

Cumberland Fire Committee

Headquarters @ Station Four

3502 Mendon Road Cumberland, RI 02864 401.658.0544

www.cumberlandfire.org

Established
November 10, 2014

AGENDA – AMENDED

CUMBERLAND TOWN HALL
EVERETT “MOE” BONNER, JR. COUNCIL CHAMBERS
45 BROAD STREET, CUMBERLAND, RHODE ISLAND 02864

TUESDAY, JUNE 25, 2019 AT 7:00 P.M.

1. CALL TO ORDER AND ROLL CALL
2. MOMENT OF SILENCE AND PLEDGE OF ALLEGIANCE
3. GENERAL ANNOUNCEMENTS
4. CONSENT AGENDA
 - A. Approval of Minutes from 5.28.2019 Meeting
5. COMMUNICATIONS
6. OLD BUSINESS
7. NEW BUSINESS
 - A. Chief’s Report
 - a. May 2019
 - B. Finance Report
 - a. May 2019
8. PUBLIC INPUT
9. EXECUTIVE SESSION – VOTE TO GO INTO EXECUTIVE SESSION TO DISCUSS ITEMS OF BUSINESS CITED IN R.I.G.L. SECTION 42-46-5 (a) (1-9)
 - A. O’Neil v. Cumberland Fire District, discussions relating to litigation. *R.I.G.L. § 42-46-5(a)(2)*
 - B. Discussions on grievances filed pursuant to collective bargaining or litigation. *R.I.G.L. § 42-46-5(a)(9)*
 - C. Discussions pertaining to collective bargaining. *R.I.G.L. § 42-46-5(a)(9)*
 - D. Discussions regarding the job performance of a person. *The person to be discussed has been notified in advance in writing and advised that they may require that the discussion be held at an open meeting. R.I.G.L. § 42-46-5(a)(1)*
 - E. Discussion regarding the Fire Chief’s contract and possible vote. *R.I.G.L. § 42-46-5(a)(1)*

Richard G. Hayden
District 1

Timothy E. Hogan
District 2

Cynthia M. Ouellette
District 3

Philip C. Koutsogiane
District 4

Vincent M. Picone
District 5

Dana L Jones
At-Large

Paul W. Santoro
At-Large

Mission Statement

The mission of the Cumberland Fire District is to provide exceptional public safety services in a safe, compassionate, cost effective and professional manner.

Established
November 10, 2014

10. ADJOURNMENT

This meeting location is accessible to the handicapped for further information on the building's accessibility feel free to contact the Business Office of the Cumberland Fire District. Individuals requiring interpreter services for the hearing impaired should notify the Business Office (401) 658-0544 no less than 48 hours before the meeting.

Posted: June 20, 2019

RI SOS Website

Cumberland Town Hall (45 Broad St)

Cumberland Fire Department HG (3502 Mendon Road)

Mission Statement

The mission of the Cumberland Fire District is to provide exceptional public safety services in a safe, compassionate, cost effective and professional manner.

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**PROPOSED MINUTES
OF THE MEETING
OF THE
CUMBERLAND FIRE DISTRICT**

May 28, 2019

7:00 P.M.

**CUMBERLAND TOWN HALL
EVERETT "MOE" BONNER JR.
TOWN COUNCIL CHAMBERS
45 BROAD STREET
CUMBERLAND, RI 02864**

16 **1. CALL TO ORDER AND ROLL CALL**

17
18 The meeting was called to order at 7:00 p.m. by Chairperson Ouellette.

19
20 Present were Commissioners Hayden, Hogan, Koutsogiane, Picone, Jones and
21 Santoro.

22
23 Also present were Solicitor Richard Sinapi, Chief Kenneth Finlay and Current
24 Finance Director Diane Karolyshyn and newly hired Finance Director Steven
25 Greenhalgh.
26

27 **2. MOMENT OF SILENCE AND PLEDGE OF ALLEGIANCE**

28 **3. SWEARING-IN**

29 A. Probationary Firefighter Emily Andrews

30 B. Probationary Firefighter Timothy Bowe

31 Chief Finlay and Chairperson Ouellette perform individual swearing in
32 ceremonies for Firefighter Emily Andrews and Firefighter Timothy
33 Bowe.

34 Motion to take a 10-minute recess was made by Commissioner
35 Santoro; seconded by Commissioner Picone. Vote was taken; passes
36 7-0.

37

4. GENERAL ANNOUNCEMENTS

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Chief Finlay addresses the Board regarding the brick for the Firefighter's Memorial site, which is being constructed in Exeter with a targeted completion date in October.

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5. CONSENT AGENDA

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A. Approval of Minutes from the April 23, 2019 Meeting. Motion to approve the Minutes of the April 23, 2019 Meeting was made by Commissioner Santoro; seconded by Commissioner Koutsogiane. No discussion. Vote was taken; passes 7-0.

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B. Approval of Minutes from the May 7, 2019 Special Meeting. Motion to approve the Minutes of the May 7, 2019 Special Meeting was made by Commissioner Koutsogiane; seconded by Commissioner Santoro. No discussion. Vote was taken; passes 7-0.

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C. Approval of Minutes from the May 9, 2019 Special Meeting. Motion to approve the Minutes of the May 9, 2019 Special Meeting was made by Commissioner Picone; seconded by Commissioner Hayden. No discussion. Vote was taken; passes 7-0.

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6. COMMUNICATIONS

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Commissioner Santoro addresses the meeting regarding his activities in obtaining information for the possibility of receiving some grant moneys.

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Commissioner Jones asks the Chief for the next graduation date of the fire academy, which is June 28, 2019.

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7. NEW BUSINESS

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A. Chief's Report- April 2019

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Chief Finlay responds to Commissioner Santoro's remarks regarding grants. Chief Finlay then presents the April report to the meeting. Motion to accept the Chief's Report of April 2019 was made by Commissioner Picone; seconded by Commissioner Hayden. No discussion. Vote was taken; passes 7-0.

66

B. Finance Report- April 2019

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Finance Director Karolyshyn presents the April Finance Report to the meeting. Chairperson Ouellette thanks Diane for her years of service to Cumberland Fire District. Commissioner Koutsogiane also thanks Diane for her service. Motion to accept the April 2019 Finance Report

71 was made by Commissioner Santoro; seconded by Commissioner
72 Hayden. No discussion. Vote was taken; passes 7-0.

73 C. Emergency Responses to Emergency Medical Events and Roles.
74 Chairperson Ouellette asks Chief Finlay to return to the podium and
75 asks the Board for their opinion regarding EMS events where a
76 firefighter becomes injured. After discussion among the Board
77 members, Chairperson Ouellette asks if any Commissioner would like
78 to participate in a subcommittee regarding EMS events to let her know
79 after the meeting. Chief Pliakas of the Cumberland Emergency
80 Medical Service addresses the meeting.

81 D. Operation of the New Dispatch Center and Subsequent Cost to the
82 Cumberland Fire District. Chief Finlay addresses the meeting
83 regarding the new dispatch center and the cost of the equipment the
84 Fire Department utilizes within the center. Discussion ensues.

85 E. FC-R-2019-18 Amending Benefit Options for Part-Time Employees.

86
87 Chairperson Ouellette reads FC-R-2019-18. Commissioner Jones
88 makes a Motion to approve Resolution FC-R-2019-18. Commissioner
89 Koutsogiane states that it is his opinion that there are many details
90 missing in the Resolution, and he did not think they would be resolved
91 in that meeting and that the Resolution should be tabled.
92 Commissioner Hogan makes a Point of Order that there was no
93 second made on the Motion. Commissioner Santoro seconds the
94 Motion for discussion. Commissioner Koutsogiane moves to table the
95 Resolution. Discussion ensues. Commissioner Koutsogiane makes
96 a Motion to table Resolution FC-R-2019-18; no second. Further
97 discussion ensues. Vote to approve Resolution FC-R-2019-18 was
98 taken; passes 6-1 with Commissioner Koutsogiane opposed.
99

100 **8. PUBLIC INPUT**

101
102 No public input.

103 **9. EXECUTIVE SESSION- VOTE TO GO INTO EXECUTIVE SESSION TO** 104 **DISCUSS ITEMS OF BUSINESS CITED IN R.I.G.L. §42-46-5 (a) (1-9)**

105 A. Discussion of the Collective Bargaining Agreement. R.I.G.L. §45-46-5
106 (a)(2).

107
108 Motion to go into Executive Session for discussion of the Collective
109 Bargaining Agreement is made by Commissioner Santoro; seconded
110 by Commissioner Hogan. Vote was taken; passes 7-0.
111

112 Motion to close the Executive Session was by Commissioner
113 Santoro; seconded by Commissioner Hogan. Vote was taken; passes
114 6-0.

115
116 Motion to seal the Minutes of the Executive Session was made by
117 Commissioner Santoro; seconded by Commissioner Hayden. Vote
118 was taken; passes 6-0.

119 **10. ADJOURNMENT**

120
121 Motion to adjourn the Meeting is made by Commissioner Santoro;
122 seconded by Commissioner Hayden. Vote was taken; passes 6-0.



Kenneth A. Finlay
Chief of Department
kfinlay@cumberlandfire.org

CUMBERLAND FIRE DISTRICT

Headquarters Station Four
3502 Mendon Road ▪ Cumberland, RI 02864
Phone: 401-658-0544 Fax: 401-658-2198
www.cumberlandfire.org

CHIEFS REPORT For MAY 2019

Board of Commissioners
Cumberland Fire District
May 23,2019

Board Members;

Attached are the monthly reports of activity for the month of MAY 2019. The run report shows 366 response calls for the month and broken down by category.

We had a building fire which resulted in a very good stop by the responding companies, but serious damage to the residence. No injuries were reported. No operating alarms were in operation at the building.

I continue to work with the Finance Director and Finance Sub Committee in managing the deficit and department through the end of Fiscal 19.

June 28,2019, the Class of 008 of the Rhode island Fire Academy will be graduating, of which the CFD has three members completing their studies and will be joining the ranks. This class will bring us to full staffing once the training in house is complete, target date is August 1.

Chief Kenneth A. Finlay
Cumberland Fire Department

Cumberland Fire Dept.

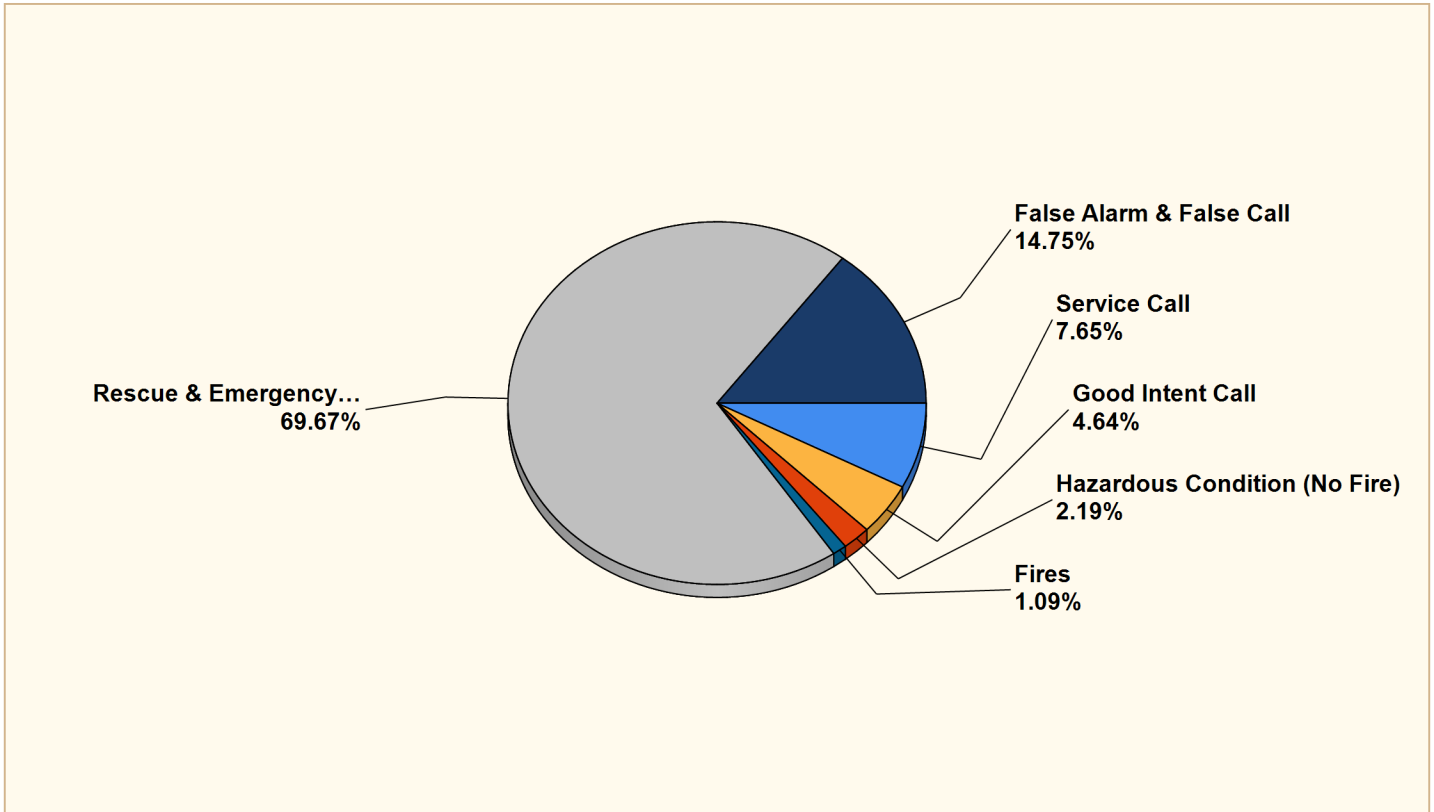
Cumberland, RI

This report was generated on 6/19/2019 1:15:45 PM



Breakdown by Major Incident Types for Date Range

Zone(s): All Zones | Start Date: 05/01/2019 | End Date: 05/31/2019



MAJOR INCIDENT TYPE	# INCIDENTS	% of TOTAL
Fires	4	1.09%
Rescue & Emergency Medical Service	255	69.67%
Hazardous Condition (No Fire)	8	2.19%
Service Call	28	7.65%
Good Intent Call	17	4.64%
False Alarm & False Call	54	14.75%
TOTAL	366	100.00%

Only REVIEWED incidents included. Summary results for a major incident type are not displayed if the count is zero.

Detailed Breakdown by Incident Type

INCIDENT TYPE	# INCIDENTS	% of TOTAL
111 - Building fire	1	0.27%
113 - Cooking fire, confined to container	1	0.27%
131 - Passenger vehicle fire	1	0.27%
151 - Outside rubbish, trash or waste fire	1	0.27%
311 - Medical assist, assist EMS crew	3	0.82%
321 - EMS call, excluding vehicle accident with injury	237	64.75%
322 - Motor vehicle accident with injuries	4	1.09%
323 - Motor vehicle/pedestrian accident (MV Ped)	3	0.82%
324 - Motor vehicle accident with no injuries.	6	1.64%
360 - Water & ice-related rescue, other	1	0.27%
381 - Rescue or EMS standby	1	0.27%
400 - Hazardous condition, other	1	0.27%
411 - Gasoline or other flammable liquid spill	2	0.55%
412 - Gas leak (natural gas or LPG)	2	0.55%
413 - Oil or other combustible liquid spill	1	0.27%
424 - Carbon monoxide incident	2	0.55%
510 - Person in distress, other	2	0.55%
511 - Lock-out	3	0.82%
522 - Water or steam leak	1	0.27%
531 - Smoke or odor removal	2	0.55%
551 - Assist police or other governmental agency	4	1.09%
553 - Public service	3	0.82%
554 - Assist invalid	10	2.73%
555 - Defective elevator, no occupants	2	0.55%
561 - Unauthorized burning	1	0.27%
600 - Good intent call, other	3	0.82%
611 - Dispatched & cancelled en route	8	2.19%
622 - No incident found on arrival at dispatch address	2	0.55%
651 - Smoke scare, odor of smoke	3	0.82%
652 - Steam, vapor, fog or dust thought to be smoke	1	0.27%
700 - False alarm or false call, other	1	0.27%
713 - Telephone, malicious false alarm	1	0.27%
730 - System malfunction, other	8	2.19%
731 - Sprinkler activation due to malfunction	1	0.27%
733 - Smoke detector activation due to malfunction	4	1.09%
734 - Heat detector activation due to malfunction	1	0.27%
735 - Alarm system sounded due to malfunction	4	1.09%
736 - CO detector activation due to malfunction	4	1.09%
740 - Unintentional transmission of alarm, other	7	1.91%
743 - Smoke detector activation, no fire - unintentional	13	3.55%
744 - Detector activation, no fire - unintentional	2	0.55%
745 - Alarm system activation, no fire - unintentional	8	2.19%
TOTAL INCIDENTS:	366	100.00%

Only REVIEWED incidents included. Summary results for a major incident type are not displayed if the count is zero.



Cumberland Fire Department

Financial Report

Period Ending: May 31, 2019

Presented: June 25, 2019

Steven Greenhalgh, Finance Director

**CUMBERLAND FIRE DISTRICT
3502 MENDON RD
CUMBERLAND RI 02864
TAX COLLECTOR'S REPORT
May 2019**

May 2019	Beginning Balance 05/01/2019	New Receivables	Total Balance Due	Total Collected	Abatements and Adjustments	Refunds	Returned Checks	Payment Transfers	Ending Balance 05/31/2019
2017 & prior	\$ 41,791.31		\$ 41,791.31	\$ 4,967.25	\$ 601.14	\$ 330.56			\$ 36,553.48
									\$ -
2018	\$ 122,815.02		\$ 122,815.02	\$ 54,905.42		\$ 299.83			\$ 68,209.43
									\$ -
2019 (prepay)	\$ (3,035.80)		\$ (3,035.80)						\$ (3,035.80)
									\$ -
									\$ -
Total	\$ 161,570.53	\$ -	\$ 161,570.53	\$ 59,872.67	\$ 601.14	\$ 630.39	\$ -	\$ -	\$ 101,727.11

TOTAL COLLECTED AS OF 5/31/2019	98%
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Cumberland Fire District
Balance Sheet
As of May 31, 2019

	<u>May 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Navigant GF Operating	184,972.86
1002 · FNB HRA Checking	2,379.74
1004 · FNB Fire Prevention	30,733.97
1005 · Navigant Savings MM	433,586.41
1008 · FNB Truck Fund	40.03
1009 · FNB FP Savings	63,052.01
1010 · Navigant Fire Alarm Maint	725.50
1012 · Webster Bank	10,111.55
1013 · Navigant Fire Alarm Maint MM	89,143.99
Total Checking/Savings	<u>814,746.06</u>
Other Current Assets	
1210 · Tax Receivable Prior Years	36,553.48
1216 · Tax Receivable 2018	68,210.29
1300 · Collection/Returned CK Fees	15.00
1305 · Tax Sale Fees	1,997.39
1310 · Radio Box Fees	39,975.00
1311 · FF Detail Receivable	475.00
1312 · Fire Prevention Fees	156.00
1313 · Misc Fire Prevention Receivable	171.00
1315 · Misc. Accounts Receivable	456.48
1320.06 · Prepaid Expenses-Comp Tx Bills	5,805.00
Total Other Current Assets	<u>153,814.64</u>
Total Current Assets	<u>968,560.70</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	<u>-4,132,377.00</u>
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>2,533,215.76</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	1,048.39
2028 · P & F Insurance Assoc.	415.69
2252 · Deferred Tax Revenue 2017-2018	30,191.78
2253 · Deferred Tax Revenue 2018-2019	67,580.71
2254 · Deferred Tax Revenue 2019-2020	3,036.66
2280 · Misc Other Deferred Revenue	15.00
2281 · Deferred Tax Sale Fee Income	24.88
2285 · Deferred Radio Box Income	387.29
2286 · Deferred Radio Box Income 2019	38,875.00
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
2512 · TAN Payable	500,000.00
Total Other Current Liabilities	<u>680,563.60</u>
Total Current Liabilities	<u>680,563.60</u>
Total Liabilities	680,563.60
Equity	
3200 · Unrestricted Net Assets	-525,953.89
3300 · Fund Balance transfer from Old	1,722,932.47
Net Income	655,673.58
Total Equity	<u>1,852,652.16</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,533,215.76</u></u>

**Cumberland Fire District
Commissioner's Report
May 2019**

Type	Num	Date	Name	Account	Paid Amount
Check	EFT	05/06/2019	London Health CDH	1002 · FNB HRA Checking 6510.03 · Healthcare Reimb. (HRA)-Retiree 6410.03 · Healthcare Reimb. (HRA) -FF	-465.96 -70.70 <hr/> -536.66
TOTAL					-536.66
Check	EFT	05/13/2019	London Health CDH	1002 · FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF	 <hr/> -202.26
TOTAL					-202.26
Check	EFT	05/28/2019	London Health CDH	1002 · FNB HRA Checking 6510.03 · Healthcare Reimb. (HRA)-Retiree	 <hr/> -21.22
TOTAL					-21.22
Check	POS	05/02/2019	BackBlaze	1001 · Navigant GF Operating 6708 · Computer Development Program	 <hr/> -7.50
TOTAL					-7.50
Check	POS	05/06/2019	Miradore Ltd	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	 <hr/> -16.00
TOTAL					-16.00
Check	POS	05/23/2019	Adobe Systems Inc.	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	 <hr/> -64.16
TOTAL					-64.16
Check	POS	05/29/2019	Microsoft	1001 · Navigant GF Operating 6708 · Computer Development Program	 <hr/> -211.86
TOTAL					-211.86
Check	1020	05/30/2019	Cyber Comm Inc.	1010 · Navigant Fire Alarm Maint 7030 · Spec. Fund Radio Box Alarm 7030 · Spec. Fund Radio Box Alarm	 <hr/> -200.00 -968.00
TOTAL					-1,168.00
Check	1098	05/10/2019	NFPA	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	 <hr/> -1,575.00
TOTAL					-1,575.00
Check	5152	05/01/2019	Blue Cross Blue Shield -MCA	1001 · Navigant GF Operating 6510.01 · Healthcare Insurance -Retirees	 <hr/> -924.00
TOTAL					-924.00
Check	5153	05/01/2019	Blue Cross & Blue Shield	1001 · Navigant GF Operating 6410.01 · Healthcare Insurance 6510.01 · Healthcare Insurance -Retirees 6610.01 · Healthcare Insurance -Admin	 <hr/> -73,605.59 -10,584.77 -6,673.93
TOTAL					-90,864.29
Check	5154	05/01/2019	Delta Dental	1001 · Navigant GF Operating 6410.04 · Healthcare -Dental 6510.04 · Healthcare -Dental -Retirees 6610.04 · Healthcare -Dental -Admin	 <hr/> -6,057.99 -614.68 -769.75
TOTAL					-7,442.42
Check	5155	05/02/2019	AFLAC	1001 · Navigant GF Operating 2026 · AFLAC	 <hr/> -1,197.02
TOTAL					-1,197.02

**Cumberland Fire District
Commissioner's Report
May 2019**

Type	Num	Date	Name	Account	Paid Amount
Check	5156	05/02/2019	Kevin Clarke	1001 · Navigant GF Operating	
				6510.01 · Healthcare Insurance -Retirees	-58.15
TOTAL					-58.15
Check	5157	05/02/2019	Crystal Rock	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-82.80
				6301 · Building Supplies & Maint.	-53.91
				6301 · Building Supplies & Maint.	-61.10
				6301 · Building Supplies & Maint.	-69.12
TOTAL					-266.93
Check	5158	05/02/2019	Louis A. Cerbo, Ed.D.	1001 · Navigant GF Operating	
				6906 · Medical Examinations	-295.00
TOTAL					-295.00
Check	5159	05/02/2019	Janitech	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-18.21
				6301 · Building Supplies & Maint.	-398.95
				6301 · Building Supplies & Maint.	-99.18
TOTAL					-516.34
Check	5160	05/09/2019	Air Cleaning Specialists of N.E., LLC	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-587.00
TOTAL					-587.00
Check	5161	05/09/2019	London Health Administrators	1001 · Navigant GF Operating	
				6410.03 · Healthcare Reimb. (HRA) -FF	-637.50
				6610.03 · Healthcare Reimb. (HRA)-Admin	-51.00
				6510.03 · Healthcare Reimb. (HRA)-Retiree	-127.50
TOTAL					-816.00
Check	5162	05/09/2019	Depault Ace Hardware	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-15.32
				6301 · Building Supplies & Maint.	1.53
TOTAL					-13.79
Check	5163	05/09/2019	McKesson Medical-Surgical	1001 · Navigant GF Operating	
				6125 · First Aid Equip & Supplies	-238.50
TOTAL					-238.50
Check	5164	05/09/2019	Purchase Power	1001 · Navigant GF Operating	
				6706 · Printing & Postage	-300.00
TOTAL					-300.00
Check	5165	05/09/2019	RI Fire Instructors' Association	1001 · Navigant GF Operating	
				6400.14 · Clothing Allowance	-160.00
TOTAL					-160.00
Check	5166	05/09/2019	S&D Road Service	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-1,126.06
TOTAL					-1,126.06
Check	5167	05/09/2019	TH Malloy & Sons, Inc	1001 · Navigant GF Operating	
				6100 · Vehicle Gas & Oil	-2,464.79
TOTAL					-2,464.79
Check	5168	05/09/2019	The Valley Breeze	1001 · Navigant GF Operating	
				6707 · Newspaper Advertisements	-158.00
				6707 · Newspaper Advertisements	-158.00
TOTAL					-316.00

**Cumberland Fire District
Commissioner's Report
May 2019**

Type	Num	Date	Name	Account	Paid Amount
Check	5169	05/09/2019	Cox Communications Sta1	1001 · Navigant GF Operating 6202.01 · Telephone	-214.33
TOTAL					-214.33
Check	5170	05/10/2019	Navigant Credit Card	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	-16.98
TOTAL					-16.98
Check	5171	05/16/2019	Koutsogiane, Phillip	1001 · Navigant GF Operating 6605 · District Commissioner Stipends	-800.00
TOTAL					-800.00
Check	5172	05/16/2019	Hayden, Richard G.	1001 · Navigant GF Operating 6605 · District Commissioner Stipends	-800.00
TOTAL					-800.00
Check	5173	05/16/2019	Hogan, Timothy E.	1001 · Navigant GF Operating 6605 · District Commissioner Stipends	-800.00
TOTAL					-800.00
Check	5174	05/16/2019	Jones, Dana L.	1001 · Navigant GF Operating 6605 · District Commissioner Stipends	-800.00
TOTAL					-800.00
Check	5175	05/16/2019	Ouellette, Cynthia M.	1001 · Navigant GF Operating 6605 · District Commissioner Stipends	-875.00
TOTAL					-875.00
Check	5176	05/16/2019	Picone, Vincent M	1001 · Navigant GF Operating 6605 · District Commissioner Stipends	-800.00
TOTAL					-800.00
Check	5177	05/16/2019	Santoro, Paul W.	1001 · Navigant GF Operating 6605 · District Commissioner Stipends	-800.00
TOTAL					-800.00
Check	5178	05/16/2019	The Call	1001 · Navigant GF Operating 6707 · Newspaper Advertisements	-656.85
TOTAL					-656.85
Check	5179	05/16/2019	Cumberland Pest Control, LLC	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	-25.00 -30.00 -25.00
TOTAL					-80.00
Check	5180	05/16/2019	C & S Specialty, Inc.	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-333.99
TOTAL					-333.99
Check	5181	05/16/2019	Emergency Reporting	1001 · Navigant GF Operating 6145 · Shared Communications	-445.67
TOTAL					-445.67
Check	5182	05/16/2019	Janitech	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	-163.73
TOTAL					-163.73

**Cumberland Fire District
Commissioner's Report
May 2019**

Type	Num	Date	Name	Account	Paid Amount
Check	5183	05/16/2019	National Grid Elec Sta1	1001 · Navigant GF Operating 6200 · Electricity	<u>-562.48</u>
TOTAL					-562.48
Check	5184	05/16/2019	National Grid Elec Sta2	1001 · Navigant GF Operating 6200 · Electricity	<u>-359.01</u>
TOTAL					-359.01
Check	5185	05/16/2019	National Grid Elec Sta4	1001 · Navigant GF Operating 6200 · Electricity	<u>-912.47</u>
TOTAL					-912.47
Check	5186	05/16/2019	National Grid Elec Sta5A	1001 · Navigant GF Operating 6200 · Electricity	<u>-19.08</u>
TOTAL					-19.08
Check	5187	05/16/2019	National Grid Elec Sta5	1001 · Navigant GF Operating 6200 · Electricity	<u>-418.61</u>
TOTAL					-418.61
Check	5188	05/16/2019	National Grid Gas Sta1	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-394.85</u>
TOTAL					-394.85
Check	5189	05/16/2019	National Grid Gas Sta2	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-212.72</u>
TOTAL					-212.72
Check	5190	05/16/2019	National Grid Gas Sta4	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-249.26</u>
TOTAL					-249.26
Check	5191	05/16/2019	National Grid Gas Sta5	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-186.73</u>
TOTAL					-186.73
Check	5192	05/16/2019	National Grid Gas Sta5A	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-183.14</u>
TOTAL					-183.14
Check	5193	05/16/2019	Police & Firemen's Insurance Assoc.	1001 · Navigant GF Operating 2028 · P & F Insurance Assoc.	<u>-862.71</u>
TOTAL					-862.71
Check	5194	05/16/2019	U.S. Postal Service	1001 · Navigant GF Operating 6706 · Printing & Postage	<u>-234.00</u>
TOTAL					-234.00
Check	5195	05/16/2019	Verizon Wireless	1001 · Navigant GF Operating 6202.02 · Air Cards 6202.02 · Air Cards	<u>-160.04</u> <u>-320.08</u>
TOTAL					-480.12
Check	5196	05/16/2019	Woonsocket Door	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	<u>-260.00</u>
TOTAL					-260.00

**Cumberland Fire District
Commissioner's Report
May 2019**

Type	Num	Date	Name	Account	Paid Amount
Check	5197	05/16/2019	Options Realty, LLC	1001 · Navigant GF Operating	
				1210 · Tax Receivable Prior Years	-330.56
				6725 · Tax Sale Fee	-522.00
				7050 · Tax - Legal & Collection Fees	-170.51
TOTAL					-1,023.07
Check	5198	05/23/2019	Vision Government Solutions, Inc.	1001 · Navigant GF Operating	
				1320.06 · Prepaid Expenses-Comp Tx Bills	-5,805.00
TOTAL					-5,805.00
Check	5199	05/23/2019	John G Pelletier & Pamela K Pelletier	1001 · Navigant GF Operating	
				1216 · Tax Receivable 2018	-299.83
TOTAL					-299.83
Check	5200	05/23/2019	Kelley Nickson Morris	1001 · Navigant GF Operating	
				6703.01 · Legal	-3,787.50
				6703.02 · Legal - CBA	-575.00
TOTAL					-4,362.50
Check	5201	05/23/2019	Narragansett Bay Comm Sta1	1001 · Navigant GF Operating	
				6210 · Sewer Assessment & Usage	-109.26
TOTAL					-109.26
Check	5202	05/23/2019	Narragansett Bay Comm Sta2	1001 · Navigant GF Operating	
				6210 · Sewer Assessment & Usage	-44.92
TOTAL					-44.92
Check	5203	05/23/2019	Narragansett Bay Comm Sta4	1001 · Navigant GF Operating	
				6210 · Sewer Assessment & Usage	-44.92
TOTAL					-44.92
Check	5204	05/23/2019	Piette McCoart	1001 · Navigant GF Operating	
				6710 · External Accounting Fees	-595.00
TOTAL					-595.00
Check	5205	05/23/2019	Partridge, Snow & Hahn LLP	1001 · Navigant GF Operating	
				7085.02 · TANS Bank Attorney Fee	-2,500.00
TOTAL					-2,500.00
Check	5206	05/23/2019	Rossi Law Offices LTD	1001 · Navigant GF Operating	
				7050 · Tax - Legal & Collection Fees	-62.50
TOTAL					-62.50
Check	5207	05/23/2019	Video Artistry	1001 · Navigant GF Operating	
				6716 · Videographer	-180.00
				6716 · Videographer	-180.00
				6716 · Videographer	-180.00
				6716 · Videographer	-180.00
				6716 · Videographer	-180.00
TOTAL					-900.00
Check	5208	05/23/2019	W.B. Mason Co., Inc	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-66.14
				6705 · Office Supplies & Expenses	-54.54
TOTAL					-120.68
Check	5209	05/23/2019	Apex Technology Group	1001 · Navigant GF Operating	
				6708 · Computer Development Program	-110.00
				6708 · Computer Development Program	-150.00
TOTAL					-260.00

**Cumberland Fire District
Commissioner's Report
May 2019**

Type	Num	Date	Name	Account	Paid Amount
Check	5210	05/23/2019	Zoll Medical Corp	1001 · Navigant GF Operating 6125 · First Aid Equip & Supplies	-57.09
TOTAL					-57.09
Check	5211	05/30/2019	Petty Cash	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance 6112 · Equipment Supplies & Repairs 6125 · First Aid Equip & Supplies 6301 · Building Supplies & Maint.	-5.42 -10.00 -9.07 -112.69
TOTAL					-137.18
Check	5212	05/30/2019	Brett R. Anderson	1001 · Navigant GF Operating 6430 · Education Tuition Cost	-2,791.37
TOTAL					-2,791.37
Check	5213	05/30/2019	Timothy M. Bliss, Attorney at Law	1001 · Navigant GF Operating 6703.02 · Legal - CBA	-2,450.00
TOTAL					-2,450.00
Check	5214	05/30/2019	Hilltop Securities	1001 · Navigant GF Operating 7085.04 · TANS Financial Advisor	-3,250.00
TOTAL					-3,250.00
Check	5215	05/30/2019	Landmark Occupational Health Center	1001 · Navigant GF Operating 6906 · Medical Examinations 6906 · Medical Examinations	-65.00 -700.00
TOTAL					-765.00
Check	5216	05/30/2019	Pawtucket Water Supply -Hydrants	1001 · Navigant GF Operating 6215.02 · Hydrant Fees - Pawtucket	-11,353.63
TOTAL					-11,353.63
Check	5217	05/30/2019	Pawtucket Water Supply Board	1001 · Navigant GF Operating 6211 · Water Usage Fees	-58.89
TOTAL					-58.89
Check	5218	05/30/2019	RICOH	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	-424.67
TOTAL					-424.67
Check	5219	05/30/2019	Shechtman Halperin Savage, LLP	1001 · Navigant GF Operating 7085.03 · TANS Bond Counsel	-4,380.00
TOTAL					-4,380.00
Check	5220	05/30/2019	S&D Road Service	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance	-91.24 -99.27
TOTAL					-190.51
Check	5221	05/30/2019	The Valley Breeze	1001 · Navigant GF Operating 6725 · Tax Sale Fee 6725 · Tax Sale Fee	-158.00 -535.00
TOTAL					-693.00
Check	5222	05/30/2019	Verizon	1001 · Navigant GF Operating 6202.01 · Telephone	-149.99
TOTAL					-149.99

**Cumberland Fire District
Commissioner's Report
May 2019**

Type	Num	Date	Name	Account	Paid Amount
Check	5223	05/30/2019	Zoll Medical Corp	1001 · Navigant GF Operating 6125 · First Aid Equip & Supplies	-780.00
TOTAL					-780.00
Check	5227	05/30/2019	Shell /WEX Bank	1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil	-699.29
TOTAL					-699.29
Check	5228	05/30/2019	Cox Communications	1001 · Navigant GF Operating 6202.01 · Telephone	-856.19
TOTAL					-856.19
Check	5229	05/30/2019	Crystal Rock	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	-67.71 -53.12 -61.10 -78.10
TOTAL					-260.03

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

	TOTAL				
	May 19	Jul '18 - May 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
4000.03 · Tax Revenue 2018	54,905.42	7,631,370.34	7,722,487.00	(91,116.66)	98.82%
4001 · Tax Revenue Prior Years	4,967.25	169,848.55	150,000.00	19,848.55	113.23%
4007 · NSF Fee Reimbursement Income	0.00	345.00	200.00	145.00	172.5%
4010 · Interest Income- Past Due Taxes	6,025.24	83,438.66	50,000.00	33,438.66	166.88%
4015 · Fire Prevention/Plan Review	3,071.00	38,182.00	50,000.00	(11,818.00)	76.36%
4050 · Interest Income General Fund	252.14	7,821.22	8,000.00	(178.78)	97.77%
4060 · Interest Income Truck Fund	0.00	0.00	50.00	(50.00)	0.0%
4065 · Interest Income Fire Prevention	12.85	135.25	50.00	85.25	270.5%
4070 · Interest Income-Retiremt Health	0.00	332.57	400.00	(67.43)	83.14%
4075 · Interest Income FireAlarm Maint	112.29	1,143.99	0.00	1,143.99	100.0%
4080 · Interest Income Navigant CD	0.00	949.17	1,000.00	(50.83)	94.92%
4103 · Grant Income	8,577.29	26,341.79	0.00	26,341.79	100.0%
4105 · Reimbursed Ins.-Former Employee	4,746.61	53,694.12	38,594.00	15,100.12	139.13%
4110 · Miscellaneous Other Income	9,152.88	13,884.78	5,000.00	8,884.78	277.7%
4110.1 · Revenue Rescue Income	0.00	18,532.80	12,000.00	6,532.80	154.44%
4110.2 · Insurance Reimbursement	0.00	5,149.68	0.00	5,149.68	100.0%
4110.3 · Detail Reimbursement	2,450.25	22,684.70	43,000.00	(20,315.30)	52.76%
4110.4 · IOD Ins. Reimbursement	0.00	71,044.07	150,000.00	(78,955.93)	47.36%
4110.6 · MLC Fees	3,025.00	26,950.00	25,000.00	1,950.00	107.8%
4110.7 · RB Battery Reimbursement	0.00	997.50	0.00	997.50	100.0%
4111 · Income Radio Box 2018	0.00	37,525.00	38,200.00	(675.00)	98.23%
4114 · Income Radio Box Prior Years	0.00	0.00	500.00	(500.00)	0.0%
4115 · Tax Sale Fee Income	24,784.33	83,582.42	30,000.00	53,582.42	278.61%
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	122,082.55	8,293,953.61	8,424,509.00	(130,555.39)	98.45%
Gross Profit	122,082.55	8,293,953.61	8,424,509.00	(130,555.39)	98.45%
Expense					
6100 · Vehicle Gas & Oil	3,164.08	42,150.93	40,000.00	2,150.93	105.38%
6101 · Vehicle Repair & Maintenance	1,655.98	122,395.18	85,000.00	37,395.18	143.99%
6110 · Equipment Purchase & Upgrading	0.00	6,945.31	20,000.00	(13,054.69)	34.73%
6110.01 · Turnout Gear	0.00	2,624.03	20,000.00	(17,375.97)	13.12%
6112 · Equipment Supplies & Repairs	42.30	5,563.25	7,000.00	(1,436.75)	79.48%
6113 · Equip Testing & Certification	0.00	6,616.20	7,000.00	(383.80)	94.52%
6120 · Radio Equip Upgrades & Maint	0.00	1,129.40	3,000.00	(1,870.60)	37.65%
6125 · First Aid Equip & Supplies	1,084.66	3,926.96	8,000.00	(4,073.04)	49.09%
6130 · Air Cascade Maintenance	0.00	1,714.00	2,500.00	(786.00)	68.56%
6140 · Communications Upgrades	0.00	0.00	0.00	0.00	0.0%
6145 · Shared Communications	445.67	8,008.80	7,000.00	1,008.80	114.41%
6150 · Fire Alarm Testing	0.00	1,097.00	1,500.00	(403.00)	73.13%
6200 · Electricity	2,271.65	35,803.12	36,000.00	(196.88)	99.45%
6201 · Gas & Hot Water	1,226.70	18,939.87	15,000.00	3,939.87	126.27%
6202.01 · Telephone	1,220.51	11,378.65	12,000.00	(621.35)	94.82%
6202.02 · Air Cards	480.12	5,281.42	5,500.00	(218.58)	96.03%
6210 · Sewer Assessment & Usage	199.10	2,846.26	4,000.00	(1,153.74)	71.16%
6211 · Water Usage Fees	58.89	1,584.52	4,000.00	(2,415.48)	39.61%
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	126,403.78	138,000.00	(11,596.22)	91.6%
6301 · Building Supplies & Maint.	2,245.19	27,894.30	25,000.00	2,894.30	111.58%
6305 · Furnishings	0.00	0.00	0.00	0.00	0.0%
6400.01 · Firefighters Salaries	224,207.53	2,512,265.89	2,920,500.00	(408,234.11)	86.02%
6400.02 · EMT Incentive	6,207.52	75,363.34	86,600.00	(11,236.66)	87.03%
6400.03 · OT Wages	89,550.76	945,107.53	1,055,014.00	(109,906.47)	89.58%
6400.08 · Holiday Stipend	0.00	150,706.21	168,490.00	(17,783.79)	89.45%
6400.09 · Longevity Pay	11,900.28	143,613.29	161,176.00	(17,562.71)	89.1%
6400.10 · Acting Officer Pay	291.10	2,743.13	2,000.00	743.13	137.16%
6400.11 · Detail Pay	1,665.00	16,494.00	15,000.00	1,494.00	109.96%
6400.12 · Other Salaries	0.00	0.00	2,000.00	(2,000.00)	0.0%
6400.13 · Injured on Duty Salaries	1,061.05	91,250.30	0.00	91,250.30	100.0%
6400.14 · Clothing Allowance	160.00	43,937.00	46,800.00	(2,863.00)	93.88%
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 May 2019

	TOTAL				
	May 19	Jul '18 - May 19	Budget	\$ Over Budget	% of Budget
6401 · Payroll Tax Expense	24,686.39	289,397.84	342,229.00	(52,831.16)	84.56%
6402 · Pension Expense	58,424.46	710,461.97	802,638.00	(92,176.03)	88.52%
6410.01 · Healthcare Insurance	73,605.59	805,501.88	893,479.00	(87,977.12)	90.15%
6410.02 · Healthcare Co-Pays	(10,680.66)	(124,856.58)	(142,195.00)	17,338.42	87.81%
6410.03 · Healthcare Reimb. (HRA) -FF	910.46	37,117.52	40,000.00	(2,882.48)	92.79%
6410.04 · Healthcare -Dental	6,057.99	68,552.70	77,315.00	(8,762.30)	88.67%
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	2,791.37	9,505.76	2,000.00	7,505.76	475.29%
6510.01 · Healthcare Insurance -Retirees	11,566.92	130,938.53	141,299.00	(10,360.47)	92.67%
6510.03 · Healthcare Reimb. (HRA)-Retiree	614.68	16,242.98	10,000.00	6,242.98	162.43%
6510.04 · Healthcare -Dental -Retirees	614.68	6,046.79	6,988.00	(941.21)	86.53%
6520 · COLA - Retirees	0.00	11,934.47	11,935.00	(0.53)	100.0%
6600 · Administrative Salaries	23,714.73	269,049.05	310,284.00	(41,234.95)	86.71%
6605 · District Commissioner Stipends	5,675.00	20,808.36	22,700.00	(1,891.64)	91.67%
6610.01 · Healthcare Insurance -Admin	6,673.93	78,025.18	67,004.00	11,021.18	116.45%
6610.02 · Healthcare Co-Pays -Admin	(1,546.64)	(10,598.00)	(8,300.00)	(2,298.00)	127.69%
6610.03 · Healthcare Reimb. (HRA)-Admin	51.00	5,151.96	8,700.00	(3,548.04)	59.22%
6610.04 · Healthcare -Dental -Admin	769.75	8,287.45	7,112.00	1,175.45	116.53%
6615 · Payroll Tax Expense -Admin	1,711.56	19,509.77	22,970.00	(3,460.23)	84.94%
6701 · Insurances	0.00	315,572.57	352,800.00	(37,227.43)	89.45%
6703.01 · Legal	3,787.50	14,862.50	20,000.00	(5,137.50)	74.31%
6703.02 · Legal - CBA	3,025.00	23,043.75	30,000.00	(6,956.25)	76.81%
6705 · Office Supplies & Expenses	609.51	8,828.46	9,500.00	(671.54)	92.93%
6706 · Printing & Postage	534.00	3,762.22	5,000.00	(1,237.78)	75.24%
6707 · Newspaper Advertisements	972.85	2,338.85	1,500.00	838.85	155.92%
6708 · Computer Development Program	479.36	4,164.96	2,500.00	1,664.96	166.6%
6709 · Computerized Tax Bills	0.00	14,262.00	15,000.00	(738.00)	95.08%
6710 · External Accounting Fees	595.00	11,945.00	20,000.00	(8,055.00)	59.73%
6711 · Fire Chief Expenses	0.00	975.27	750.00	225.27	130.04%
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	517.52	6,542.53	7,000.00	(457.47)	93.47%
6715 · Professional Fees	0.00	858.45	2,000.00	(1,141.55)	42.92%
6716 · Videographer	900.00	3,060.00	3,000.00	60.00	102.0%
6720 · Abatements	701.14	1,711.05	500.00	1,211.05	342.21%
6725 · Tax Sale Fee	1,215.00	63,670.00	30,000.00	33,670.00	212.23%
6730 · Bank Service Fee	51.00	338.00	200.00	138.00	169.0%
6735 · IRS HRA Fee	0.00	142.38	0.00	142.38	100.0%
6800 · Affiliated Fire Associations	0.00	798.95	750.00	48.95	106.53%
6905.01 · Drills & Training	0.00	9,781.78	2,500.00	7,281.78	391.27%
6905.02 · FP & EMS Training	0.00	6,506.00	2,500.00	4,006.00	260.24%
6906 · Medical Examinations	1,060.00	5,105.00	3,000.00	2,105.00	170.17%
6907 · Employee Support Health&Welfare	0.00	3,197.48	3,800.00	(602.52)	84.14%
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	12,235.94	8,000.00	4,235.94	152.95%
7030 · Spec. Fund Radio Box Alarm	1,168.00	13,089.45	5,000.00	8,089.45	261.79%
7040 · Spec. Fund Fire Prevention Exp	1,591.00	17,014.29	18,000.00	(985.71)	94.52%
7050 · Tax - Legal & Collection Fees	233.01	1,435.87	1,000.00	435.87	143.59%
7080 · Interest Expense-L-1 Truck Loan	0.00	3,343.98	5,000.00	(1,656.02)	66.88%
7085.01 · TANS Interest Expense	0.00	0.00	4,200.00	(4,200.00)	0.0%
7085.02 · TANS Bank Attorney Fee	2,500.00	2,500.00	2,500.00	0.00	100.0%
7085.03 · TANS Bond Counsel	4,380.00	4,380.00	4,000.00	380.00	109.5%
7085.04 · TANS Financial Advisor	3,250.00	3,250.00	3,300.00	(50.00)	98.49%
7305 · Capital Expenditures	0.00	0.00	0.00	0.00	0.0%
7310 · Capital Improvements	0.00	62,523.00	25,000.00	37,523.00	250.09%
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	593,702.82	7,638,480.03	8,424,509.00	(786,028.97)	90.67%
Net Ordinary Income	(471,620.27)	655,473.58	0.00	655,473.58	100.0%
Net Income	(471,620.27)	655,473.58	0.00	655,473.58	100.0%

Cumberland Fire District
Trial Balance
As of May 31, 2019

	May 31, 19	
	Debit	Credit
1001 · Navigant GF Operating	184,972.86	
1002 · FNB HRA Checking	2,379.74	
1003 · FNB HRA Savings	0.00	
1004 · FNB Fire Prevention	30,733.97	
1005 · Navigant Savings MM	433,586.41	
1007 · FNB Retiree HealthCare Fund	0.00	
1008 · FNB Truck Fund	40.03	
1009 · FNB FP Savings	63,052.01	
1010 · Navigant Fire Alarm Maint	725.50	
1011 · Navigant CD	0.00	
1012 · Webster Bank	10,111.55	
1013 · Navigant Fire Alarm Maint MM	89,143.99	
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	36,553.48	
1215 · Tax Receivable 2017	0.00	
1216 · Tax Receivable 2018	68,210.29	
1217 · Tax Receivable 2019	0.00	
1300 · Collection/Returned CK Fees	15.00	
1305 · Tax Sale Fees	1,997.39	
1310 · Radio Box Fees	39,975.00	
1311 · FF Detail Receivable	475.00	
1312 · Fire Prevention Fees	156.00	
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	5,805.00	
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
2015 · Union Dues WH	0.00	
2020.1 · State Pension WH EE 414H (VF1)	0.00	

**Cumberland Fire District
Trial Balance
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	May 31, 19	
	Debit	Credit
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		1,048.39
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.		415.69
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		30,191.78
2253 · Deferred Tax Revenue 2018-2019		67,580.71
2254 · Deferred Tax Revenue 2019-2020		3,036.66
2280 · Misc Other Deferred Revenue		15.00
2281 · Deferred Tax Sale Fee Income		24.88
2285 · Deferred Radio Box Income		387.29
2286 · Deferred Radio Box Income 2019		38,875.00
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	0.00	
2512 · TAN Payable		500,000.00
2520.1 · ACC. Retirement (ER)(VF1)	0.00	
2520.2 · ACC. Retirement (ER)(CF2)	0.00	
2520.3 · ACC. Retirement (ER)(CH4)	0.00	
2520.4 · ACC. Retirement (ER)(NC5)	0.00	
2600 · Accrued Expenses	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		7,631,370.34
4001 · Tax Revenue Prior Years		169,848.55
4007 · NSF Fee Reimbursement Income		345.00
4010 · Interest Income- Past Due Taxes		83,438.66
4015 · Fire Prevention/Plan Review		38,182.00
4050 · Interest Income General Fund		7,821.22
4065 · Interest Income Fire Prevention		135.25
4070 · Interest Income-Retiremt Health		332.57
4075 · Interest Income FireAlarm Maint		1,143.99
4080 · Interest Income Navigant CD		949.17
4103 · Grant Income		26,341.79
4105 · Reimbursed Ins.-Former Employee		53,694.12
4110 · Miscellaneous Other Income		13,884.78
4110.1 · Revenue Rescue Income		18,532.80
4110.2 · Insurance Reimbursement		5,149.68
4110.3 · Detail Reimbursement		22,684.70
4110.4 · IOD Ins. Reimbursement		71,044.07
4110.6 · MLC Fees		26,950.00
4110.7 · RB Battery Reimbursement		997.50
4111 · Income Radio Box 2018		37,525.00
4112 · Income Radio Box 2017		200.00
4115 · Tax Sale Fee Income		83,582.42
6100 · Vehicle Gas & Oil	42,150.93	
6101 · Vehicle Repair & Maintenance	122,395.18	
6110 · Equipment Purchase & Upgrading	6,945.31	
6110.01 · Turnout Gear	2,624.03	
6112 · Equipment Supplies & Repairs	5,563.25	
6113 · Equip Testing & Certification	6,616.20	
6120 · Radio Equip Upgrades & Maint	1,129.40	
6125 · First Aid Equip & Supplies	3,926.96	
6130 · Air Cascade Maintenance	1,714.00	
6145 · Shared Communications	8,008.80	
6150 · Fire Alarm Testing	1,097.00	
6200 · Electricity	35,803.12	
6201 · Gas & Hot Water	18,939.87	
6202.01 · Telephone	11,378.65	

Cumberland Fire District
Trial Balance
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	May 31, 19	
	Debit	Credit
6202.02 · Air Cards	5,281.42	
6210 · Sewer Assessment & Usage	2,846.26	
6211 · Water Usage Fees	1,584.52	
6215.01 · Hydrant Fees - Cumberland	224,070.00	
6215.02 · Hydrant Fees - Pawtucket	126,403.78	
6301 · Building Supplies & Maint.	27,894.30	
6400.01 · Firefighters Salaries	2,512,265.89	
6400.02 · EMT Incentive	75,363.34	
6400.03 · OT Wages	945,107.53	
6400.08 · Holiday Stipend	150,706.21	
6400.09 · Longevity Pay	143,613.29	
6400.10 · Acting Officer Pay	2,743.13	
6400.11 · Detail Pay	16,494.00	
6400.13 · Injured on Duty Salaries	91,250.30	
6400.14 · Clothing Allowance	43,937.00	
6400.15 · Education Incentive	6,000.00	
6401 · Payroll Tax Expense	289,397.84	
6402 · Pension Expense	710,461.97	
6410.01 · Healthcare Insurance	805,501.88	
6410.02 · Healthcare Co-Pays		124,856.58
6410.03 · Healthcare Reimb. (HRA) -FF	37,117.52	
6410.04 · Healthcare -Dental	68,552.70	
6410.05 · Healthcare -Vision	5,100.00	
6420 · Life Insurance	10,000.00	
6430 · Education Tuition Cost	9,505.76	
6510.01 · Healthcare Insurance -Retirees	130,938.53	
6510.03 · Healthcare Reimb. (HRA)-Retiree	16,242.98	
6510.04 · Healthcare -Dental -Retirees	6,046.79	
6520 · COLA - Retirees	11,934.47	
6600 · Administrative Salaries	269,049.05	
6605 · District Commissioner Stipends	20,808.36	
6610.01 · Healthcare Insurance -Admin	78,025.18	
6610.02 · Healthcare Co-Pays -Admin		10,598.00
6610.03 · Healthcare Reimb. (HRA)-Admin	5,151.96	
6610.04 · Healthcare -Dental -Admin	8,287.45	
6615 · Payroll Tax Expense -Admin	19,509.77	
6701 · Insurances	315,572.57	
6703.01 · Legal	14,862.50	
6703.02 · Legal - CBA	23,043.75	
6705 · Office Supplies & Expenses	8,828.46	
6706 · Printing & Postage	3,762.22	
6707 · Newspaper Advertisements	2,338.85	
6708 · Computer Development Program	4,164.96	
6709 · Computerized Tax Bills	14,262.00	
6710 · External Accounting Fees	11,945.00	
6711 · Fire Chief Expenses	975.27	
6714 · Payroll Processing Fees	6,542.53	
6715 · Professional Fees	858.45	
6716 · Videographer	3,060.00	
6720 · Abatements	1,711.05	
6725 · Tax Sale Fee	63,670.00	
6730 · Bank Service Fee	338.00	
6735 · IRS HRA Fee	142.38	
6800 · Affiliated Fire Associations	798.95	
6905.01 · Drills & Training	9,781.78	
6905.02 · FP & EMS Training	6,506.00	
6906 · Medical Examinations	5,105.00	
6907 · Employee Support Health&Welfare	3,197.48	
7010 · Contingency	7,209.00	
7020 · Sick Time Payout	12,235.94	
7030 · Spec. Fund Radio Box Alarm	13,089.45	
7040 · Spec. Fund Fire Prevention Exp	17,014.29	
7050 · Tax - Legal & Collection Fees	1,435.87	
7080 · Interest Expense-L-1 Truck Loan	3,343.98	
7085.02 · TANS Bank Attorney Fee	2,500.00	
7085.03 · TANS Bond Counsel	4,380.00	
7085.04 · TANS Financial Advisor	3,250.00	
7310 · Capital Improvements	62,523.00	
9999 · Ask My Accountant	0.00	
TOTAL	14,965,515.80	14,965,515.80