



Cumberland Fire Department

Financial Report

Period Ending: October 31, 2017

Presented: November 28, 2017

Presented by: Diane Karolyshyn, Finance Director

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

Month Ending October 2017	Beginning Balance 10/01/2017	New Receivables	Total Balance Due	Total Collected	Abatements, Refunds & Adjustments	Ending Balance 10/31/2017	% of Total Collected	Year to Date % Collected
2016 & Prior	\$ 47,766.06		\$ 47,766.06	\$ (2,568.80)	\$ (140.81)	\$ 45,056.45	5%	69%
2017	\$ 2,797,962.27	\$ 187.85	\$ 2,798,150.12	\$ (703,012.96)	\$ 652.24	\$ 2,095,789.40	25%	71%
			\$ -					
Total	\$ 2,845,728.33	\$ 187.85	\$ 2,845,916.18	\$ (705,581.76)	\$ 511.43	\$ 2,140,845.85	24%	71%

Cumberland Fire District

Balance Sheet

As of October 31, 2017

	<u>Oct 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Navigant GF Operating	419,209.56
1002 · FNB HRA Checking	2,742.31
1004 · FNB Fire Prevention	54,043.77
1005 · Navigant Savings MM	1,546,927.12
1007 · FNB Retiree HealthCare Fund	308,294.73
1008 · FNB Truck Fund	40.03
1009 · FNB FP Savings	16.76
1010 · Navigant Comm/Training	92,435.00
1011 · Navigant CD	105,682.65
Total Checking/Savings	<u>2,529,391.93</u>
Other Current Assets	
1210 · Tax Receivable 2016 & Prior	45,056.45
1215 · Tax Receivable 2017	2,095,789.40
1300 · Collection/Returned CK Fees	115.00
1305 · Tax Sale Fees	18,826.37
1310 · Radio Box Fees	2,425.00
1311 · FF Detail Receivable	1,362.90
1312 · Fire Prevention Fees	192.00
1313 · Misc Fire Prevention Receivable	313.50
1320.01 · Prepaid Expenses-Insurances	183,885.28
1320.02 · Prepaid Expenses-Hydrant Fees	149,046.64
1320.03 · Prepaid Expenses-COLA	6,845.04
1320.04 · Prepaid Expenses-Clothing Allow	27,150.00
1320.05 · Prepaid Expenses-Tax Sale Fees	10,145.00
1320.06 · Prepaid Expenses-Comp Tx Bills	6,854.18
1320.09 · Prepaid Expenses-Educ Incentive	4,000.00
1320.10 · Prepaid Expenses-Equip Testing	4,822.81
1320.11 · Pepaid Expenses-Radio Box Fund	6,812.56
Total Other Current Assets	<u>2,563,642.13</u>
Total Current Assets	<u>5,093,034.06</u>
Fixed Assets	
1400 · Land	779,800.00
1500 · Buildings & Improvements	345,416.09
1505 · Vehicles & Equipment	3,142,073.86
1506 · Radio Equipment	76,354.12
1510 · Fire Prevention Equipment	542,147.84
1515 · Office Equipment	11,362.27
1520 · Furniture and Fixtures	17,022.90
1600 · Accumulated Depreciation	-4,347,921.00
Total Fixed Assets	<u>566,256.08</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>5,660,540.14</u></u>

Cumberland Fire District
Balance Sheet
As of October 31, 2017

	Oct 31, 17
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2013 · Payroll Tax SDI WH	230.74
2026 · AFLAC	113.16
2028 · P & F Insurance Assoc.	100.82
2251 · Deferred Taxes 2016 & prior	130,470.08
2252 · Deferred Tax Revenue 2017-2018	4,948,441.96
2280 · Misc Other Deferred Revenue	1,790.00
2281 · Deferred Tax Sale Fee Income	54,307.25
2285 · Deferred Radio Box Income	17,286.10
2510 · Notes Payable - L-1 Truck Loan	95,638.78
2600 · Accrued Expenses	3,558.33
	5,251,937.22
Total Other Current Liabilities	5,251,937.22
Total Current Liabilities	5,251,937.22
Total Liabilities	5,251,937.22
Equity	
3200 · Unrestricted Net Assets	-245,704.92
3300 · Fund Balance transfer from Old	694,361.47
Net Income	-40,053.63
	408,602.92
Total Equity	408,602.92
TOTAL LIABILITIES & EQUITY	5,660,540.14

**Cumberland Fire District
Commissioner's Report
October 2017**

Type	Num	Date	Name	Account	Paid Amount
Check	EFT	10/02/2017	London Health CDH	1002 - FNB HRA Checking 6610.03 · Healthcare Reimb. (HRA)-Admin 6510.03 · Healthcare Reimb. (HRA)-Retiree	-1,381.76 -372.36 <hr/> -1,754.12
TOTAL					-1,754.12
Check	EFT	10/02/2017		1001 - Navigant GF Operating 1215 · Tax Receivable 2017 1210 · Tax Receivable 2016 & Prior 4010 · Interest Income- Past Due Taxes	-376.13 -4.19 -8.53 <hr/> -388.85
TOTAL					-388.85
Check	EFT	10/10/2017	London Health CDH	1002 - FNB HRA Checking 6610.03 · Healthcare Reimb. (HRA)-Admin 6510.03 · Healthcare Reimb. (HRA)-Retiree 6410.03 · Healthcare Reimb. (HRA) -FF	-694.58 -637.29 -546.02 <hr/> -1,877.89
TOTAL					-1,877.89
Check	EFT	10/16/2017	London Health CDH	1002 - FNB HRA Checking 6510.03 · Healthcare Reimb. (HRA)-Retiree 6410.03 · Healthcare Reimb. (HRA) -FF	-438.16 -220.87 <hr/> -659.03
TOTAL					-659.03
Check	EFT	10/19/2017	Navigant Credit Union	1001 - Navigant GF Operating 2510 · Notes Payable - L-1 Truck Loan 7080 · Interest Expense-L-1 Truck Loan	-1,465.38 -445.07 <hr/> -1,910.45
TOTAL					-1,910.45
Check	EFT	10/24/2017	London Health CDH	1002 - FNB HRA Checking 6610.03 · Healthcare Reimb. (HRA)-Admin 6410.03 · Healthcare Reimb. (HRA) -FF	-368.64 -119.88 <hr/> -488.52
TOTAL					-488.52
Check	EFT	10/26/2017		1001 - Navigant GF Operating 6730 · Bank Service Fee	-15.00 <hr/> -15.00
TOTAL					-15.00
Check	EFT	10/30/2017	London Health CDH	1002 - FNB HRA Checking 6610.03 · Healthcare Reimb. (HRA)-Admin 6410.03 · Healthcare Reimb. (HRA) -FF	-1,151.51 -2,409.24 <hr/> -3,560.75
TOTAL					-3,560.75
Check	POS	10/02/2017	BackBlaze	1001 - Navigant GF Operating 6708 · Computer Development Program	-4.32 <hr/> -4.32
TOTAL					-4.32
Check	POS	10/03/2017	Lowe's	1001 - Navigant GF Operating 6301 · Building Supplies & Maint.	-25.44 <hr/> -25.44
TOTAL					-25.44
Check	POS	10/05/2017	Lowe's	1001 - Navigant GF Operating 6301 · Building Supplies & Maint.	-12.72 <hr/> -12.72
TOTAL					-12.72
Check	POS	10/06/2017	Miradore Ltd	1004 - FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	-16.14 <hr/> -16.14
TOTAL					-16.14
Check	POS	10/07/2017	M.O.M. 'South	1001 - Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-318.82 <hr/> -318.82
TOTAL					-318.82

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Type	Num	Date	Name	Account	Paid Amount
Check	POS	10/11/2017	Imperial Ford	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-1,071.07</u>
TOTAL					-1,071.07
Check	POS	10/12/2017	Amazon.com	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	<u>-28.59</u>
TOTAL					-28.59
Check	POS	10/14/2017	The Home Depot	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	<u>-25.47</u>
TOTAL					-25.47
Check	POS	10/16/2017	Amazon.com	1001 · Navigant GF Operating 6125 · ALS & Medical Supplies	<u>-260.00</u>
TOTAL					-260.00
Check	POS	10/16/2017	Amazon.com	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	<u>-110.30</u>
TOTAL					-110.30
Check	POS	10/16/2017	Amazon.com	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	<u>-58.50</u>
TOTAL					-58.50
Check	POS	10/17/2017	Amazon.com	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	<u>-49.29</u>
TOTAL					-49.29
Check	POS	10/23/2017	Adobe Systems Inc.	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	<u>-64.16</u>
TOTAL					-64.16
Check	POS	10/24/2017	Fastenal Company	1001 · Navigant GF Operating 6110 · Equipment Purchase & Upgrading	<u>-156.93</u>
TOTAL					-156.93
Check	POS	10/26/2017	Auto Zone	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-77.02</u>
TOTAL					-77.02
Check	POS	10/27/2017	NFPA	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	<u>-58.95</u>
TOTAL					-58.95
Check	POS	10/31/2017	Amazon.com	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	<u>-11.84</u>
TOTAL					-11.84
Check	1009	10/19/2017	Knox Company	1010 · Navigant Comm/Training 7030 · Spec. Fund Radio Box Alarm	<u>-1,567.00</u>
TOTAL					-1,567.00
Check	1059	10/12/2017	NoFIRES,Inc	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	<u>-175.00</u>
TOTAL					-175.00

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Type	Num	Date	Name	Account	Paid Amount
Check	1060	10/12/2017	N.A.F.I.	1004 · FNB Fire Prevention	
				7040 · Spec. Fund Fire Prevention Exp	-55.00
TOTAL					-55.00
Check	1061	10/19/2017	RIIAAI	1004 · FNB Fire Prevention	
				7040 · Spec. Fund Fire Prevention Exp	-350.00
TOTAL					-350.00
Check	1062	10/25/2017	NEAFM	1004 · FNB Fire Prevention	
				7040 · Spec. Fund Fire Prevention Exp	-95.00
TOTAL					-95.00
Check	1063	10/25/2017	David Cinq-Mars	1004 · FNB Fire Prevention	
				7040 · Spec. Fund Fire Prevention Exp	-500.00
TOTAL					-500.00
Check	1064	10/25/2017	Petty Cash	1004 · FNB Fire Prevention	
				7040 · Spec. Fund Fire Prevention Exp	-62.01
TOTAL					-62.01
Check	1065	10/26/2017	FCOARI	1004 · FNB Fire Prevention	
				7040 · Spec. Fund Fire Prevention Exp	-25.00
				7040 · Spec. Fund Fire Prevention Exp	-40.00
TOTAL					-65.00
Check	3674	10/04/2017	Parmelee Poirier & Associates	1001 · Navigant GF Operating	
				1320.07 · Prepaid Expenses-Audit/Acct Fee	-5,000.00
TOTAL					-5,000.00
Check	3675	10/04/2017	Apex Technology Group	1001 · Navigant GF Operating	
				6708 · Computer Development Program	-93.50
TOTAL					-93.50
Check	3676	10/04/2017	AFLAC	1001 · Navigant GF Operating	
				2026 · AFLAC	-250.74
TOTAL					-250.74
Check	3677	10/04/2017	Allied Auto Parts	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-705.64
TOTAL					-705.64
Check	3678	10/04/2017	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	3679	10/04/2017	CallBack Staffing Solutions	1001 · Navigant GF Operating	
				6145 · Reporting Software	-1,976.76
TOTAL					-1,976.76
Check	3680	10/04/2017	Depault Ace Hardware	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-16.99
				6112 · Equipment Supplies & Repairs	-27.56
				6301 · Building Supplies & Maint.	-67.19
				6301 · Building Supplies & Maint.	11.18
TOTAL					-100.56

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Type	Num	Date	Name	Account	Paid Amount
Check	3681	10/04/2017	EXXONMOBIL	1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil	-329.69
TOTAL					-329.69
Check	3682	10/04/2017	Emergency Reporting	1001 · Navigant GF Operating 6145 · Reporting Software	-405.67
TOTAL					-405.67
Check	3683	10/04/2017	Minuteman Trucks, Inc	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-633.10
TOTAL					-633.10
Check	3684	10/04/2017	National Grid Elec Sta4L	1001 · Navigant GF Operating 6200 · Electricity	-26.73
TOTAL					-26.73
Check	3685	10/04/2017	National Grid Elec Sta5L	1001 · Navigant GF Operating 6200 · Electricity	-26.73
TOTAL					-26.73
Check	3686	10/04/2017	NAPA Auto Parts	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance	-5.99 -40.46
TOTAL					-46.45
Check	3687	10/04/2017	Purchase Power	1001 · Navigant GF Operating 6706 · Printing & Postage	-840.00
TOTAL					-840.00
Check	3688	10/04/2017	Rossi Law Offices LTD	1001 · Navigant GF Operating 7050 · Tax - Legal & Collection Fees	-30.15
TOTAL					-30.15
Check	3689	10/04/2017	State of Rhode Island	1001 · Navigant GF Operating 6905.01 · Drills & Training 6905.01 · Drills & Training 6905.01 · Drills & Training 6905.01 · Drills & Training 6905.01 · Drills & Training	-400.00 -400.00 -400.00 -400.00 -400.00
TOTAL					-2,000.00
Check	3690	10/04/2017	Ralco Equipment Co., Inc	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-9,108.45
TOTAL					-9,108.45
Check	3691	10/04/2017	Shipman's Fire Equipment	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	-95.50
TOTAL					-95.50
Check	3692	10/04/2017	TH Malloy & Sons, Inc	1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil	-2,387.66
TOTAL					-2,387.66
Check	3693	10/04/2017	Tap Auto Service	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-15.00
TOTAL					-15.00

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Type	Num	Date	Name	Account	Paid Amount
Check	3694	10/04/2017	London Health Administrator	1001 · Navigant GF Operating	
				6410.03 · Healthcare Reimb. (HRA) -FF	-705.50
				6410.03 · Healthcare Reimb. (HRA) -FF	-200.00
				6610.03 · Healthcare Reimb. (HRA)-Admin	-51.00
				6510.03 · Healthcare Reimb. (HRA)-Retiree	-25.50
TOTAL					-982.00
Check	3695	10/12/2017	Absolute Auto-Glass, Inc.	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-800.00
TOTAL					-800.00
Check	3696	10/12/2017	Blue Cross Blue Shield -MCA	1001 · Navigant GF Operating	
				6510.01 · Healthcare Insurance -Retirees	-894.00
TOTAL					-894.00
Check	3697	10/12/2017	Kevin Clarke	1001 · Navigant GF Operating	
				6510.01 · Healthcare Insurance -Retirees	-51.14
TOTAL					-51.14
Check	3698	10/12/2017	Duo-Safety Ladder Corporation	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-61.09
TOTAL					-61.09
Check	3699	10/12/2017	DELL Marketing L.P.	1001 · Navigant GF Operating	
				1515 · Office Equipment	-1,280.34
TOTAL					-1,280.34
Check	3700	10/12/2017	Stephen Instasi	1001 · Navigant GF Operating	
				7310 · Capital Improvements	-1,160.40
TOTAL					-1,160.40
Check	3701	10/12/2017	Landmark Medical Center	1001 · Navigant GF Operating	
				6906 · Medical Examinations	-1,007.25
TOTAL					-1,007.25
Check	3702	10/12/2017	National Grid Elec Sta1	1001 · Navigant GF Operating	
				6200 · Electricity	-651.43
TOTAL					-651.43
Check	3703	10/12/2017	National Grid Elec Sta2	1001 · Navigant GF Operating	
				6200 · Electricity	-370.73
TOTAL					-370.73
Check	3704	10/12/2017	National Grid Elec Sta4	1001 · Navigant GF Operating	
				6200 · Electricity	-951.16
TOTAL					-951.16
Check	3705	10/12/2017	National Grid Elec Sta5	1001 · Navigant GF Operating	
				6200 · Electricity	-427.34
TOTAL					-427.34
Check	3706	10/12/2017	National Grid Elec Sta5A	1001 · Navigant GF Operating	
				6200 · Electricity	-12.09
TOTAL					-12.09
Check	3707	10/12/2017	National Grid Gas Sta1	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-91.69
TOTAL					-91.69

**Cumberland Fire District
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Type	Num	Date	Name	Account	Paid Amount
Check	3708	10/12/2017	National Grid Gas Sta2	1001 · Navigant GF Operating 6201 · Gas & Hot Water	-38.16
TOTAL					-38.16
Check	3709	10/12/2017	National Grid Gas Sta4	1001 · Navigant GF Operating 6201 · Gas & Hot Water	-54.94
TOTAL					-54.94
Check	3710	10/12/2017	National Grid Gas Sta5A	1001 · Navigant GF Operating 6201 · Gas & Hot Water	-111.00
TOTAL					-111.00
Check	3711	10/12/2017	National Grid Gas Sta5	1001 · Navigant GF Operating 6201 · Gas & Hot Water	-58.73
TOTAL					-58.73
Check	3712	10/12/2017	Norfolk County Fire Chiefs Assoc., Inc.	1001 · Navigant GF Operating 6908 · Professional Development 6908 · Professional Development 6908 · Professional Development 6908 · Professional Development	-75.00 -75.00 -75.00 -75.00
TOTAL					-300.00
Check	3713	10/12/2017	Police & Firemen's Insurance Assoc.	1001 · Navigant GF Operating 2028 · P & F Insurance Assoc.	-586.20
TOTAL					-586.20
Check	3714	10/12/2017	VFIS	1001 · Navigant GF Operating 1320.01 · Prepaid Expenses-Insurances	-5,467.00
TOTAL					-5,467.00
Check	3715	10/12/2017	Zoll Medical Corp	1001 · Navigant GF Operating 6125 · ALS & Medical Supplies	-780.00
TOTAL					-780.00
Check	3716	10/12/2017	Bellingham Electric	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	-462.50
TOTAL					-462.50
Check	3717	10/12/2017	Mass. Firefighting Academy Trust Fund	1001 · Navigant GF Operating 6905.02 · FP & EMS Training 6905.02 · FP & EMS Training 6905.02 · FP & EMS Training 6905.02 · FP & EMS Training	-160.00 -160.00 -160.00 -160.00
TOTAL					-640.00
Check	3718	10/12/2017	Eugene S Daniell & Amy E Buban	1001 · Navigant GF Operating 1215 · Tax Receivable 2017	-188.90
TOTAL					-188.90
Check	3719	10/19/2017	Cyber Comm Inc.	1001 · Navigant GF Operating 6120 · Radio Equip Upgrades & Maint	-950.00
TOTAL					-950.00
Check	3720	10/19/2017	Dion Signs & Services, Inc	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6101 · Vehicle Repair & Maintenance	-755.00 -1,830.00 -975.00
TOTAL					-3,560.00

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Type	Num	Date	Name	Account	Paid Amount
Check	3721	10/19/2017	Greater Woonsocket Fire Chiefs Mutual Aid	1001 · Navigant GF Operating	
				6905.01 · Drills & Training	-175.00
				6905.01 · Drills & Training	-175.00
				6905.01 · Drills & Training	-175.00
				6905.01 · Drills & Training	-175.00
TOTAL					-700.00
Check	3722	10/19/2017	Janitech	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-489.70
TOTAL					-489.70
Check	3723	10/19/2017	Minuteman Trucks, Inc	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-338.68
				6101 · Vehicle Repair & Maintenance	-1,671.34
TOTAL					-2,010.02
Check	3724	10/19/2017	Moore Medical LLC	1001 · Navigant GF Operating	
				6125 · ALS & Medical Supplies	-38.50
TOTAL					-38.50
Check	3725	10/19/2017	Narragansett Bay Comm Sta1	1001 · Navigant GF Operating	
				6210 · Sewer Assessment & Usage	-106.12
TOTAL					-106.12
Check	3726	10/19/2017	Narragansett Bay Comm Sta2	1001 · Navigant GF Operating	
				6210 · Sewer Assessment & Usage	-43.58
TOTAL					-43.58
Check	3727	10/19/2017	Narragansett Bay Comm Sta4	1001 · Navigant GF Operating	
				6210 · Sewer Assessment & Usage	-43.58
TOTAL					-43.58
Check	3728	10/19/2017	Ralco Equipment Co., Inc	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-15.00
				6101 · Vehicle Repair & Maintenance	-1,374.29
TOTAL					-1,389.29
Check	3729	10/19/2017	State of Rhode Island	1001 · Navigant GF Operating	
				6905.01 · Drills & Training	-2,500.00
TOTAL					-2,500.00
Check	3730	10/19/2017	Shipman's Fire Equipment	1001 · Navigant GF Operating	
				6110.01 · Turnout Gear	-779.95
TOTAL					-779.95
Check	3731	10/19/2017	The Valley Breeze	1001 · Navigant GF Operating	
				6707 · Newspaper Advertisements	-154.00
TOTAL					-154.00
Check	3732	10/19/2017	Verizon Wireless	1001 · Navigant GF Operating	
				6202.02 · Air Cards	-160.23
				6202.02 · Air Cards	-320.08
TOTAL					-480.31
Check	3733	10/19/2017	Zoll Medical Corp	1001 · Navigant GF Operating	
				6125 · ALS & Medical Supplies	-56.20
TOTAL					-56.20

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Type	Num	Date	Name	Account	Paid Amount
Check	3734	10/25/2017	TRIPP - Batteries Plus	1001 · Navigant GF Operating 6120 · Radio Equip Upgrades & Maint	-623.88
TOTAL					-623.88
Check	3735	10/25/2017	Belmont Springs	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	-54.41 -36.09 -32.45 -53.11
TOTAL					-176.06
Check	3736	10/25/2017	B & M Printing	1001 · Navigant GF Operating 6125 · ALS & Medical Supplies	-138.00
TOTAL					-138.00
Check	3737	10/25/2017	Cox Communications	1001 · Navigant GF Operating 6202.01 · Telephone	-914.19
TOTAL					-914.19
Check	3738	10/25/2017	Frank E. Clynes, Inc.	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	-2,650.00
TOTAL					-2,650.00
Check	3740	10/25/2017	Stephen Instasi	1001 · Navigant GF Operating 7310 · Capital Improvements	-389.49
TOTAL					-389.49
Check	3741	10/25/2017	Petty Cash	1001 · Navigant GF Operating 6125 · ALS & Medical Supplies 6706 · Printing & Postage 6101 · Vehicle Repair & Maintenance 6112 · Equipment Supplies & Repairs 6711 · Fire Chief Expenses 6301 · Building Supplies & Maint.	-36.34 -3.57 -19.27 -22.73 -96.95 -28.67
TOTAL					-207.53
Check	3742	10/25/2017	Pawtucket Water Supply -Hydrants	1001 · Navigant GF Operating 6215.02 · Hydrant Fees - Pawtucket	-11,353.63
TOTAL					-11,353.63
Check	3743	10/25/2017	Pawtucket Water Supply Board	1001 · Navigant GF Operating 6211 · Water Usage Fees	-45.48
TOTAL					-45.48
Check	3744	10/25/2017	Shell Fleet Plus	1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil	-572.05
TOTAL					-572.05
Check	3745	10/25/2017	Staples Credit	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses 6705 · Office Supplies & Expenses 6705 · Office Supplies & Expenses 6705 · Office Supplies & Expenses	-53.19 -215.36 -156.57 -21.19
TOTAL					-446.31
Check	3746	10/25/2017	Video Artistry	1001 · Navigant GF Operating 6716 · Videographer 6716 · Videographer	-180.00 -180.00
TOTAL					-360.00

**Cumberland Fire District
Commissioner's Report
October 2017**

Type	Num	Date	Name	Account	Paid Amount
Check	3747	10/25/2017	Verizon	1001 · Navigant GF Operating 6202.01 · Telephone	-149.99
TOTAL					-149.99
Check	3748	10/25/2017	Waterway, Inc.	1001 · Navigant GF Operating 6113 · Equip Testing & Certification	-4,781.25
TOTAL					-4,781.25
Check	3749	10/25/2017	Ralco Equipment Co., Inc	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-10,459.79
TOTAL					-10,459.79
Check	3752	10/25/2017	Firematic Supply Co., Inc.	1001 · Navigant GF Operating 6110 · Equipment Purchase & Upgrading 6110 · Equipment Purchase & Upgrading 6110 · Equipment Purchase & Upgrading 6110.01 · Turnout Gear	-1,960.00 -652.43 -1,717.10 -59.00
TOTAL					-4,388.53
Check	3753	10/25/2017	Video Artistry	1001 · Navigant GF Operating 6716 · Videographer 6716 · Videographer	-180.00 -180.00
TOTAL					-360.00
Check	3754	10/26/2017	Stephen Instasi	1001 · Navigant GF Operating 7310 · Capital Improvements	-330.78
TOTAL					-330.78
Check	3756	10/27/2017	Petty Cash	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	-21.46
TOTAL					-21.46

Cumberland Fire District Profit & Loss Budget vs. Actual July 2017 through June 2018

	TOTAL				
	Oct 17	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
4000.02 · Tax Revenue 2017	618,449.93	2,474,817.25	7,425,469.00	-4,950,651.75	33.33%
4001 · Tax Revenue Prior Years	14,667.96	58,667.97	176,000.00	-117,332.03	33.33%
4003 · Tax Revenue Refund	0.00	0.00	0.00	0.00	0.0%
4007 · NSF Fee Reimbursement Income	0.00	0.00	200.00	-200.00	0.0%
4010 · Interest Income- Past Due Taxes	4,839.52	21,319.67	35,000.00	-13,680.33	60.91%
4015 · Fire Prevention/Plan Review	10,680.00	18,609.00	48,000.00	-29,391.00	38.77%
4050 · Interest Income General Fund	858.58	3,334.88	8,000.00	-4,665.12	41.69%
4060 · Interest Income Truck Fund	0.00	29.74	650.00	-620.26	4.58%
4065 · Interest Income Fire Prevention	0.00	10.55	250.00	-239.45	4.22%
4070 · Interest Income-Retiremt Health	64.85	249.20	700.00	-450.80	35.6%
4080 · Interest Income Navigant CD	111.00	382.65			
4103 · Grant Income	0.00	0.00	0.00	0.00	0.0%
4105 · Reimbursed Ins.-Former Employee	4,018.93	12,238.22	33,000.00	-20,761.78	37.09%
4110 · Miscellaneous Other Income	1,928.88	2,841.47	5,000.00	-2,158.53	56.83%
4110.1 · Revenue Rescue Income	0.00	7,304.99	10,000.00	-2,695.01	73.05%
4110.2 · Insurance Refund	0.00	0.00	0.00	0.00	0.0%
4110.3 · Detail Reimbursement	4,178.10	14,731.80	43,000.00	-28,268.20	34.26%
4110.4 · IOD Ins. Reimbursement	19,030.38	55,269.41	0.00	55,269.41	100.0%
4110.6 · MLC Fees	2,550.00	11,025.00	20,000.00	-8,975.00	55.13%
4110.7 · RB Battery Reimbursement	228.00	513.00	0.00	513.00	100.0%
4112 · Income Radio Box 2017	1,888.89	7,513.90	23,000.00	-15,486.10	32.67%
4114 · Income Radio Box Prior Years	0.00	125.00	0.00	125.00	100.0%
4115 · Tax Sale Fee Income	0.00	7,500.00	30,000.00	-22,500.00	25.0%
4200 · Sale of Assets	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	683,495.02	2,696,483.70	7,958,297.00	-5,261,813.30	33.88%
Gross Profit	683,495.02	2,696,483.70	7,958,297.00	-5,261,813.30	33.88%
Expense					
6100 · Vehicle Gas & Oil	3,289.40	12,054.07	35,000.00	-22,945.93	34.44%
6101 · Vehicle Repair & Maintenance	26,940.27	58,129.47	85,000.00	-26,870.53	68.39%
6110 · Equipment Purchase & Upgrading	4,486.46	12,347.46	40,000.00	-27,652.54	30.87%
6110.01 · Turnout Gear	838.95	1,227.25	10,000.00	-8,772.75	12.27%
6112 · Equipment Supplies & Repairs	982.86	4,350.38	10,000.00	-5,649.62	43.5%
6113 · Equip Testing & Certification	833.33	3,333.44	10,000.00	-6,666.56	33.33%
6120 · Radio Equip Upgrades & Maint	1,573.88	5,431.96	7,000.00	-1,568.04	77.6%
6125 · ALS & Medical Supplies	1,309.04	4,932.37	10,000.00	-5,067.63	49.32%
6130 · Air Cascade Maintenance	0.00	720.78	3,500.00	-2,779.22	20.59%
6140 · Communications Upgrades	0.00	100.00			
6145 · Reporting Software	2,382.43	4,005.11	7,000.00	-2,994.89	57.22%
6150 · Fire Alarm Testing	0.00	299.00	1,500.00	-1,201.00	19.93%
6200 · Electricity	2,466.21	11,247.09	39,000.00	-27,752.91	28.84%
6201 · Gas & Hot Water	354.52	1,429.66	15,000.00	-13,570.34	9.53%
6202.01 · Telephone	1,064.18	4,298.29	15,000.00	-10,701.71	28.66%
6202.02 · Air Cards	480.31	1,920.83	5,500.00	-3,579.17	34.92%
6210 · Sewer Assessment & Usage	193.28	884.93	3,500.00	-2,615.07	25.28%
6211 · Water Usage Fees	45.48	524.26	8,000.00	-7,475.74	6.55%
6215.01 · Hydrant Fees - Cumberland	18,755.83	75,023.36	225,070.00	-150,046.64	33.33%
6215.02 · Hydrant Fees - Pawtucket	11,353.63	45,855.81	138,000.00	-92,144.19	33.23%
6301 · Building Supplies & Maint.	6,591.57	13,550.74	25,000.00	-11,449.26	54.2%

Cumberland Fire District
Profit & Loss Budget vs. Actual
 July 2017 through June 2018

	TOTAL				
	Oct 17	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
6305 - Furnishings	0.00	0.00	2,000.00	-2,000.00	0.0%
6400.01 - Firefighters Salaries	203,018.57	864,006.18	2,863,239.00	-1,999,232.82	30.18%
6400.02 - EMT Incentive	6,146.00	26,120.50	86,000.00	-59,879.50	30.37%
6400.03 - OT Wages	79,016.02	413,261.36	575,941.00	-162,679.64	71.75%
6400.08 - Holiday Stipend	13,925.15	54,445.51	165,186.00	-110,740.49	32.96%
6400.09 - Longevity Pay	9,466.29	34,211.92	137,000.00	-102,788.08	24.97%
6400.10 - Acting Officer Pay	48.24	329.34	2,000.00	-1,670.66	16.47%
6400.11 - Detail Pay	3,391.76	9,610.76	15,000.00	-5,389.24	64.07%
6400.12 - Other Salaries	0.00	0.00	20,000.00	-20,000.00	0.0%
6400.13 - Injured on Duty Salaries	19,764.75	71,731.14	0.00	71,731.14	100.0%
6400.14 - Clothing Allowance	3,900.00	15,600.00	46,800.00	-31,200.00	33.33%
6400.15 - Education Incentive	500.00	2,000.00	7,000.00	-5,000.00	28.57%
6401 - Payroll Tax Expense	24,955.33	113,641.35	334,942.00	-221,300.65	33.93%
6402 - Pension Expense	54,825.54	228,090.89	706,115.00	-478,024.11	32.3%
6410.01 - Healthcare Insurance	71,142.66	286,154.17	846,200.00	-560,045.83	33.82%
6410.02 - Healthcare Co-Pays	-8,445.01	-35,558.51	-109,994.00	74,435.49	32.33%
6410.03 - Healthcare Reimb. (HRA) -FF	4,201.51	20,140.50	40,000.00	-19,859.50	50.35%
6410.04 - Healthcare -Dental	6,064.55	24,211.82	68,820.00	-44,608.18	35.18%
6410.05 - Healthcare -Vision	400.00	1,600.00	5,100.00	-3,500.00	31.37%
6420 - Life Insurance	862.50	3,450.00	10,350.00	-6,900.00	33.33%
6430 - Education Tuition Cost	0.00	0.00	6,000.00	-6,000.00	0.0%
6510.01 - Healthcare Insurance -Retirees	9,997.30	39,989.20	122,000.00	-82,010.80	32.78%
6510.03 - Healthcare Reimb. (HRA)-Retiree	1,473.31	3,672.46	6,000.00	-2,327.54	61.21%
6510.04 - Healthcare -Dental -Retirees	405.80	1,623.20	4,900.00	-3,276.80	33.13%
6520 - COLA - Retirees	866.67	3,466.64	10,400.00	-6,933.36	33.33%
6600 - Administrative Salaries	22,702.52	95,980.33	290,475.00	-194,494.67	33.04%
6605 - District Commissioner Stipends	1,891.66	7,566.66	22,700.00	-15,133.34	33.33%
6610.01 - Healthcare Insurance -Admin	5,317.84	21,271.36	67,700.00	-46,428.64	31.42%
6610.02 - Healthcare Co-Pays -Admin	-638.12	-2,682.35	-8,300.00	5,617.65	32.32%
6610.03 - Healthcare Reimb. (HRA)-Admin	3,647.49	5,378.09	6,500.00	-1,121.91	82.74%
6610.04 - Healthcare -Dental -Admin	553.96	2,215.84	6,648.00	-4,432.16	33.33%
6615 - Payroll Tax Expense -Admin	1,687.92	7,206.20	22,200.00	-14,993.80	32.46%
6701 - Insurances	19,865.91	95,864.72	336,000.00	-240,135.28	28.53%
6703.01 - Legal	0.00	1,143.75	20,000.00	-18,856.25	5.72%
6703.02 - Legal - CBA	0.00	0.00	5,000.00	-5,000.00	0.0%
6705 - Office Supplies & Expenses	720.11	5,010.22	9,500.00	-4,489.78	52.74%
6706 - Printing & Postage	843.57	1,787.55	5,000.00	-3,212.45	35.75%
6707 - Newspaper Advertisements	154.00	154.00	1,500.00	-1,346.00	10.27%
6708 - Computer Development Program	97.82	872.95	2,500.00	-1,627.05	34.92%
6709 - Computerized Tax Bills	1,125.00	4,500.00	13,500.00	-9,000.00	33.33%
6710 - External Accounting Fees	1,666.67	6,666.67	20,000.00	-13,333.33	33.33%
6711 - Fire Chief Expenses	96.95	358.69	1,500.00	-1,141.31	23.91%
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	578.40	2,574.80	12,000.00	-9,425.20	21.46%
6715 - Professional Fees	0.00	0.00	2,000.00	-2,000.00	0.0%
6716 - Videographer	720.00	1,260.00	2,500.00	-1,240.00	50.4%
6720 - Abatements	0.00	13.54	20,000.00	-19,986.46	0.07%
6725 - Tax Sale Fee	2,500.00	10,000.00	30,000.00	-20,000.00	33.33%
6730 - Bank Service Fee	15.00	45.00	100.00	-55.00	45.0%
6735 - IRS HRA Fee	0.00	0.00	0.00	0.00	0.0%

Cumberland Fire District
Profit & Loss Budget vs. Actual
 July 2017 through June 2018

	TOTAL				
	Oct 17	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
6800 - Affiliated Fire Associations	0.00	139.00	750.00	-611.00	18.53%
6801 - Call Firefighters Stipends	0.00	0.00	1,000.00	-1,000.00	0.0%
6905.01 - Drills & Training	5,200.00	7,215.00	5,000.00	2,215.00	144.3%
6905.02 - FP & EMS Training	640.00	640.00	3,000.00	-2,360.00	21.33%
6906 - Medical Examinations	1,007.25	1,717.25	5,500.00	-3,782.75	31.22%
6907 - Employee Support Health&Welfare	0.00	0.00	3,800.00	-3,800.00	0.0%
6908 - Professional Development	300.00	300.00	500.00	-200.00	60.0%
7010 - Contingency	0.00	785.00	9,000.00	-8,215.00	8.72%
7020 - Sick Time Payout	0.00	0.00	5,000.00	-5,000.00	0.0%
7030 - Spec. Fund Radio Box Alarm	0.00	546.05	7,500.00	-6,953.95	7.28%
7040 - Spec. Fund Fire Prevention Exp	1,377.10	7,912.04	18,000.00	-10,087.96	43.96%
7050 - Tax - Legal & Collection Fees	30.15	154.48	1,000.00	-845.52	15.45%
7080 - Interest Expense-L-1 Truck Loan	445.07	1,370.13			
7305 - Capital Expenditures	0.00	0.00	0.00	0.00	0.0%
7310 - Capital Improvements	1,880.67	5,105.67	90,000.00	-84,894.33	5.67%
8000 - General Reserve Account	0.00	0.00	149,155.00	-149,155.00	0.0%
8010 - Station Building Fund	0.00	0.00	90,000.00	-90,000.00	0.0%
8100 - Actuarial Study of Retiree HC	0.00	0.00	10,000.00	-10,000.00	0.0%
Total Expense	664,295.51	2,736,537.33	7,958,297.00	-5,221,759.67	34.39%
Net Ordinary Income	19,199.51	-40,053.63	0.00	-40,053.63	100.0%
Net Income	19,199.51	-40,053.63	0.00	-40,053.63	100.0%

Cumberland Fire District

Trial Balance

As of October 31, 2017

11/17/17

Accrual Basis

	Oct 31, 17	
	Debit	Credit
1001 · Navigant GF Operating	419,209.56	
1002 · FNB HRA Checking	2,742.31	
1003 · FNB HRA Savings	0.00	
1004 · FNB Fire Prevention	54,043.77	
1005 · Navigant Savings MM	1,546,927.12	
1007 · FNB Retiree HealthCare Fund	308,294.73	
1008 · FNB Truck Fund	40.03	
1009 · FNB FP Savings	16.76	
1010 · Navigant Comm/Training	92,435.00	
1011 · Navigant CD	105,682.65	
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 2016 & Prior	45,056.45	
1215 · Tax Receivable 2017	2,095,789.40	
1300 · Collection/Returned CK Fees	115.00	
1305 · Tax Sale Fees	18,826.37	
1310 · Radio Box Fees	2,425.00	
1311 · FF Detail Receivable	1,362.90	
1312 · Fire Prevention Fees	192.00	
1313 · Misc Fire Prevention Receivable	313.50	
1315 · Misc. Accounts Receivable	0.00	
1316 · MLC Receivable	0.00	
1320 · Prepaid Expenses	0.00	
1320.01 · Prepaid Expenses-Insurances	183,885.28	
1320.02 · Prepaid Expenses-Hydrant Fees	149,046.64	
1320.03 · Prepaid Expenses-COLA	6,845.04	
1320.04 · Prepaid Expenses-Clothing Allow	27,150.00	
1320.05 · Prepaid Expenses-Tax Sale Fees	10,145.00	
1320.06 · Prepaid Expenses-Comp Tx Bills	6,854.18	
1320.07 · Prepaid Expenses-Audit/Acct Fee	0.00	
1320.08 · Prepaid Expenses-Comm Stipends	0.00	
1320.09 · Prepaid Expenses-Educ Incentive	4,000.00	
1320.10 · Prepaid Expenses-Equip Testing	4,822.81	
1320.11 · Pepaid Expenses-Radio Box Fund	6,812.56	
1321 · Deferred Expense	0.00	
1400 · Land	779,800.00	
1500 · Buildings & Improvements	345,416.09	
1505 · Vehicles & Equipment	3,142,073.86	
1506 · Radio Equipment	76,354.12	
1510 · Fire Prevention Equipment	542,147.84	
1515 · Office Equipment	11,362.27	
1520 · Furniture and Fixtures	17,022.90	
1600 · Accumulated Depreciation		4,347,921.00
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	0.00	
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

As of October 31, 2017

11/17/17

Accrual Basis

	Oct 31, 17	
	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		113.16
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.		100.82
2035 · CMEFCU - SAVINGS	0.00	
2250 · Deferred Tax Revenue 2015/2016	0.00	
2251 · Deferred Taxes 2016 & prior		130,470.08
2252 · Deferred Tax Revenue 2017-2018		4,948,441.96
2280 · Misc Other Deferred Revenue		1,790.00
2281 · Deferred Tax Sale Fee Income		54,307.25
2285 · Deferred Radio Box Income		17,286.10
2505 · Notes Payable - NCFD Truck Loan	0.00	
2510 · Notes Payable - L-1 Truck Loan		95,638.78
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		3,558.33
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	245,704.92	
3300 · Fund Balance transfer from Old		694,361.47
4000.02 · Tax Revenue 2017		2,474,817.25
4001 · Tax Revenue Prior Years		58,667.97
4003 · Tax Revenue Refund	0.00	
4007 · NSF Fee Reimbursement Income	0.00	
4010 · Interest Income- Past Due Taxes		21,319.67
4015 · Fire Prevention/Plan Review		18,609.00
4050 · Interest Income General Fund		3,334.88
4060 · Interest Income Truck Fund		29.74
4065 · Interest Income Fire Prevention		10.55
4070 · Interest Income-Retiremt Health		249.20
4080 · Interest Income Navigant CD		382.65
4105 · Reimbursed Ins.-Former Employee		12,238.22
4110 · Miscellaneous Other Income		2,841.47
4110.1 · Revenue Rescue Income		7,304.99
4110.3 · Detail Reimbursement		14,731.80
4110.4 · IOD Ins. Reimbursement		55,269.41
4110.6 · MLC Fees		11,025.00
4110.7 · RB Battery Reimbursement		513.00
4112 · Income Radio Box 2017		7,513.90
4114 · Income Radio Box Prior Years		125.00
4115 · Tax Sale Fee Income		7,500.00
6100 · Vehicle Gas & Oil	12,054.07	
6101 · Vehicle Repair & Maintenance	58,129.47	
6110 · Equipment Purchase & Upgrading	12,347.46	
6110.01 · Turnout Gear	1,227.25	
6112 · Equipment Supplies & Repairs	4,350.38	
6113 · Equip Testing & Certification	3,333.44	
6120 · Radio Equip Upgrades & Maint	5,431.96	
6125 · ALS & Medical Supplies	4,932.37	
6130 · Air Cascade Maintenance	720.78	
6140 · Communications Upgrades	100.00	
6145 · Reporting Software	4,005.11	
6150 · Fire Alarm Testing	299.00	
6200 · Electricity	11,247.09	
6201 · Gas & Hot Water	1,429.66	
6202.01 · Telephone	4,298.29	

Cumberland Fire District

Trial Balance

As of October 31, 2017

	Oct 31, 17	
	Debit	Credit
6202.02 · Air Cards	1,920.83	
6210 · Sewer Assessment & Usage	884.93	
6211 · Water Usage Fees	524.26	
6215.01 · Hydrant Fees - Cumberland	75,023.36	
6215.02 · Hydrant Fees - Pawtucket	45,855.81	
6301 · Building Supplies & Maint.	13,550.74	
6400.01 · Firefighters Salaries	864,006.18	
6400.02 · EMT Incentive	26,120.50	
6400.03 · OT Wages	413,261.36	
6400.08 · Holiday Stipend	54,445.51	
6400.09 · Longevity Pay	34,211.92	
6400.10 · Acting Officer Pay	329.34	
6400.11 · Detail Pay	9,610.76	
6400.13 · Injured on Duty Salaries	71,731.14	
6400.14 · Clothing Allowance	15,600.00	
6400.15 · Education Incentive	2,000.00	
6401 · Payroll Tax Expense	113,641.35	
6402 · Pension Expense	228,090.89	
6410.01 · Healthcare Insurance	286,154.17	
6410.02 · Healthcare Co-Pays		35,558.51
6410.03 · Healthcare Reimb. (HRA) -FF	20,140.50	
6410.04 · Healthcare -Dental	24,211.82	
6410.05 · Healthcare -Vision	1,600.00	
6420 · Life Insurance	3,450.00	
6510.01 · Healthcare Insurance -Retirees	39,989.20	
6510.03 · Healthcare Reimb. (HRA)-Retiree	3,672.46	
6510.04 · Healthcare -Dental -Retirees	1,623.20	
6520 · COLA - Retirees	3,466.64	
6600 · Administrative Salaries	95,980.33	
6605 · District Commissioner Stipends	7,566.66	
6610.01 · Healthcare Insurance -Admin	21,271.36	
6610.02 · Healthcare Co-Pays -Admin		2,682.35
6610.03 · Healthcare Reimb. (HRA)-Admin	5,378.09	
6610.04 · Healthcare -Dental -Admin	2,215.84	
6615 · Payroll Tax Expense -Admin	7,206.20	
6701 · Insurances	95,864.72	
6703.01 · Legal	1,143.75	
6705 · Office Supplies & Expenses	5,010.22	
6706 · Printing & Postage	1,787.55	
6707 · Newspaper Advertisements	154.00	
6708 · Computer Development Program	872.95	
6709 · Computerized Tax Bills	4,500.00	
6710 · External Accounting Fees	6,666.67	
6711 · Fire Chief Expenses	358.69	
6714 · Payroll Processing Fees	2,574.80	
6716 · Videographer	1,260.00	
6720 · Abatements	13.54	
6725 · Tax Sale Fee	10,000.00	
6730 · Bank Service Fee	45.00	
6800 · Affiliated Fire Associations	139.00	
6905.01 · Drills & Training	7,215.00	
6905.02 · FP & EMS Training	640.00	
6906 · Medical Examinations	1,717.25	
6908 · Professional Development	300.00	
7010 · Contingency	785.00	
7030 · Spec. Fund Radio Box Alarm	546.05	
7040 · Spec. Fund Fire Prevention Exp	7,912.04	
7050 · Tax - Legal & Collection Fees	154.48	
7080 · Interest Expense-L-1 Truck Loan	1,370.13	
7310 · Capital Improvements	5,105.67	
TOTAL	13,028,944.25	13,028,944.25