	11/08/2018	AFLAC	1001 · Navigant GF Operating 2026 · AFLAC	<u>-1,139.94</u>
TOTAL					-1,139.94
Check	4736	11/08/2018	Batteries Plus Bulbs	1001 · Navigant GF Operating 6120 · Radio Equip Upgrades & Maint	<u>-609.90</u>
TOTAL					-609.90
Check	4737	11/08/2018	B & M Printing	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	<u>-186.00</u>
TOTAL					-186.00
Check	4738	11/08/2018	Janitech	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	<u>-12.27</u>
TOTAL					-12.27
Check	4739	11/08/2018	National Grid Elec Sta5L	1001 · Navigant GF Operating 6200 · Electricity	<u>-21.71</u>
TOTAL					-21.71
Check	4740	11/08/2018	National Grid Elec Sta4L	1001 · Navigant GF Operating 6200 · Electricity	<u>-21.71</u>
TOTAL					-21.71
Check	4741	11/08/2018	Police & Firemen's Insurance Assoc.	1001 · Navigant GF Operating 2028 · P & F Insurance Assoc.	<u>-699.04</u>
TOTAL					-699.04
Check	4742	11/08/2018	Purchase Power	1001 · Navigant GF Operating 6706 · Printing & Postage	<u>-600.00</u>
TOTAL					-600.00
Check	4743	11/08/2018	Ralco Equipment Co., Inc	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-15.00</u>
TOTAL					-15.00
Check	4744	11/08/2018	S&D Road Service	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-1,102.03</u>
TOTAL					-1,102.03
Check	4745	11/08/2018	Shipman's Fire Equipment	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	<u>-664.45</u>
TOTAL					-664.45
Check	4746	11/08/2018	TH Malloy & Sons, Inc	1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil	<u>-3,761.76</u>
TOTAL					-3,761.76
Check	4747	11/08/2018	The Valley Breeze	1001 · Navigant GF Operating 6707 · Newspaper Advertisements	<u>-158.00</u>
TOTAL					-158.00
Check	4748	11/15/2018	A & P Fire Systems	1001 · Navigant GF Operating 6150 · Fire Alarm Testing	<u>-106.00</u>
TOTAL					-106.00

**Cumberland Fire District
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Type	Num	Date	Name	Account	Paid Amount
Check	4749	11/15/2018	Allied Auto Parts	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-63.60
				6101 · Vehicle Repair & Maintenance	-26.94
				6101 · Vehicle Repair & Maintenance	-33.10
				6112 · Equipment Supplies & Repairs	-705.64
TOTAL					-829.28
Check	4750	11/15/2018	Timothy M. Bliss, Attorney at Law	1001 · Navigant GF Operating	
				6703.02 · Legal - CBA	-525.00
TOTAL					-525.00
Check	4751	11/15/2018	Beacon Mutual Insurance	1001 · Navigant GF Operating	
				6701 · Insurances	-633.00
TOTAL					-633.00
Check	4752	11/15/2018	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	4753	11/15/2018	Kafin Oil Co., Inc.	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-129.00
TOTAL					-129.00
Check	4754	11/15/2018	Moore Medical LLC	1001 · Navigant GF Operating	
				6125 · First Aid Equip & Supplies	-54.70
TOTAL					-54.70
Check	4755	11/15/2018	National Grid Elec Sta1	1001 · Navigant GF Operating	
				6200 · Electricity	-662.12
TOTAL					-662.12
Check	4756	11/15/2018	National Grid Elec Sta2	1001 · Navigant GF Operating	
				6200 · Electricity	-434.38
TOTAL					-434.38
Check	4757	11/15/2018	National Grid Elec Sta4	1001 · Navigant GF Operating	
				6200 · Electricity	-1,030.99
TOTAL					-1,030.99
Check	4758	11/15/2018	National Grid Elec Sta5A	1001 · Navigant GF Operating	
				6200 · Electricity	-16.61
TOTAL					-16.61
Check	4759	11/15/2018	National Grid Elec Sta5	1001 · Navigant GF Operating	
				6200 · Electricity	-541.13
TOTAL					-541.13
Check	4760	11/15/2018	National Grid Gas Sta1	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-322.39
TOTAL					-322.39
Check	4761	11/15/2018	National Grid Gas Sta2	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-123.50
TOTAL					-123.50

**Cumberland Fire District
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Type	Num	Date	Name	Account	Paid Amount
Check	4762	11/15/2018	National Grid Gas Sta4	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-190.37</u>
TOTAL					-190.37
Check	4763	11/15/2018	National Grid Gas Sta5	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-153.39</u>
TOTAL					-153.39
Check	4764	11/15/2018	National Grid Gas Sta5A	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-100.00</u>
TOTAL					-100.00
Check	4765	11/15/2018	Shipman's Fire Equipment	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	<u>-135.45</u>
TOTAL					-135.45
Check	4766	11/15/2018	Woonsocket Door	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	<u>-1,160.00</u>
TOTAL					-1,160.00
Check	4767	11/20/2018	Kevin Clarke	1001 · Navigant GF Operating 6510.01 · Healthcare Insurance -Retirees	<u>-57.19</u>
TOTAL					-57.19
Check	4768	11/20/2018	Janitech	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	<u>-432.20</u>
TOTAL					-432.20
Check	4769	11/20/2018	Narragansett Bay Comm Sta1	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	<u>-101.00</u>
TOTAL					-101.00
Check	4770	11/20/2018	Narragansett Bay Comm Sta2	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	<u>-43.58</u>
TOTAL					-43.58
Check	4771	11/20/2018	Narragansett Bay Comm Sta4	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	<u>-43.58</u>
TOTAL					-43.58
Check	4772	11/20/2018	Prescott H. Peirce Co. Inc.	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	<u>-223.25</u>
TOTAL					-223.25
Check	4773	11/20/2018	Emergency Reporting	1001 · Navigant GF Operating 6145 · Shared Communications	<u>-445.67</u>
TOTAL					-445.67
Check	4774	11/20/2018	Roger's Ace Hardware Inc	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	<u>-33.23</u>
TOTAL					-33.23
Check	4775	11/20/2018	Rossi Law Offices LTD	1001 · Navigant GF Operating 7050 · Tax - Legal & Collection Fees	<u>-125.00</u>
TOTAL					-125.00

**Cumberland Fire District
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November 2018**

Type	Num	Date	Name	Account	Paid Amount
Check	4776	11/20/2018	Verizon Wireless	1001 · Navigant GF Operating	
				6202.02 · Air Cards	-160.06
				6202.02 · Air Cards	-320.08
TOTAL					-480.14
Check	4777	11/28/2018	Cumberland Fire District	1001 · Navigant GF Operating	
				1002 · FNB HRA Checking	-10,000.00
TOTAL					-10,000.00
Check	4778	11/28/2018	A & P Fire Systems	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-361.90
				6301 · Building Supplies & Maint.	-255.00
				6301 · Building Supplies & Maint.	-320.00
TOTAL					-936.90
Check	4779	11/28/2018	Apex Technology Group	1001 · Navigant GF Operating	
				6708 · Computer Development Program	-104.50
				6708 · Computer Development Program	-100.00
TOTAL					-204.50
Check	4780	11/28/2018	Cox Communications	1001 · Navigant GF Operating	
				6202.01 · Telephone	-851.21
TOTAL					-851.21
Check	4781	11/28/2018	Kelley Nickson Morris	1001 · Navigant GF Operating	
				6703.01 · Legal	-2,425.00
				6703.02 · Legal - CBA	-712.50
TOTAL					-3,137.50
Check	4782	11/28/2018	Moore Medical LLC	1001 · Navigant GF Operating	
				6125 · First Aid Equip & Supplies	-350.12
TOTAL					-350.12
Check	4783	11/28/2018	Pawtucket Water Supply -Hydrants	1001 · Navigant GF Operating	
				6215.02 · Hydrant Fees - Pawtucket	-11,732.09
TOTAL					-11,732.09
Check	4784	11/28/2018	Pawtucket Water Supply Board	1001 · Navigant GF Operating	
				6211 · Water Usage Fees	-54.90
TOTAL					-54.90
Check	4785	11/28/2018	RICOH	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-539.25
TOTAL					-539.25
Check	4786	11/28/2018	Shell Fleet Plus	1001 · Navigant GF Operating	
				6100 · Vehicle Gas & Oil	-562.33
TOTAL					-562.33
Check	4787	11/28/2018	Shipman's Fire Equipment	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-336.05
TOTAL					-336.05
Check	4788	11/28/2018	Video Artistry	1001 · Navigant GF Operating	
				6716 · Videographer	-180.00
TOTAL					-180.00

10:17 AM
12/06/18

Cumberland Fire District
Commissioner's Report
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Type	Num	Date	Name	Account	Paid Amount
Check	4789	11/28/2018	Verizon	1001 · Navigant GF Operating	
				6202.01 · Telephone	-149.99
TOTAL					-149.99
Check	4790	11/28/2018	VFIS	1001 · Navigant GF Operating	
				6701 · Insurances	-5,120.00
TOTAL					-5,120.00

Cumberland Fire District Income & Expense Budget vs. Actual

July 2018 through November 2018

	TOTAL				
	Nov 18	Jul '18 - Nov 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
4000.03 · Tax Revenue 2018	181,757.57	5,727,965.90	7,722,487.00	(1,994,521.10)	74.17%
4001 · Tax Revenue Prior Years	14,538.65	151,137.84	150,000.00	1,137.84	100.76%
4007 · NSF Fee Reimbursement Income	345.00	345.00	200.00	145.00	172.5%
4010 · Interest Income- Past Due Taxes	11,416.88	39,190.13	50,000.00	(10,809.87)	78.38%
4015 · Fire Prevention/Plan Review	2,039.00	19,159.00	50,000.00	(30,841.00)	38.32%
4050 · Interest Income General Fund	880.75	4,977.29	8,000.00	(3,022.71)	62.22%
4060 · Interest Income Truck Fund	0.00	0.00	50.00	(50.00)	0.0%
4065 · Interest Income Fire Prevention	12.42	59.84	50.00	9.84	119.68%
4070 · Interest Income-Retiremt Health	41.18	208.98	400.00	(191.02)	52.25%
4075 · Interest Income FireAlarm Maint	146.75	383.16	0.00	383.16	100.0%
4080 · Interest Income Navigant CD	108.91	554.27	1,000.00	(445.73)	55.43%
4103 · Grant Income	0.00	0.00	0.00	0.00	0.0%
4105 · Reimbursed Ins.-Former Employee	5,261.02	25,501.29	38,594.00	(13,092.71)	66.08%
4110 · Miscellaneous Other Income	500.00	2,354.16	5,000.00	(2,645.84)	47.08%
4110.1 · Revenue Rescue Income	1,143.00	7,039.80	12,000.00	(4,960.20)	58.67%
4110.2 · Insurance Reimbursement	0.00	0.00	0.00	0.00	0.0%
4110.3 · Detail Reimbursement	6,246.35	15,909.95	43,000.00	(27,090.05)	37.0%
4110.4 · IOD Ins. Reimbursement	5,437.80	41,121.64	150,000.00	(108,878.36)	27.41%
4110.6 · MLC Fees	2,075.00	13,050.00	25,000.00	(11,950.00)	52.2%
4110.7 · RB Battery Reimbursement	0.00	0.00	0.00	0.00	0.0%
4111 · Income Radio Box 2018	525.00	36,925.00	38,200.00	(1,275.00)	96.66%
4114 · Income Radio Box Prior Years	0.00	0.00	500.00	(500.00)	0.0%
4115 · Tax Sale Fee Income	1,088.95	4,986.95	30,000.00	(25,013.05)	16.62%
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	233,564.23	6,090,870.20	8,424,509.00	(2,333,638.80)	72.3%
Gross Profit	233,564.23	6,090,870.20	8,424,509.00	(2,333,638.80)	72.3%
Expense					
6100 · Vehicle Gas & Oil	4,324.09	20,098.74	40,000.00	(19,901.26)	50.25%
6101 · Vehicle Repair & Maintenance	4,720.75	45,492.48	85,000.00	(39,507.52)	53.52%
6110 · Equipment Purchase & Upgrading	494.75	1,913.00	20,000.00	(18,087.00)	9.57%
6110.01 · Turnout Gear	0.00	0.00	20,000.00	(20,000.00)	0.0%
6112 · Equipment Supplies & Repairs	2,132.17	3,056.69	7,000.00	(3,943.31)	43.67%
6113 · Equip Testing & Certification	0.00	2,900.00	7,000.00	(4,100.00)	41.43%
6120 · Radio Equip Upgrades & Maint	609.90	609.90	3,000.00	(2,390.10)	20.33%
6125 · First Aid Equip & Supplies	411.81	1,658.49	8,000.00	(6,341.51)	20.73%
6130 · Air Cascade Maintenance	0.00	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	5,334.78	7,000.00	(1,665.22)	76.21%
6150 · Fire Alarm Testing	106.00	430.00	1,500.00	(1,070.00)	28.67%
6200 · Electricity	2,728.65	15,756.70	36,000.00	(20,243.30)	43.77%
6201 · Gas & Hot Water	889.65	2,560.90	15,000.00	(12,439.10)	17.07%
6202.01 · Telephone	1,151.19	4,988.31	12,000.00	(7,011.69)	41.57%
6202.02 · Air Cards	480.14	2,400.70	5,500.00	(3,099.30)	43.65%
6210 · Sewer Assessment & Usage	188.16	1,126.46	4,000.00	(2,873.54)	28.16%
6211 · Water Usage Fees	54.90	593.97	4,000.00	(3,406.03)	14.85%
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	57,903.53	138,000.00	(80,096.47)	41.96%
6301 · Building Supplies & Maint.	3,329.11	14,486.22	25,000.00	(10,513.78)	57.95%
6305 · Furnishings	0.00	0.00	0.00	0.00	0.0%
6400.01 · Firefighters Salaries	263,839.95	1,115,855.55	2,920,500.00	(1,804,644.45)	38.21%
6400.02 · EMT Incentive	8,201.70	34,287.54	86,600.00	(52,312.46)	39.59%
6400.03 · OT Wages	79,402.98	414,324.73	1,055,014.00	(640,689.27)	39.27%
6400.08 · Holiday Stipend	27,547.74	83,082.03	168,490.00	(85,407.97)	49.31%
6400.09 · Longevity Pay	26,689.24	64,697.37	161,176.00	(96,478.63)	40.14%
6400.10 · Acting Officer Pay	798.59	1,397.19	2,000.00	(602.81)	69.86%
6400.11 · Detail Pay	3,366.00	10,464.00	15,000.00	(4,536.00)	69.76%
6400.12 · Other Salaries	0.00	0.00	2,000.00	(2,000.00)	0.0%
6400.13 · Injured on Duty Salaries	11,671.55	55,174.60	0.00	55,174.60	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%

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

	TOTAL				
	Nov 18	Jul '18 - Nov 18	Budget	\$ Over Budget	% of Budget
6401 · Payroll Tax Expense	30,328.99	131,723.03	342,229.00	(210,505.97)	38.49%
6402 · Pension Expense	80,913.60	323,529.14	802,638.00	(479,108.86)	40.31%
6410.01 · Healthcare Insurance	72,954.48	364,952.76	893,479.00	(528,526.24)	40.85%
6410.02 · Healthcare Co-Pays	(13,359.35)	(56,431.76)	(142,195.00)	85,763.24	39.69%
6410.03 · Healthcare Reimb. (HRA) -FF	4,533.83	20,528.10	40,000.00	(19,471.90)	51.32%
6410.04 · Healthcare -Dental	6,258.01	31,559.75	77,315.00	(45,755.25)	40.82%
6410.05 · Healthcare -Vision	100.00	5,100.00	5,100.00	0.00	100.0%
6420 · Life Insurance	2,500.00	10,000.00	10,350.00	(350.00)	96.62%
6430 · Education Tuition Cost	0.00	843.98	2,000.00	(1,156.02)	42.2%
6510.01 · Healthcare Insurance -Retirees	11,565.96	61,603.04	141,299.00	(79,695.96)	43.6%
6510.03 · Healthcare Reimb. (HRA)-Retiree	638.97	9,079.59	10,000.00	(920.41)	90.8%
6510.04 · Healthcare -Dental -Retirees	614.68	2,938.55	6,988.00	(4,049.45)	42.05%
6520 · COLA - Retirees	0.00	11,934.47	11,935.00	(0.53)	100.0%
6600 · Administrative Salaries	28,784.86	122,992.77	310,284.00	(187,291.23)	39.64%
6605 · District Commissioner Stipends	5,675.00	9,458.36	22,700.00	(13,241.64)	41.67%
6610.01 · Healthcare Insurance -Admin	7,332.78	38,640.45	67,004.00	(28,363.55)	57.67%
6610.02 · Healthcare Co-Pays -Admin	(1,001.70)	(4,426.11)	(8,300.00)	3,873.89	53.33%
6610.03 · Healthcare Reimb. (HRA)-Admin	105.76	2,858.12	8,700.00	(5,841.88)	32.85%
6610.04 · Healthcare -Dental -Admin	679.85	3,668.95	7,112.00	(3,443.05)	51.59%
6615 · Payroll Tax Expense -Admin	2,081.26	8,994.74	22,970.00	(13,975.26)	39.16%
6701 · Insurances	5,753.00	289,848.00	352,800.00	(62,952.00)	82.16%
6703.01 · Legal	2,425.00	5,400.00	20,000.00	(14,600.00)	27.0%
6703.02 · Legal - CBA	1,237.50	5,568.75	30,000.00	(24,431.25)	18.56%
6705 · Office Supplies & Expenses	1,523.77	6,081.66	9,500.00	(3,418.34)	64.02%
6706 · Printing & Postage	600.00	1,992.24	5,000.00	(3,007.76)	39.85%
6707 · Newspaper Advertisements	158.00	158.00	1,500.00	(1,342.00)	10.53%
6708 · Computer Development Program	212.25	1,260.75	2,500.00	(1,239.25)	50.43%
6709 · Computerized Tax Bills	0.00	14,262.00	15,000.00	(738.00)	95.08%
6710 · External Accounting Fees	0.00	450.00	20,000.00	(19,550.00)	2.25%
6711 · Fire Chief Expenses	20.37	101.85	750.00	(648.15)	13.58%
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	720.30	2,942.47	7,000.00	(4,057.53)	42.04%
6715 · Professional Fees	0.00	0.00	2,000.00	(2,000.00)	0.0%
6716 · Videographer	360.00	1,080.00	3,000.00	(1,920.00)	36.0%
6720 · Abatements	0.00	993.58	500.00	493.58	198.72%
6725 · Tax Sale Fee	0.00	0.00	30,000.00	(30,000.00)	0.0%
6730 · Bank Service Fee	0.00	245.00	200.00	45.00	122.5%
6735 · IRS HRA Fee	0.00	142.38	0.00	142.38	100.0%
6800 · Affiliated Fire Associations	0.00	288.95	750.00	(461.05)	38.53%
6905.01 · Drills & Training	0.00	1,952.70	2,500.00	(547.30)	78.11%
6905.02 · FP & EMS Training	200.00	6,450.00	2,500.00	3,950.00	258.0%
6906 · Medical Examinations	0.00	0.00	3,000.00	(3,000.00)	0.0%
6907 · Employee Support Health&Welfare	0.00	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	0.00	6,395.83	8,000.00	(1,604.17)	79.95%
7030 · Spec. Fund Radio Box Alarm	1,200.00	7,655.47	5,000.00	2,655.47	153.11%
7040 · Spec. Fund Fire Prevention Exp	477.70	7,586.05	18,000.00	(10,413.95)	42.15%
7050 · Tax - Legal & Collection Fees	125.00	702.90	1,000.00	(297.10)	70.29%
7080 · Interest Expense-L-1 Truck Loan	367.48	1,885.42	5,000.00	(3,114.58)	37.71%
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	43,022.00	25,000.00	18,022.00	172.09%
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	711,404.13	3,747,853.81	8,424,509.00	(4,676,655.19)	44.49%
Net Ordinary Income	(477,839.90)	2,343,016.39	0.00	2,343,016.39	100.0%
Net Income	(477,839.90)	2,343,016.39	0.00	2,343,016.39	100.0%

Cumberland Fire District
Trial Balance
As of November 30, 2018

	Nov 30, 18	
	Debit	Credit
1001 · Navigant GF Operating	292,676.69	
1002 · FNB HRA Checking	11,810.39	
1003 · FNB HRA Savings	0.00	
1004 · FNB Fire Prevention	23,439.21	
1005 · Navigant Savings MM	1,153,110.11	
1007 · FNB Retiree HealthCare Fund	208,798.69	
1008 · FNB Truck Fund	40.03	
1009 · FNB FP Savings	62,976.60	
1010 · Navigant Fire Alarm Maint	1,364.48	
1011 · Navigant CD	107,137.72	
1012 · Webster Bank	100,111.55	
1013 · Navigant Fire Alarm Maint MM	120,383.16	
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	55,524.22	
1215 · Tax Receivable 2017	0.00	
1216 · Tax Receivable 2018	1,969,367.09	
1300 · Collection/Returned CK Fees	120.00	
1305 · Tax Sale Fees	2,938.11	
1310 · Radio Box Fees	2,975.00	
1311 · FF Detail Receivable	1,108.60	
1312 · Fire Prevention Fees	60.00	
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	2,776,066.18	
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		4,189,239.00
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	
2011 · Payroll Tax FED W/H	34.54	

Cumberland Fire District
Trial Balance
As of November 30, 2018

	Nov 30, 18	
	Debit	Credit
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		1,158.92
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.		206.53
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		48,902.49
2253 · Deferred Tax Revenue 2018-2019		1,970,756.56
2280 · Misc Other Deferred Revenue		70.00
2281 · Deferred Tax Sale Fee Income		836.74
2285 · Deferred Radio Box Income		587.29
2286 · Deferred Radio Box Income 2019		1,675.00
2500.1 · Note Payable-Nat'l Grid LED S-1		15,382.50
2500.2 · Note Payable-Nat'l Grid LED S-4		23,409.50
2505 · Notes Payable - NCFD Truck Loan	0.00	
2510 · Notes Payable - L-1 Truck Loan		76,047.49
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	525,953.89	
3300 · Fund Balance transfer from Old		1,722,932.47
4000.03 · Tax Revenue 2018		5,727,965.90
4001 · Tax Revenue Prior Years		151,137.84
4007 · NSF Fee Reimbursement Income		345.00
4010 · Interest Income- Past Due Taxes		39,190.13
4015 · Fire Prevention/Plan Review		19,159.00
4050 · Interest Income General Fund		4,977.29
4065 · Interest Income Fire Prevention		59.84
4070 · Interest Income-Retiremt Health		208.98
4075 · Interest Income FireAlarm Maint		383.16
4080 · Interest Income Navigant CD		554.27
4105 · Reimbursed Ins.-Former Employee		25,501.29
4110 · Miscellaneous Other Income		2,354.16
4110.1 · Revenue Rescue Income		7,039.80
4110.3 · Detail Reimbursement		15,909.95
4110.4 · IOD Ins. Reimbursement		41,121.64
4110.6 · MLC Fees		13,050.00
4111 · Income Radio Box 2018		36,925.00
4115 · Tax Sale Fee Income		4,986.95
6100 · Vehicle Gas & Oil	20,098.74	
6101 · Vehicle Repair & Maintenance	45,492.48	
6110 · Equipment Purchase & Upgrading	1,913.00	
6112 · Equipment Supplies & Repairs	3,056.69	
6113 · Equip Testing & Certification	2,900.00	
6120 · Radio Equip Upgrades & Maint	609.90	
6125 · First Aid Equip & Supplies	1,658.49	
6130 · Air Cascade Maintenance	731.52	
6145 · Shared Communications	5,334.78	
6150 · Fire Alarm Testing	430.00	

**Cumberland Fire District
Trial Balance
As of November 30, 2018**

	Nov 30, 18	
	Debit	Credit
6200 · Electricity	15,756.70	
6201 · Gas & Hot Water	2,560.90	
6202.01 · Telephone	4,988.31	
6202.02 · Air Cards	2,400.70	
6210 · Sewer Assessment & Usage	1,126.46	
6211 · Water Usage Fees	593.97	
6215.01 · Hydrant Fees - Cumberland	224,070.00	
6215.02 · Hydrant Fees - Pawtucket	57,903.53	
6301 · Building Supplies & Maint.	14,486.22	
6400.01 · Firefighters Salaries	1,115,855.55	
6400.02 · EMT Incentive	34,287.54	
6400.03 · OT Wages	414,324.73	
6400.08 · Holiday Stipend	83,082.03	
6400.09 · Longevity Pay	64,697.37	
6400.10 · Acting Officer Pay	1,397.19	
6400.11 · Detail Pay	10,464.00	
6400.13 · Injured on Duty Salaries	55,174.60	
6400.14 · Clothing Allowance	43,038.00	
6400.15 · Education Incentive	6,000.00	
6401 · Payroll Tax Expense	131,723.03	
6402 · Pension Expense	323,529.14	
6410.01 · Healthcare Insurance	364,952.76	
6410.02 · Healthcare Co-Pays		56,431.76
6410.03 · Healthcare Reimb. (HRA) -FF	20,528.10	
6410.04 · Healthcare -Dental	31,559.75	
6410.05 · Healthcare -Vision	5,100.00	
6420 · Life Insurance	10,000.00	
6430 · Education Tuition Cost	843.98	
6510.01 · Healthcare Insurance -Retirees	61,603.04	
6510.03 · Healthcare Reimb. (HRA)-Retiree	9,079.59	
6510.04 · Healthcare -Dental -Retirees	2,938.55	
6520 · COLA - Retirees	11,934.47	
6600 · Administrative Salaries	122,992.77	
6605 · District Commissioner Stipends	9,458.36	
6610.01 · Healthcare Insurance -Admin	38,640.45	
6610.02 · Healthcare Co-Pays -Admin		4,426.11
6610.03 · Healthcare Reimb. (HRA)-Admin	2,858.12	
6610.04 · Healthcare -Dental -Admin	3,668.95	
6615 · Payroll Tax Expense -Admin	8,994.74	
6701 · Insurances	289,848.00	
6703.01 · Legal	5,400.00	
6703.02 · Legal - CBA	5,568.75	
6705 · Office Supplies & Expenses	6,081.66	
6706 · Printing & Postage	1,992.24	
6707 · Newspaper Advertisements	158.00	
6708 · Computer Development Program	1,260.75	
6709 · Computerized Tax Bills	14,262.00	
6710 · External Accounting Fees	450.00	
6711 · Fire Chief Expenses	101.85	
6714 · Payroll Processing Fees	2,942.47	
6716 · Videographer	1,080.00	
6720 · Abatements	993.58	
6730 · Bank Service Fee	245.00	
6735 · IRS HRA Fee	142.38	
6800 · Affiliated Fire Associations	288.95	
6905.01 · Drills & Training	1,952.70	
6905.02 · FP & EMS Training	6,450.00	
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	7,655.47	
7040 · Spec. Fund Fire Prevention Exp	7,586.05	
7050 · Tax - Legal & Collection Fees	702.90	
7080 · Interest Expense-L-1 Truck Loan	1,885.42	
7310 · Capital Improvements	43,022.00	
9999 · Ask My Accountant	0.00	
TOTAL	<u>14,203,163.30</u>	<u>14,203,163.30</u>