



Cumberland Fire Department

Financial Report

Period Ending: December 31, 2018

Presented: January 22, 2019

Diane Karolyshyn, Finance Director

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

Month Ending December 2018	Beginning Balance 12/01/2018	New Receivables	Total Balance Due	Total Collected	Abatements and Adjustments	Refunds	Returned Checks	Payment Transfers	Total Payments, Adjustments and Transfers	Ending Balance 12/31/2018	% of Total Outstanding Collected
2017 & prior	\$ 55,524.22	\$ 10.55	\$ 55,534.77	\$ 4,062.23					\$ 4,062.23	\$ 51,472.54	7.31%
			\$ -						\$ -	\$ -	
2018	\$ 1,969,367.09	\$ (27.25)	\$ 1,969,339.84	\$ 487,277.89				\$ 15.23	\$ 487,293.12	\$ 1,482,046.72	24.74%
			\$ -						\$ -	\$ -	
Total	\$ 2,024,891.31	\$ (16.70)	\$ 2,024,874.61	\$ 491,340.12	\$ -	\$ -		\$ 15.23	\$ 491,355.35	\$ 1,533,519.26	

TOTAL COLLECTED AS OF 12/31/2018	79%
-------------------------------------	-----

Cumberland Fire District
Balance Sheet
As of December 31, 2018

	<u>Dec 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Navigant GF Operating	459,490.07
1002 · FNB HRA Checking	8,265.06
1004 · FNB Fire Prevention	24,163.43
1005 · Navigant Savings MM	953,776.70
1007 · FNB Retiree HealthCare Fund	208,841.25
1008 · FNB Truck Fund	40.03
1009 · FNB FP Savings	62,989.44
1010 · Navigant Fire Alarm Maint	1,764.48
1011 · Navigant CD	107,250.37
1012 · Webster Bank	100,111.55
1013 · Navigant Fire Alarm Maint MM	120,534.99
Total Checking/Savings	<u>2,047,227.37</u>
Other Current Assets	
1210 · Tax Receivable Prior Years	51,472.54
1216 · Tax Receivable 2018	1,482,046.72
1300 · Collection/Returned CK Fees	135.00
1305 · Tax Sale Fees	33,164.31
1310 · Radio Box Fees	2,575.00
1311 · FF Detail Receivable	1,920.40
1312 · Fire Prevention Fees	135.00
1313 · Misc Fire Prevention Receivable	171.00
1315 · Misc. Accounts Receivable	456.48
Total Other Current Assets	<u>1,572,076.45</u>
Total Current Assets	<u>3,619,303.82</u>
Fixed Assets	
1400 · Land	779,800.00
1500 · Buildings & Improvements	1,541,935.09
1505 · Vehicles & Equipment	2,719,204.18
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	-4,132,377.00
Total Fixed Assets	<u>1,563,405.06</u>
Other Assets	
1050 · Petty Cash-Tax Collector	750.00
1055 · Petty Cash Fire Chief	500.00
Total Other Assets	<u>1,250.00</u>
TOTAL ASSETS	<u><u>5,183,958.88</u></u>
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	1,211.18
2028 · P & F Insurance Assoc.	149.43
2252 · Deferred Tax Revenue 2017-2018	44,840.26
2253 · Deferred Tax Revenue 2018-2019	1,483,478.67
2280 · Misc Other Deferred Revenue	85.00
2281 · Deferred Tax Sale Fee Income	31,062.94
2285 · Deferred Radio Box Income	587.29
2286 · Deferred Radio Box Income 2019	1,275.00
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	74,485.58
Total Other Current Liabilities	<u>1,676,163.55</u>
Total Current Liabilities	<u>1,676,163.55</u>
Total Liabilities	1,676,163.55
Equity	
3200 · Unrestricted Net Assets	-525,953.89
3300 · Fund Balance transfer from Old	1,722,932.47
Net Income	2,310,816.75
Total Equity	<u>3,507,795.33</u>
TOTAL LIABILITIES & EQUITY	<u><u>5,183,958.88</u></u>

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

Type	Num	Date	Name	Account	Paid Amount
Check	EFT	12/03/2018	London Health CDH	1002 · FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF 6510.03 · Healthcare Reimb. (HRA)-Retiree	-7.25 -990.63 <hr/> -997.88
TOTAL					-997.88
Check	EFT	12/11/2018	London Health CDH	1002 · FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF 6510.03 · Healthcare Reimb. (HRA)-Retiree	-135.98 -221.77 <hr/> -357.75
TOTAL					-357.75
Check	EFT	12/18/2018	London Health CDH	1002 · FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF	-123.53 <hr/> -123.53
TOTAL					-123.53
Check	EFT	12/19/2018	Navigant Credit Union	1001 · Navigant GF Operating 2510 · Notes Payable - L-1 Truck Loan 7080 · Interest Expense-L-1 Truck Loan	-1,561.91 -348.54 <hr/> -1,910.45
TOTAL					-1,910.45
Check	EFT	12/19/2018		1001 · Navigant GF Operating 6730 · Bank Service Fee	-15.00 <hr/> -15.00
TOTAL					-15.00
Check	EFT	12/26/2018	London Health CDH	1002 · FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF	-1,707.24 <hr/> -1,707.24
TOTAL					-1,707.24
Check	EFT	12/31/2018	London Health CDH	1002 · FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF	-358.93 <hr/> -358.93
TOTAL					-358.93
Check	POS	12/03/2018	Microsoft	1001 · Navigant GF Operating 6708 · Computer Development Program	-192.60 <hr/> -192.60
TOTAL					-192.60
Check	POS	12/03/2018	BackBlaze	1001 · Navigant GF Operating 6708 · Computer Development Program	-7.50 <hr/> -7.50
TOTAL					-7.50
Check	POS	12/04/2018	Amazon.com	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-207.65 <hr/> -207.65
TOTAL					-207.65
Check	POS	12/06/2018	Miradore Ltd	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	-16.00 <hr/> -16.00
TOTAL					-16.00
Check	POS	12/11/2018	Sirius XM	1001 · Navigant GF Operating 6711 · Fire Chief Expenses	-20.37 <hr/> -20.37
TOTAL					-20.37
Check	POS	12/13/2018	Amazon.com	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	-229.08 <hr/> -229.08
TOTAL					-229.08
Check	POS	12/17/2018	Amazon.com	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	-17.49 <hr/> -17.49
TOTAL					-17.49

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

Type	Num	Date	Name	Account	Paid Amount
Check	POS	12/17/2018	Amazon.com	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-61.90</u>
TOTAL					-61.90
Check	POS	12/24/2018	Adobe Systems Inc.	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	<u>-64.16</u>
TOTAL					-64.16
Check	1084	12/05/2018	Christopher Smith	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	<u>-79.99</u>
TOTAL					-79.99
Check	1085	12/05/2018	Navigant Credit Card	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	<u>-237.48</u>
TOTAL					-237.48
Check	1086	12/05/2018	Depault Ace Hardware	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp 7040 · Spec. Fund Fire Prevention Exp	<u>-63.35</u> 6.24
TOTAL					-57.11
Check	1087	12/20/2018	University of Rhode Island	1004 · FNB Fire Prevention 6905.02 · FP & EMS Training	<u>-50.00</u>
TOTAL					-50.00
Check	4791	12/01/2018	Blue Cross Blue Shield -MCA	1001 · Navigant GF Operating 6510.01 · Healthcare Insurance -Retirees	<u>-924.00</u>
TOTAL					-924.00
Check	4792	12/01/2018	Blue Cross & Blue Shield	1001 · Navigant GF Operating 6410.01 · Healthcare Insurance 6510.01 · Healthcare Insurance -Retirees 6610.01 · Healthcare Insurance -Admin	<u>-73,613.33</u> -10,584.77 -7,332.78
TOTAL					-91,530.88
Check	4793	12/01/2018	Delta Dental	1001 · Navigant GF Operating 6410.04 · Healthcare -Dental 6510.04 · Healthcare -Dental -Retirees 6610.04 · Healthcare -Dental -Admin	<u>-6,258.01</u> -614.68 -769.75
TOTAL					-7,642.44
Check	4794	12/05/2018	AFS Associates, Inc.	1001 · Navigant GF Operating 6710 · External Accounting Fees	<u>-900.00</u>
TOTAL					-900.00
Check	4795	12/05/2018	Rhode Island Association of Fire Chiefs	1001 · Navigant GF Operating 6800 · Affiliated Fire Associations 6800 · Affiliated Fire Associations 6800 · Affiliated Fire Associations 6800 · Affiliated Fire Associations	<u>-200.00</u> -75.00 -75.00 -75.00
TOTAL					-425.00
Check	4796	12/05/2018	Michael Kay	1001 · Navigant GF Operating 6430 · Education Tuition Cost 6715 · Professional Fees	<u>-700.00</u> -698.45
TOTAL					-1,398.45
Check	4797	12/05/2018	AFLAC	1001 · Navigant GF Operating 2026 · AFLAC	<u>-1,271.46</u>
TOTAL					-1,271.46

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

Type	Num	Date	Name	Account	Paid Amount
Check	4798	12/05/2018	Belmont Springs	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	-117.51 -63.18 -39.90 -38.65
TOTAL					-259.24
Check	4799	12/05/2018	Depault Ace Hardware	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6101 · Vehicle Repair & Maintenance 6905.01 · Drills & Training	-18.48 -42.59 -13.77
TOTAL					-74.84
Check	4800	12/05/2018	ICSC	1001 · Navigant GF Operating 6130 · Air Cascade Maintenance	-272.52
TOTAL					-272.52
Check	4801	12/05/2018	Janitech	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	-38.15 -587.83
TOTAL					-625.98
Check	4802	12/05/2018	Kafin Oil Co., Inc.	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	-196.00
TOTAL					-196.00
Check	4803	12/05/2018	National Grid Elec Sta4L	1001 · Navigant GF Operating 6200 · Electricity	-24.12
TOTAL					-24.12
Check	4804	12/05/2018	National Grid Elec Sta5L	1001 · Navigant GF Operating 6200 · Electricity	-24.12
TOTAL					-24.12
Check	4805	12/05/2018	Purchase Power	1001 · Navigant GF Operating 6706 · Printing & Postage	-200.00
TOTAL					-200.00
Check	4806	12/05/2018	S&D Road Service	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-211.68
TOTAL					-211.68
Check	4807	12/05/2018	Ralco Equipment Co., Inc	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance	-9,347.16 -4,939.07
TOTAL					-14,286.23
Check	4808	12/05/2018	Wastewater Treatment Services, Inc	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	-350.00
TOTAL					-350.00
Check	4809	12/05/2018	W.B. Mason Co., Inc	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	-34.14
TOTAL					-34.14
Check	4810	12/13/2018	John Rei, IV	1001 · Navigant GF Operating 6110 · Equipment Purchase & Upgrading	-494.75
TOTAL					-494.75

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

Type	Num	Date	Name	Account	Paid Amount
Check	4811	12/13/2018	Allied Auto Parts	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-33.10</u>
TOTAL					-33.10
Check	4812	12/13/2018	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	4813	12/13/2018	Police & Firemen's Insurance Assoc.	1001 · Navigant GF Operating 2028 · P & F Insurance Assoc.	<u>-741.02</u>
TOTAL					-741.02
Check	4814	12/13/2018	Vincent F. Ragosta, Jr.	1001 · Navigant GF Operating 6703.02 · Legal - CBA	<u>-1,300.00</u>
TOTAL					-1,300.00
Check	4815	12/13/2018	TH Malloy & Sons, Inc	1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil	<u>-2,628.80</u>
TOTAL					-2,628.80
Check	4816	12/13/2018	Video Artistry	1001 · Navigant GF Operating 6716 · Videographer	<u>-180.00</u>
TOTAL					-180.00
Check	4817	12/20/2018	Brett R. Anderson	1001 · Navigant GF Operating 6430 · Education Tuition Cost	<u>-1,387.69</u>
TOTAL					-1,387.69
Check	4818	12/20/2018	A. Charpentier Power Systems	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	<u>-193.00</u>
TOTAL					-193.00
Check	4819	12/20/2018	Timothy M. Bliss, Attorney at Law	1001 · Navigant GF Operating 6703.01 · Legal 6703.02 · Legal - CBA	<u>-218.75</u> <u>-218.75</u>
TOTAL					-437.50
Check	4820	12/20/2018	B & M Printing	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	<u>-15.00</u>
TOTAL					-15.00
Check	4821	12/20/2018	1st Responder Newspaper	1001 · Navigant GF Operating 6800 · Affiliated Fire Associations	<u>-85.00</u>
TOTAL					-85.00
Check	4822	12/20/2018	Narragansett Bay Comm Sta1	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	<u>-111.24</u>
TOTAL					-111.24
Check	4823	12/20/2018	Narragansett Bay Comm Sta2	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	<u>-43.58</u>
TOTAL					-43.58
Check	4824	12/20/2018	Narragansett Bay Comm Sta4	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	<u>-43.58</u>
TOTAL					-43.58

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

Type	Num	Date	Name	Account	Paid Amount
Check	4825	12/20/2018	S&D Road Service	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-710.30</u>
TOTAL					-710.30
Check	4826	12/20/2018	VFIS	1001 · Navigant GF Operating 6701 · Insurances	<u>-5,120.00</u>
TOTAL					-5,120.00
Check	4827	12/20/2018	Emergency Reporting	1001 · Navigant GF Operating 6145 · Shared Communications	<u>-445.67</u>
TOTAL					-445.67
Check	4828	12/20/2018	Janitech	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	<u>-86.18</u> <u>-321.71</u>
TOTAL					-407.89
Check	4829	12/20/2018	Minuteman Trucks, Inc	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-49.69</u>
TOTAL					-49.69
Check	4830	12/20/2018	Moore Medical LLC	1001 · Navigant GF Operating 6125 · First Aid Equip & Supplies 6125 · First Aid Equip & Supplies	<u>-22.00</u> <u>15.99</u>
TOTAL					-6.01
Check	4831	12/20/2018	Video Artistry	1001 · Navigant GF Operating 6716 · Videographer	<u>-180.00</u>
TOTAL					-180.00
Check	4832	12/20/2018	W.B. Mason Co., Inc	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses 6705 · Office Supplies & Expenses	<u>-55.20</u> <u>-135.39</u>
TOTAL					-190.59
Check	4833	12/20/2018	Zoll Medical Corp	1001 · Navigant GF Operating 6125 · First Aid Equip & Supplies	<u>-85.93</u>
TOTAL					-85.93
Check	4834	12/26/2018	A & P Fire Systems	1001 · Navigant GF Operating 6150 · Fire Alarm Testing 6150 · Fire Alarm Testing	<u>-81.00</u> <u>-81.00</u>
TOTAL					-162.00
Check	4835	12/26/2018	Apex Technology Group	1001 · Navigant GF Operating 6708 · Computer Development Program 6708 · Computer Development Program	<u>-104.50</u> <u>-100.00</u>
TOTAL					-204.50
Check	4836	12/26/2018	B & M Printing	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	<u>-15.00</u>
TOTAL					-15.00
Check	4837	12/26/2018	Kevin Clarke	1001 · Navigant GF Operating 6510.01 · Healthcare Insurance -Retirees	<u>-52.19</u>
TOTAL					-52.19

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

Type	Num	Date	Name	Account	Paid Amount
Check	4838	12/26/2018	Cox Communications	1001 · Navigant GF Operating 6202.01 · Telephone	<u>-997.70</u>
TOTAL					-997.70
Check	4839	12/26/2018	Cumberland, RI - Water Sta 2	1001 · Navigant GF Operating 6211 · Water Usage Fees	<u>-101.27</u>
TOTAL					-101.27
Check	4840	12/26/2018	Cumberland, RI - Water Sta 4	1001 · Navigant GF Operating 6211 · Water Usage Fees	<u>-19.54</u>
TOTAL					-19.54
Check	4841	12/26/2018	Cumberland, RI - Water Sta 5	1001 · Navigant GF Operating 6211 · Water Usage Fees	<u>-293.72</u>
TOTAL					-293.72
Check	4842	12/26/2018	DELL Marketing L.P.	1001 · Navigant GF Operating 6110 · Equipment Purchase & Upgrading	<u>-715.50</u>
TOTAL					-715.50
Check	4843	12/26/2018	Kelley Nickson Morris	1001 · Navigant GF Operating 6703.01 · Legal	<u>-1,962.50</u>
TOTAL					-1,962.50
Check	4844	12/26/2018	NAPA Auto Parts	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs 6101 · Vehicle Repair & Maintenance	<u>-35.94</u> <u>-30.18</u>
TOTAL					-66.12
Check	4845	12/26/2018	National Grid Elec Sta1	1001 · Navigant GF Operating 6200 · Electricity	<u>-746.18</u>
TOTAL					-746.18
Check	4846	12/26/2018	National Grid Elec Sta2	1001 · Navigant GF Operating 6200 · Electricity	<u>-556.11</u>
TOTAL					-556.11
Check	4847	12/26/2018	National Grid Elec Sta4	1001 · Navigant GF Operating 6200 · Electricity	<u>-1,407.12</u>
TOTAL					-1,407.12
Check	4848	12/26/2018	National Grid Elec Sta5A	1001 · Navigant GF Operating 6200 · Electricity	<u>-19.78</u>
TOTAL					-19.78
Check	4849	12/26/2018	National Grid Elec Sta5	1001 · Navigant GF Operating 6200 · Electricity	<u>-579.31</u>
TOTAL					-579.31
Check	4850	12/26/2018	National Grid Gas Sta1	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-837.97</u>
TOTAL					-837.97
Check	4851	12/26/2018	National Grid Gas Sta2	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-429.51</u>
TOTAL					-429.51

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

Type	Num	Date	Name	Account	Paid Amount
Check	4852	12/26/2018	National Grid Gas Sta4	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-537.30</u>
TOTAL					-537.30
Check	4853	12/26/2018	National Grid Gas Sta5A	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-100.00</u>
TOTAL					-100.00
Check	4854	12/26/2018	National Grid Gas Sta5	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-444.40</u>
TOTAL					-444.40
Check	4855	12/26/2018	Pawtucket Water Supply -Hydrants	1001 · Navigant GF Operating 6215.02 · Hydrant Fees - Pawtucket	<u>-11,353.63</u>
TOTAL					-11,353.63
Check	4856	12/26/2018	Pawtucket Water Supply Board	1001 · Navigant GF Operating 6211 · Water Usage Fees	<u>-54.43</u>
TOTAL					-54.43
Check	4857	12/26/2018	Shell Fleet Plus	1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil	<u>-858.24</u>
TOTAL					-858.24
Check	4858	12/26/2018	Video Artistry	1001 · Navigant GF Operating 6716 · Videographer	<u>-180.00</u>
TOTAL					-180.00
Check	4859	12/26/2018	Verizon Wireless	1001 · Navigant GF Operating 6202.02 · Air Cards 6202.02 · Air Cards	<u>-320.08</u>
TOTAL					-480.12
Check	4860	12/26/2018	Verizon	1001 · Navigant GF Operating 6202.01 · Telephone	<u>-149.99</u>
TOTAL					-149.99

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

	TOTAL				
	Dec 18	Jul '18 - Dec 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
4000.03 · Tax Revenue 2018	487,277.89	6,215,243.79	7,722,487.00	(1,507,243.21)	80.48%
4001 · Tax Revenue Prior Years	4,062.23	155,200.07	150,000.00	5,200.07	103.47%
4007 · NSF Fee Reimbursement Income	0.00	345.00	200.00	145.00	172.5%
4010 · Interest Income- Past Due Taxes	8,622.80	47,812.93	50,000.00	(2,187.07)	95.63%
4015 · Fire Prevention/Plan Review	1,212.00	20,371.00	50,000.00	(29,629.00)	40.74%
4050 · Interest Income General Fund	666.59	5,643.88	8,000.00	(2,356.12)	70.55%
4060 · Interest Income Truck Fund	0.00	0.00	50.00	(50.00)	0.0%
4065 · Interest Income Fire Prevention	12.84	72.68	50.00	22.68	145.36%
4070 · Interest Income-Retiremt Health	42.56	251.54	400.00	(148.46)	62.89%
4075 · Interest Income FireAlarm Maint	151.83	534.99	0.00	534.99	100.0%
4080 · Interest Income Navigant CD	112.65	666.92	1,000.00	(333.08)	66.69%
4103 · Grant Income	0.00	0.00	0.00	0.00	0.0%
4105 · Reimbursed Ins.-Former Employee	5,261.02	30,762.31	38,594.00	(7,831.69)	79.71%
4110 · Miscellaneous Other Income	554.39	2,908.55	5,000.00	(2,091.45)	58.17%
4110.1 · Revenue Rescue Income	0.00	7,039.80	12,000.00	(4,960.20)	58.67%
4110.2 · Insurance Reimbursement	5,121.68	5,121.68	0.00	5,121.68	100.0%
4110.3 · Detail Reimbursement	1,089.00	16,998.95	43,000.00	(26,001.05)	39.53%
4110.4 · IOD Ins. Reimbursement	9,994.50	51,116.14	150,000.00	(98,883.86)	34.08%
4110.6 · MLC Fees	1,900.00	14,950.00	25,000.00	(10,050.00)	59.8%
4110.7 · RB Battery Reimbursement	0.00	0.00	0.00	0.00	0.0%
4111 · Income Radio Box 2018	400.00	37,325.00	38,200.00	(875.00)	97.71%
4114 · Income Radio Box Prior Years	0.00	0.00	500.00	(500.00)	0.0%
4115 · Tax Sale Fee Income	5,898.80	10,885.75	30,000.00	(19,114.25)	36.29%
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	532,380.78	6,623,250.98	8,424,509.00	(1,801,258.02)	78.62%
Gross Profit	532,380.78	6,623,250.98	8,424,509.00	(1,801,258.02)	78.62%
Expense					
6100 · Vehicle Gas & Oil	3,487.04	23,585.78	40,000.00	(16,414.22)	58.96%
6101 · Vehicle Repair & Maintenance	15,633.32	61,125.80	85,000.00	(23,874.20)	71.91%
6110 · Equipment Purchase & Upgrading	1,210.25	3,123.25	20,000.00	(16,876.75)	15.62%
6110.01 · Turnout Gear	0.00	0.00	20,000.00	(20,000.00)	0.0%
6112 · Equipment Supplies & Repairs	53.43	3,110.12	7,000.00	(3,889.88)	44.43%
6113 · Equip Testing & Certification	0.00	2,900.00	7,000.00	(4,100.00)	41.43%
6120 · Radio Equip Upgrades & Maint	0.00	609.90	3,000.00	(2,390.10)	20.33%
6125 · First Aid Equip & Supplies	91.94	1,750.43	8,000.00	(6,249.57)	21.88%
6130 · Air Cascade Maintenance	272.52	1,004.04	2,500.00	(1,495.96)	40.16%
6140 · Communications Upgrades	0.00	0.00	0.00	0.00	0.0%
6145 · Shared Communications	445.67	5,780.45	7,000.00	(1,219.55)	82.58%
6150 · Fire Alarm Testing	162.00	592.00	1,500.00	(908.00)	39.47%
6200 · Electricity	3,356.74	19,113.44	36,000.00	(16,886.56)	53.09%
6201 · Gas & Hot Water	2,349.18	4,910.08	15,000.00	(10,089.92)	32.73%
6202.01 · Telephone	1,147.69	6,136.00	12,000.00	(5,864.00)	51.13%
6202.02 · Air Cards	480.12	2,880.82	5,500.00	(2,619.18)	52.38%
6210 · Sewer Assessment & Usage	548.40	1,674.86	4,000.00	(2,325.14)	41.87%
6211 · Water Usage Fees	468.96	1,062.93	4,000.00	(2,937.07)	26.57%
6215.01 · Hydrant Fees - Cumberland	0.00	224,070.00	225,070.00	(1,000.00)	99.56%
6215.02 · Hydrant Fees - Pawtucket	11,353.63	69,257.16	138,000.00	(68,742.84)	50.19%
6301 · Building Supplies & Maint.	2,009.67	16,495.89	25,000.00	(8,504.11)	65.98%
6305 · Furnishings	0.00	0.00	0.00	0.00	0.0%
6400.01 · Firefighters Salaries	213,486.80	1,329,342.35	2,920,500.00	(1,591,157.65)	45.52%
6400.02 · EMT Incentive	6,561.36	40,848.90	86,600.00	(45,751.10)	47.17%
6400.03 · OT Wages	71,987.35	486,312.08	1,055,014.00	(568,701.92)	46.1%
6400.08 · Holiday Stipend	0.00	83,082.03	168,490.00	(85,407.97)	49.31%
6400.09 · Longevity Pay	8,351.68	73,049.05	161,176.00	(88,126.95)	45.32%
6400.10 · Acting Officer Pay	125.05	1,522.24	2,000.00	(477.76)	76.11%
6400.11 · Detail Pay	1,710.00	12,174.00	15,000.00	(2,826.00)	81.16%
6400.12 · Other Salaries	0.00	0.00	2,000.00	(2,000.00)	0.0%
6400.13 · Injured on Duty Salaries	8,488.40	63,663.00	0.00	63,663.00	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	22,176.49	153,899.52	342,229.00	(188,329.48)	44.97%
6402 · Pension Expense	56,602.52	380,131.66	802,638.00	(422,506.34)	47.36%

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

	TOTAL				
	Dec 18	Jul '18 - Dec 19	Budget	\$ Over Budget	% of Budget
6410.01 · Healthcare Insurance	73,613.33	438,566.09	893,479.00	(454,912.91)	49.09%
6410.02 · Healthcare Co-Pays	(10,687.48)	(67,119.24)	(142,195.00)	75,075.76	47.2%
6410.03 · Healthcare Reimb. (HRA) -FF	2,332.93	22,861.03	40,000.00	(17,138.97)	57.15%
6410.04 · Healthcare -Dental	6,258.01	37,817.76	77,315.00	(39,497.24)	48.91%
6410.05 · Healthcare -Vision	0.00	5,100.00	5,100.00	0.00	100.0%
6420 · Life Insurance	0.00	10,000.00	10,350.00	(350.00)	96.62%
6430 · Education Tuition Cost	2,087.69	2,931.67	2,000.00	931.67	146.58%
6510.01 · Healthcare Insurance -Retirees	11,560.96	73,164.00	141,299.00	(68,135.00)	51.78%
6510.03 · Healthcare Reimb. (HRA)-Retiree	1,212.40	10,291.99	10,000.00	291.99	102.92%
6510.04 · Healthcare -Dental -Retirees	614.68	3,553.23	6,988.00	(3,434.77)	50.85%
6520 · COLA - Retirees	0.00	11,934.47	11,935.00	(0.53)	100.0%
6600 · Administrative Salaries	22,246.24	145,239.01	310,284.00	(165,044.99)	46.81%
6605 · District Commissioner Stipends	0.00	9,458.36	22,700.00	(13,241.64)	41.67%
6610.01 · Healthcare Insurance -Admin	7,332.78	45,973.23	67,004.00	(21,030.77)	68.61%
6610.02 · Healthcare Co-Pays -Admin	(832.47)	(5,258.58)	(8,300.00)	3,041.42	63.36%
6610.03 · Healthcare Reimb. (HRA)-Admin	0.00	2,858.12	8,700.00	(5,841.88)	32.85%
6610.04 · Healthcare -Dental -Admin	769.75	4,438.70	7,112.00	(2,673.30)	62.41%
6615 · Payroll Tax Expense -Admin	1,598.25	10,592.99	22,970.00	(12,377.01)	46.12%
6701 · Insurances	5,120.00	294,968.00	352,800.00	(57,832.00)	83.61%
6703.01 · Legal	2,181.25	7,581.25	20,000.00	(12,418.75)	37.91%
6703.02 · Legal - CBA	1,518.75	7,087.50	30,000.00	(22,912.50)	23.63%
6705 · Office Supplies & Expenses	318.89	6,400.55	9,500.00	(3,099.45)	67.37%
6706 · Printing & Postage	200.00	2,192.24	5,000.00	(2,807.76)	43.85%
6707 · Newspaper Advertisements	0.00	158.00	1,500.00	(1,342.00)	10.53%
6708 · Computer Development Program	404.60	1,665.35	2,500.00	(834.65)	66.61%
6709 · Computerized Tax Bills	0.00	14,262.00	15,000.00	(738.00)	95.08%
6710 · External Accounting Fees	900.00	1,350.00	20,000.00	(18,650.00)	6.75%
6711 · Fire Chief Expenses	20.37	122.22	750.00	(627.78)	16.3%
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	710.74	3,653.21	7,000.00	(3,346.79)	52.19%
6715 · Professional Fees	698.45	698.45	2,000.00	(1,301.55)	34.92%
6716 · Videographer	540.00	1,620.00	3,000.00	(1,380.00)	54.0%
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	15.00	260.00	200.00	60.00	130.0%
6735 · IRS HRA Fee	0.00	142.38	0.00	142.38	100.0%
6800 · Affiliated Fire Associations	510.00	798.95	750.00	48.95	106.53%
6905.01 · Drills & Training	13.77	1,966.47	2,500.00	(533.53)	78.66%
6905.02 · FP & EMS Training	50.00	6,500.00	2,500.00	4,000.00	260.0%
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	0.00	7,655.47	5,000.00	2,655.47	153.11%
7040 · Spec. Fund Fire Prevention Exp	362.78	7,948.83	18,000.00	(10,051.17)	44.16%
7050 · Tax - Legal & Collection Fees	0.00	702.90	1,000.00	(297.10)	70.29%
7080 · Interest Expense-L-1 Truck Loan	348.54	2,233.96	5,000.00	(2,766.04)	44.68%
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	564,580.42	4,312,434.23	8,424,509.00	(4,112,074.77)	51.19%
Net Ordinary Income	(32,199.64)	2,310,816.75	0.00	2,310,816.75	100.0%
Net Income	(32,199.64)	2,310,816.75	0.00	2,310,816.75	100.0%

Cumberland Fire District
Trial Balance
As of December 31, 2018

	Dec 31, 18	
	Debit	Credit
1001 · Navigant GF Operating	459,490.07	
1002 · FNB HRA Checking	8,265.06	
1003 · FNB HRA Savings	0.00	
1004 · FNB Fire Prevention	24,163.43	
1005 · Navigant Savings MM	953,776.70	
1007 · FNB Retiree HealthCare Fund	208,841.25	
1008 · FNB Truck Fund	40.03	
1009 · FNB FP Savings	62,989.44	
1010 · Navigant Fire Alarm Maint	1,764.48	
1011 · Navigant CD	107,250.37	
1012 · Webster Bank	100,111.55	
1013 · Navigant Fire Alarm Maint MM	120,534.99	
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	51,472.54	
1215 · Tax Receivable 2017	0.00	
1216 · Tax Receivable 2018	1,482,046.72	
1300 · Collection/Returned CK Fees	135.00	
1305 · Tax Sale Fees	33,164.31	
1310 · Radio Box Fees	2,575.00	
1311 · FF Detail Receivable	1,920.40	
1312 · Fire Prevention Fees	135.00	
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	2,719,204.18	
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		4,132,377.00
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	
2012 · Payroll Tax ST W/H	0.00	
2013 · Payroll Tax SDI WH		230.74

Cumberland Fire District
Trial Balance
As of December 31, 2018

	Dec 31, 18	
	Debit	Credit
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		1,211.18
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.		149.43
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		44,840.26
2253 · Deferred Tax Revenue 2018-2019		1,483,478.67
2280 · Misc Other Deferred Revenue		85.00
2281 · Deferred Tax Sale Fee Income		31,062.94
2285 · Deferred Radio Box Income		587.29
2286 · Deferred Radio Box Income 2019		1,275.00
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		74,485.58
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		6,215,243.79
4001 · Tax Revenue Prior Years		155,200.07
4007 · NSF Fee Reimbursement Income		345.00
4010 · Interest Income- Past Due Taxes		47,812.93
4015 · Fire Prevention/Plan Review		20,371.00
4050 · Interest Income General Fund		5,643.88
4065 · Interest Income Fire Prevention		72.68
4070 · Interest Income-Retiremt Health		251.54
4075 · Interest Income FireAlarm Maint		534.99
4080 · Interest Income Navigant CD		666.92
4105 · Reimbursed Ins.-Former Employee		30,762.31
4110 · Miscellaneous Other Income		2,908.55
4110.1 · Revenue Rescue Income		7,039.80
4110.2 · Insurance Reimbursement		5,121.68
4110.3 · Detail Reimbursement		16,998.95
4110.4 · IOD Ins. Reimbursement		51,116.14
4110.6 · MLC Fees		14,950.00
4111 · Income Radio Box 2018		37,325.00
4115 · Tax Sale Fee Income		10,885.75
6100 · Vehicle Gas & Oil	23,585.78	
6101 · Vehicle Repair & Maintenance	61,125.80	
6110 · Equipment Purchase & Upgrading	3,123.25	
6112 · Equipment Supplies & Repairs	3,110.12	
6113 · Equip Testing & Certification	2,900.00	
6120 · Radio Equip Upgrades & Maint	609.90	
6125 · First Aid Equip & Supplies	1,750.43	
6130 · Air Cascade Maintenance	1,004.04	
6145 · Shared Communications	5,780.45	
6150 · Fire Alarm Testing	592.00	
6200 · Electricity	19,113.44	
6201 · Gas & Hot Water	4,910.08	
6202.01 · Telephone	6,136.00	

Cumberland Fire District
Trial Balance
As of December 31, 2018

	Dec 31, 18	
	<u>Debit</u>	<u>Credit</u>
6202.02 · Air Cards	2,880.82	
6210 · Sewer Assessment & Usage	1,674.86	
6211 · Water Usage Fees	1,062.93	
6215.01 · Hydrant Fees - Cumberland	224,070.00	
6215.02 · Hydrant Fees - Pawtucket	69,257.16	
6301 · Building Supplies & Maint.	16,495.89	
6400.01 · Firefighters Salaries	1,329,342.35	
6400.02 · EMT Incentive	40,848.90	
6400.03 · OT Wages	486,312.08	
6400.08 · Holiday Stipend	83,082.03	
6400.09 · Longevity Pay	73,049.05	
6400.10 · Acting Officer Pay	1,522.24	
6400.11 · Detail Pay	12,174.00	
6400.13 · Injured on Duty Salaries	63,663.00	
6400.14 · Clothing Allowance	43,038.00	
6400.15 · Education Incentive	6,000.00	
6401 · Payroll Tax Expense	153,899.52	
6402 · Pension Expense	380,131.66	
6410.01 · Healthcare Insurance	438,566.09	
6410.02 · Healthcare Co-Pays		67,119.24
6410.03 · Healthcare Reimb. (HRA) -FF	22,861.03	
6410.04 · Healthcare -Dental	37,817.76	
6410.05 · Healthcare -Vision	5,100.00	
6420 · Life Insurance	10,000.00	
6430 · Education Tuition Cost	2,931.67	
6510.01 · Healthcare Insurance -Retirees	73,164.00	
6510.03 · Healthcare Reimb. (HRA)-Retiree	10,291.99	
6510.04 · Healthcare -Dental -Retirees	3,553.23	
6520 · COLA - Retirees	11,934.47	
6600 · Administrative Salaries	145,239.01	
6605 · District Commissioner Stipends	9,458.36	
6610.01 · Healthcare Insurance -Admin	45,973.23	
6610.02 · Healthcare Co-Pays -Admin		5,258.58
6610.03 · Healthcare Reimb. (HRA)-Admin	2,858.12	
6610.04 · Healthcare -Dental -Admin	4,438.70	
6615 · Payroll Tax Expense -Admin	10,592.99	
6701 · Insurances	294,968.00	
6703.01 · Legal	7,581.25	
6703.02 · Legal - CBA	7,087.50	
6705 · Office Supplies & Expenses	6,400.55	
6706 · Printing & Postage	2,192.24	
6707 · Newspaper Advertisements	158.00	
6708 · Computer Development Program	1,665.35	
6709 · Computerized Tax Bills	14,262.00	
6710 · External Accounting Fees	1,350.00	
6711 · Fire Chief Expenses	122.22	
6714 · Payroll Processing Fees	3,653.21	
6715 · Professional Fees	698.45	
6716 · Videographer	1,620.00	
6720 · Abatements	993.58	
6730 · Bank Service Fee	260.00	
6735 · IRS HRA Fee	142.38	
6800 · Affiliated Fire Associations	798.95	
6905.01 · Drills & Training	1,966.47	
6905.02 · FP & EMS Training	6,500.00	
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	7,948.83	
7050 · Tax - Legal & Collection Fees	702.90	
7080 · Interest Expense-L-1 Truck Loan	2,233.96	
7310 · Capital Improvements	43,022.00	
9999 · Ask My Accountant	0.00	
TOTAL	<u>14,227,136.36</u>	<u>14,227,136.36</u>