



Cumberland Fire Department

Financial Report

Period Ending: November 30, 2017

Presented: December 18, 2017

Presented by: Diane Karolyshyn, Finance Director

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

Month Ending November 2017	Beginning Balance 11/01/2017	New Receivables	Total Balance Due	Total Collected	Abatements, Refunds & Adjustments	Ending Balance 11/30/2017	% of Total Collected
2016 & Prior	\$ 45,056.45		\$ 45,056.45	\$ 5,371.86		\$ 39,684.59	12%
2017	\$ 2,095,789.40		\$ 2,095,789.40	\$ 120,899.15	\$ 96.58	\$ 1,974,793.67	6%
			\$ -			\$ -	
Total	\$ 2,140,845.85	\$ -	\$ 2,140,845.85	\$ 126,271.01	\$ 96.58	\$ 2,014,478.26	6%

**Cumberland Fire District
Balance Sheet
As of November 30, 2017**

	<u>Nov 30, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Navigant GF Operating	401,915.53
1002 · FNB HRA Checking	8,030.48
1004 · FNB Fire Prevention	57,404.11
1005 · Navigant Savings MM	999,113.25
1007 · FNB Retiree HealthCare Fund	256,967.36
1008 · FNB Truck Fund	40.03
1009 · FNB FP Savings	16.76
1010 · Navigant Comm/Training	91,523.65
1011 · Navigant CD	<u>105,790.19</u>
Total Checking/Savings	1,920,801.36
Other Current Assets	
1210 · Tax Receivable 2016 & Prior	39,684.59
1215 · Tax Receivable 2017	1,974,605.27
1300 · Collection/Returned CK Fees	115.00
1305 · Tax Sale Fees	9,647.71
1310 · Radio Box Fees	2,300.00
1311 · FF Detail Receivable	184.80
1313 · Misc Fire Prevention Receivable	171.00
1316 · MLC Receivable	25.00
1320.01 · Prepaid Expenses-Insurances	165,986.87
1320.02 · Prepaid Expenses-Hydrant Fees	130,290.81
1320.03 · Prepaid Expenses-COLA	5,978.37
1320.04 · Prepaid Expenses-Clothing Allow	23,250.00
1320.05 · Prepaid Expenses-Tax Sale Fees	14,545.00
1320.06 · Prepaid Expenses-Comp Tx Bills	5,729.18
1320.08 · Prepaid Expenses-Comm Stipends	1,891.68
1320.09 · Prepaid Expenses-Educ Incentive	3,500.00
1320.10 · Prepaid Expenses-Equip Testing	3,989.48
1320.11 · Prepaid Expenses-Radio Box Fund	5,960.99
1320.12 · Prepaid Expense-Turnout Gear	<u>8,410.50</u>
Total Other Current Assets	2,396,266.25
Total Current Assets	4,317,067.61
Fixed Assets	
1400 · Land	779,800.00
1500 · Buildings & Improvements	345,416.09
1505 · Vehicles & Equipment	3,150,951.86
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	<u>-4,347,921.00</u>
Total Fixed Assets	575,134.08
Other Assets	
1050 · Petty Cash-Tax Collector	750.00
1055 · Petty Cash Fire Chief	<u>500.00</u>
Total Other Assets	1,250.00
TOTAL ASSETS	<u>4,893,451.69</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2013 · Payroll Tax SDI WH	230.74
2026 · AFLAC	-61.53
2028 · P & F Insurance Assoc.	167.67
2251 · Deferred Taxes 2016 & prior	115,802.12
2252 · Deferred Tax Revenue 2017-2018	4,329,422.63
2280 · Misc Other Deferred Revenue	1,830.00
2281 · Deferred Tax Sale Fee Income	48,807.25
2285 · Deferred Radio Box Income	15,397.21
2510 · Notes Payable - L-1 Truck Loan	94,181.29
2600 · Accrued Expenses	<u>3,333.34</u>
Total Other Current Liabilities	4,609,110.72
Total Current Liabilities	4,609,110.72
Total Liabilities	4,609,110.72
Equity	
3200 · Unrestricted Net Assets	-245,704.92
3300 · Fund Balance transfer from Old	694,361.47
Net Income	<u>-164,315.58</u>
Total Equity	284,340.97
TOTAL LIABILITIES & EQUITY	<u>4,893,451.69</u>

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

Type	Num	Date	Name	Account	Paid Amount
Check	EFT	11/06/2017	London Health CDH	1002 - FNB HRA Checking	
				6410.03 · Healthcare Reimb. (HRA) -FF	-70.70
TOTAL					-70.70
Check	EFT	11/09/2017		1001 - Navigant GF Operating	
				6730 · Bank Service Fee	-15.00
TOTAL					-15.00
Check	EFT	11/13/2017	London Health CDH	1002 - FNB HRA Checking	
				6410.03 · Healthcare Reimb. (HRA) -FF	-735.85
TOTAL					-735.85
Check	EFT	11/19/2017	Navigant Credit Union	1001 - Navigant GF Operating	
				2510 · Notes Payable - L-1 Truck Loan	-1,457.49
				7080 · Interest Expense-L-1 Truck Loan	-452.96
TOTAL					-1,910.45
Check	EFT	11/20/2017	London Health CDH	1002 - FNB HRA Checking	
				6410.03 · Healthcare Reimb. (HRA) -FF	-2,278.82
				6610.03 · Healthcare Reimb. (HRA)-A...	-999.74
TOTAL					-3,278.56
Check	EFT	11/27/2017	London Health CDH	1002 - FNB HRA Checking	
				6410.03 · Healthcare Reimb. (HRA) -FF	-34.65
				6610.03 · Healthcare Reimb. (HRA)-A...	-222.16
				6510.03 · Healthcare Reimb. (HRA)-R...	-369.91
TOTAL					-626.72
Check	POS	11/01/2017	Cardi's Furniture & Mattresses	1001 - Navigant GF Operating	
				6305 · Furnishings	-409.98
TOTAL					-409.98
Check	POS	11/02/2017	BackBlaze	1001 - Navigant GF Operating	
				6708 · Computer Development Program	-5.96
TOTAL					-5.96
Check	POS	11/03/2017	O'Reilly Auto Parts	1001 - Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-37.18
TOTAL					-37.18
Check	POS	11/04/2017	Rhode Island Novelty	1001 - Navigant GF Operating	
				7040 · Spec. Fund Fire Prevention Exp	-177.86
TOTAL					-177.86
Check	POS	11/06/2017	Miradore Ltd	1004 - FNB Fire Prevention	
				7040 · Spec. Fund Fire Prevention Exp	-16.14
TOTAL					-16.14
Check	POS	11/06/2017	NFPA Catalog	1004 - FNB Fire Prevention	
				7040 · Spec. Fund Fire Prevention Exp	-122.45
TOTAL					-122.45
Check	POS	11/09/2017	FCOARI	1004 - FNB Fire Prevention	
				7040 · Spec. Fund Fire Prevention Exp	-40.00
TOTAL					-40.00
Check	POS	11/16/2017	The Fire Store	1001 - Navigant GF Operating	
				6110.01 · Turnout Gear	-207.96
TOTAL					-207.96

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Type	Num	Date	Name	Account	Paid Amount
Check	POS	11/17/2017	Amazon.com	1001 - Navigant GF Operating 7030 - Spec. Fund Radio Box Alarm	<u>-92.85</u>
TOTAL					-92.85
Check	POS	11/18/2017	Rescue Response Gear	1001 - Navigant GF Operating 6110 - Equipment Purchase & Upgrad...	<u>-3,649.51</u>
TOTAL					-3,649.51
Check	POS	11/22/2017	The Home Depot	1001 - Navigant GF Operating 7040 - Spec. Fund Fire Prevention Exp	<u>-173.21</u>
TOTAL					-173.21
Check	POS	11/24/2017	Adobe Systems Inc.	1001 - Navigant GF Operating 6705 - Office Supplies & Expenses	<u>-64.16</u>
TOTAL					-64.16
Check	POS	11/27/2017	Amazon.com	1001 - Navigant GF Operating 6101 - Vehicle Repair & Maintenance	<u>-27.95</u>
TOTAL					-27.95
Check	1010	11/28/2017	Second Signal	1010 - Navigant Comm/Training 7030 - Spec. Fund Radio Box Alarm	<u>-1,200.00</u>
TOTAL					-1,200.00
Check	1066	11/14/2017	Cumberland Fire District	1004 - FNB Fire Prevention 1001 - Navigant GF Operating	<u>-177.86</u>
TOTAL					-177.86
Check	1067	11/22/2017	Cumberland Fire District	1004 - FNB Fire Prevention 1001 - Navigant GF Operating	<u>-173.21</u>
TOTAL					-173.21
Check	1068	11/28/2017	NEAFM	1004 - FNB Fire Prevention 7040 - Spec. Fund Fire Prevention Exp	<u>-25.00</u>
TOTAL					-25.00
Check	3750	11/01/2017	Delta Dental	1001 - Navigant GF Operating 6410.04 - Healthcare -Dental 6510.04 - Healthcare -Dental -Retirees 6610.04 - Healthcare -Dental -Admin	<u>-6,150.43</u> -405.80 -553.96
TOTAL					-7,110.19
Check	3751	11/01/2017	Blue Cross & Blue Shield	1001 - Navigant GF Operating 6410.01 - Healthcare Insurance 6510.01 - Healthcare Insurance -Retir... 6610.01 - Healthcare Insurance -Admin	<u>-72,400.78</u> -9,052.16 -5,317.84
TOTAL					-86,770.78
Check	3757	11/01/2017	Cumberland Fire District	1001 - Navigant GF Operating 1002 - FNB HRA Checking	<u>-10,000.00</u>
TOTAL					-10,000.00
Check	3758	11/01/2017	Kenneth Finlay	1001 - Navigant GF Operating 1320.01 - Prepaid Expenses-Insurances 1320.01 - Prepaid Expenses-Insurances	<u>-100.00</u> -2,500.00
TOTAL					-2,600.00
Check	3759	11/01/2017	AFLAC	1001 - Navigant GF Operating 2026 - AFLAC	<u>-167.16</u>

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Type	Num	Date	Name	Account	Paid Amount
TOTAL					-167.16
Check	3760	11/01/2017	Michelle D. Baker, Esq.	1001 · Navigant GF Operating 6725 · Tax Sale Fee	 -6,900.00
TOTAL					-6,900.00
Check	3761	11/01/2017	Depault Ace Hardware	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	 -126.65 -110.61 22.48
TOTAL					-214.78
Check	3762	11/01/2017	Emergency Reporting	1001 · Navigant GF Operating 6145 · Reporting Software	 -405.67
TOTAL					-405.67
Check	3763	11/01/2017	Moore Medical LLC	1001 · Navigant GF Operating 6125 · ALS & Medical Supplies 6125 · ALS & Medical Supplies	 -212.51 -2.24
TOTAL					-214.75
Check	3764	11/01/2017	Minuteman Trucks, Inc	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance	 -172.99 -1,919.63
TOTAL					-2,092.62
Check	3765	11/01/2017	National Grid Elec Sta5L	1001 · Navigant GF Operating 6200 · Electricity	 -30.87
TOTAL					-30.87
Check	3766	11/01/2017	National Grid Elec Sta4L	1001 · Navigant GF Operating 6200 · Electricity	 -30.87
TOTAL					-30.87
Check	3767	11/01/2017	Purchase Power	1001 · Navigant GF Operating 6706 · Printing & Postage	 -284.84
TOTAL					-284.84
Check	3768	11/01/2017	Pepin Lumber Co.	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	 -334.12
TOTAL					-334.12
Check	3769	11/01/2017	Simon's Supply	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	 -4.43
TOTAL					-4.43
Check	3770	11/01/2017	Town of Cumberland -Hwy Dept	1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil 6100 · Vehicle Gas & Oil 6100 · Vehicle Gas & Oil	 -126.75 -164.41 -60.43
TOTAL					-351.59
Check	3771	11/01/2017	TH Malloy & Sons, Inc	1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil 6301 · Building Supplies & Maint.	 -2,479.46 -200.00
TOTAL					-2,679.46
Check	3772	11/01/2017	EXXONMOBIL	1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil	 -289.99
TOTAL					-289.99
Check	3773	11/02/2017	Jalette Contracting, Inc.	1001 · Navigant GF Operating	

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Type	Num	Date	Name	Account	Paid Amount
				7310 · Capital Improvements	-2,200.00
TOTAL					-2,200.00
Check	3774	11/09/2017	Archambault, Robert A.	1001 · Navigant GF Operating	
				1320.08 · Prepaid Expenses-Comm S...	-800.00
TOTAL					-800.00
Check	3775	11/09/2017	Champagne, Ronald R.	1001 · Navigant GF Operating	
				1320.08 · Prepaid Expenses-Comm S...	-800.00
TOTAL					-800.00
Check	3776	11/09/2017	Hogan, Timothy E.	1001 · Navigant GF Operating	
				1320.08 · Prepaid Expenses-Comm S...	-800.00
TOTAL					-800.00
Check	3777	11/09/2017	Jones, Dana L.	1001 · Navigant GF Operating	
				1320.08 · Prepaid Expenses-Comm S...	-800.00
TOTAL					-800.00
Check	3778	11/09/2017	Ouellette, Cynthia M.	1001 · Navigant GF Operating	
				1320.08 · Prepaid Expenses-Comm S...	-875.00
TOTAL					-875.00
Check	3779	11/09/2017	Santoro, Paul W.	1001 · Navigant GF Operating	
				1320.08 · Prepaid Expenses-Comm S...	-800.00
TOTAL					-800.00
Check	3780	11/09/2017	Scullin, James E.	1001 · Navigant GF Operating	
				1320.08 · Prepaid Expenses-Comm S...	-800.00
TOTAL					-800.00
Check	3781	11/09/2017	Above and Beyond Tree Service, LLC	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-1,775.00
TOTAL					-1,775.00
Check	3782	11/09/2017	Apex Technology Group	1001 · Navigant GF Operating	
				6708 · Computer Development Program	-93.50
TOTAL					-93.50
Check	3783	11/09/2017	Allied Auto Parts	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-35.78
				6101 · Vehicle Repair & Maintenance	-4.41
				6101 · Vehicle Repair & Maintenance	-42.48
				6101 · Vehicle Repair & Maintenance	-9.99
TOTAL					-92.66
Check	3784	11/09/2017	Beacon Mutual Insurance	1001 · Navigant GF Operating	
				1320.01 · Prepaid Expenses-Insurances	-630.00
TOTAL					-630.00
Check	3785	11/09/2017	Kevin Clarke	1001 · Navigant GF Operating	
				6510.01 · Healthcare Insurance -Retir...	-41.14
TOTAL					-41.14
Check	3786	11/09/2017	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

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Type	Num	Date	Name	Account	Paid Amount
Check	3787	11/09/2017	Janitech	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-294.35
TOTAL					-294.35
Check	3788	11/09/2017	Kafin Oil Co., Inc.	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-1,098.00
TOTAL					-1,098.00
Check	3789	11/09/2017	Prescott H. Peirce Co. Inc.	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-121.75
TOTAL					-121.75
Check	3790	11/09/2017	Kelley Nickson Morris	1001 · Navigant GF Operating	
				6703.01 · Legal	-1,900.00
				6703.01 · Legal	-650.00
				6703.01 · Legal	-1,025.00
				6703.01 · Legal	-2,050.00
				6703.02 · Legal - CBA	-637.50
TOTAL					-6,262.50
Check	3791	11/09/2017	Police & Firemen's Insurance Assoc.	1001 · Navigant GF Operating	
				2028 · P & F Insurance Assoc.	-586.20
TOTAL					-586.20
Check	3792	11/09/2017	Peter M. Scotti & Associates, Inc.	1001 · Navigant GF Operating	
				8010 · Station Building Fund	-900.00
TOTAL					-900.00
Check	3793	11/09/2017	Roger's Ace Hardware Inc	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-75.91
TOTAL					-75.91
Check	3794	11/09/2017	Vincent F. Ragosta, Jr.	1001 · Navigant GF Operating	
				6703.02 · Legal - CBA	-1,300.00
TOTAL					-1,300.00
Check	3796	11/09/2017	Strobes N' More	1001 · Navigant GF Operating	
				6120 · Radio Equip Upgrades & Maint	-226.99
TOTAL					-226.99
Check	3797	11/09/2017	Sterry Street Towing & Auto Transport	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-250.00
TOTAL					-250.00
Check	3798	11/09/2017	Vose True Value Hardware	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-35.86
				6112 · Equipment Supplies & Repairs	-6.24
TOTAL					-42.10
Check	3800	11/09/2017	Woonsocket Door	1001 · Navigant GF Operating	
				7310 · Capital Improvements	-4,370.00
TOTAL					-4,370.00
Check	3801	11/09/2017	S&D Road Service	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-677.06
TOTAL					-677.06
Check	3802	11/09/2017	VFIS	1001 · Navigant GF Operating	
				1320.01 · Prepaid Expenses-Insurances	-5,467.00
TOTAL					-5,467.00

**Cumberland Fire District
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November 2017**

Type	Num	Date	Name	Account	Paid Amount
Check	3803	11/13/2017	Burner Fire Control, Inc.	1001 - Navigant GF Operating 1505 - Vehicles & Equipment	<u>-8,878.00</u>
TOTAL					-8,878.00
Check	3804	11/15/2017	Frank J & Margaret M Lachut Life Estate	1001 - Navigant GF Operating 1215 - Tax Receivable 2017	<u>-29.94</u>
TOTAL					-29.94
Check	3805	11/15/2017	Scott M & Christa L Beauregard	1001 - Navigant GF Operating 1215 - Tax Receivable 2017	<u>-33.39</u>
TOTAL					-33.39
Check	3806	11/15/2017	Walda R. Gaudreau	1001 - Navigant GF Operating 1215 - Tax Receivable 2017	<u>-8.77</u>
TOTAL					-8.77
Check	3808	11/15/2017	Andrew P Harrison	1001 - Navigant GF Operating 1215 - Tax Receivable 2017	<u>-12.38</u>
TOTAL					-12.38
Check	3809	11/15/2017	A. Charpentier Power Systems	1001 - Navigant GF Operating 6301 - Building Supplies & Maint.	<u>-193.00</u>
TOTAL					-193.00
Check	3810	11/15/2017	Firehouse	1001 - Navigant GF Operating 6800 - Affiliated Fire Associations	<u>-29.95</u>
TOTAL					-29.95
Check	3811	11/15/2017	ICSC	1001 - Navigant GF Operating 6130 - Air Cascade Maintenance	<u>-272.04</u>
TOTAL					-272.04
Check	3812	11/15/2017	Minuteman Trucks, Inc	1001 - Navigant GF Operating 6101 - Vehicle Repair & Maintenance	<u>-49.69</u>
TOTAL					-49.69
Check	3813	11/15/2017	National Grid Elec Sta1	1001 - Navigant GF Operating 6200 - Electricity	<u>-658.86</u>
TOTAL					-658.86
Check	3814	11/15/2017	National Grid Elec Sta2	1001 - Navigant GF Operating 6200 - Electricity	<u>-390.49</u>
TOTAL					-390.49
Check	3815	11/15/2017	National Grid Elec Sta4	1001 - Navigant GF Operating 6200 - Electricity	<u>-938.88</u>
TOTAL					-938.88
Check	3816	11/15/2017	National Grid Elec Sta5	1001 - Navigant GF Operating 6200 - Electricity	<u>-444.23</u>
TOTAL					-444.23
Check	3817	11/15/2017	National Grid Elec Sta5A	1001 - Navigant GF Operating 6200 - Electricity	<u>-16.50</u>
TOTAL					-16.50
Check	3818	11/15/2017	National Grid Gas Sta1	1001 - Navigant GF Operating	

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Type	Num	Date	Name	Account	Paid Amount
				6201 · Gas & Hot Water	-135.38
TOTAL					-135.38
Check	3819	11/15/2017	National Grid Gas Sta2	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-105.59
TOTAL					-105.59
Check	3820	11/15/2017	National Grid Gas Sta4	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-82.73
TOTAL					-82.73
Check	3821	11/15/2017	National Grid Gas Sta5	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-79.95
TOTAL					-79.95
Check	3822	11/15/2017	National Grid Gas Sta5A	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-111.00
TOTAL					-111.00
Check	3823	11/15/2017	Northeast Rescue Systems	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-100.00
				6110.01 · Turnout Gear	-274.00
TOTAL					-374.00
Check	3824	11/15/2017	Prescott H. Peirce Co. Inc.	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-486.75
TOTAL					-486.75
Check	3825	11/15/2017	Verizon Wireless	1001 · Navigant GF Operating	
				6202.02 · Air Cards	-160.04
				6202.02 · Air Cards	-320.08
TOTAL					-480.12
Check	3826	11/15/2017	W.B. Mason Co., Inc	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-12.29
TOTAL					-12.29
Check	3827	11/22/2017	Narragansett Bay Comm Sta1	1001 · Navigant GF Operating	
				6210 · Sewer Assessment & Usage	-101.00
TOTAL					-101.00
Check	3828	11/22/2017	Narragansett Bay Comm Sta2	1001 · Navigant GF Operating	
				6210 · Sewer Assessment & Usage	-74.71
TOTAL					-74.71
Check	3829	11/22/2017	Narragansett Bay Comm Sta4	1001 · Navigant GF Operating	
				6210 · Sewer Assessment & Usage	-44.76
TOTAL					-44.76
Check	3830	11/28/2017	Willard H & Rosemary M White	1001 · Navigant GF Operating	
				1215 · Tax Receivable 2017	-12.10
TOTAL					-12.10
Check	3831	11/28/2017	A & P Fire Systems	1001 · Navigant GF Operating	
				6150 · Fire Alarm Testing	-81.00
TOTAL					-81.00
Check	3832	11/28/2017	Air Cleaning Specialists of N.E., LLC	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-335.00

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Type	Num	Date	Name	Account	Paid Amount
TOTAL					-335.00
Check	3833	11/28/2017	Firehouse	1001 · Navigant GF Operating 6800 · Affiliated Fire Associations	-29.95
TOTAL					-29.95
Check	3834	11/28/2017	Firematic Supply Co., Inc.	1001 · Navigant GF Operating 6110 · Equipment Purchase & Upgrad...	-643.37
TOTAL					-643.37
Check	3835	11/28/2017	J & J Small Engine Clinic	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	-121.98
TOTAL					-121.98
Check	3836	11/28/2017	Moore Medical LLC	1001 · Navigant GF Operating 6125 · ALS & Medical Supplies	-418.59
TOTAL					-418.59
Check	3837	11/28/2017	NAPA Auto Parts	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance	-104.40 -79.90 -6.36 6.36
TOTAL					-184.30
Check	3838	11/28/2017	Pawtucket Water Supply -Hydrants	1001 · Navigant GF Operating 6215.02 · Hydrant Fees - Pawtucket	-11,732.09
TOTAL					-11,732.09
Check	3839	11/28/2017	Pawtucket Water Supply Board	1001 · Navigant GF Operating 6211 · Water Usage Fees	-50.42
TOTAL					-50.42
Check	3840	11/28/2017	Shell Fleet Plus	1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil	-467.23
TOTAL					-467.23
Check	3841	11/28/2017	Staples Credit	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses 6705 · Office Supplies & Expenses 6705 · Office Supplies & Expenses	-4.39 -147.36 -3.15
TOTAL					-154.90
Check	3842	11/28/2017	Wastewater Treatment Services, Inc	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	-350.00
TOTAL					-350.00
Check	3843	11/28/2017	Zoll Medical Corp	1001 · Navigant GF Operating 6125 · ALS & Medical Supplies	-103.40
TOTAL					-103.40
Check	3844	11/28/2017	Michael Feather	1001 · Navigant GF Operating 6905.01 · Drills & Training	-150.00
TOTAL					-150.00
Check	3845	11/28/2017	Belmont Springs	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	-58.17 -65.21 -27.87 -33.97
TOTAL					-185.22

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

Type	Num	Date	Name	Account	Paid Amount
Check	3846	11/28/2017	AFLAC	1001 · Navigant GF Operating	
				2026 · AFLAC	-790.64
TOTAL					-790.64
Check	3847	11/28/2017	Cox Communications	1001 · Navigant GF Operating	
				6202.01 · Telephone	-914.59
TOTAL					-914.59
Check	3848	11/28/2017	Janitech	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-304.22
				6301 · Building Supplies & Maint.	-19.17
				6301 · Building Supplies & Maint.	-38.58
TOTAL					-361.97
Check	3849	11/28/2017	Northeast Rescue Systems	1001 · Navigant GF Operating	
				1320.12 · Prepaid Expense-Turnout G...	-9,612.00
TOTAL					-9,612.00
Check	3850	11/28/2017	RICOH	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-356.87
TOTAL					-356.87
Check	3851	11/28/2017	Simon's Supply	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-178.37
TOTAL					-178.37
Check	3852	11/28/2017	Verizon	1001 · Navigant GF Operating	
				6202.01 · Telephone	-149.99
TOTAL					-149.99
Check	3853	11/28/2017	Woonsocket Door	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-1,260.00
TOTAL					-1,260.00
Check	3857	11/29/2017	Minuteman Trucks, Inc	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-2,708.26
				6101 · Vehicle Repair & Maintenance	-3,855.03
TOTAL					-6,563.29
Check	3858	11/29/2017	Cumberland Glass Co., Inc.	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-148.00
TOTAL					-148.00

Cumberland Fire District 2017-2018 Income & Expense Budget vs. Actual July 2017 through June 2018

	TOTAL				
	Nov 17	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
4000.02 · Tax Revenue 2017	618,638.83	3,093,456.08	7,425,469.00	(4,332,012.92)	41.66%
4001 · Tax Revenue Prior Years	14,667.96	73,335.93	176,000.00	(102,664.07)	41.67%
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	3,517.31	24,836.98	35,000.00	(10,163.02)	70.96%
4015 · Fire Prevention/Plan Review	3,723.00	22,332.00	48,000.00	(25,668.00)	46.53%
4050 · Interest Income General Fund	803.69	4,138.57	8,000.00	(3,861.43)	51.73%
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	55.07	304.27	700.00	(395.73)	43.47%
4080 · Interest Income Navigant CD	107.54	490.19	0.00	490.19	100.0%
4103 · Grant Income	0.00	0.00	0.00	0.00	0.0%
4105 · Reimbursed Ins.-Former Employee	1,456.85	13,695.07	33,000.00	(19,304.93)	41.5%
4110 · Miscellaneous Other Income	810.00	3,651.47	5,000.00	(1,348.53)	73.03%
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	1,940.40	16,672.20	43,000.00	(26,327.80)	38.77%
4110.4 · IOD Ins. Reimbursement	16,243.46	71,512.87	0.00	71,512.87	100.0%
4110.5 · Fire Prevention Reimbursement	0.00	0.00	0.00	0.00	0.0%
4110.6 · MLC Fees	2,475.00	13,500.00	20,000.00	(6,500.00)	67.5%
4110.7 · RB Battery Reimbursement	114.00	627.00	0.00	627.00	100.0%
4112 · Income Radio Box 2017	1,888.89	9,402.79	23,000.00	(13,597.21)	40.88%
4114 · Income Radio Box Prior Years	0.00	125.00	0.00	125.00	100.0%
4115 · Tax Sale Fee Income	2,500.00	12,500.00	30,000.00	(17,500.00)	41.67%
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	668,942.00	3,367,925.70	7,958,297.00	(4,590,371.30)	42.32%
Gross Profit	668,942.00	3,367,925.70	7,958,297.00	(4,590,371.30)	42.32%
Expense					
6100 · Vehicle Gas & Oil	3,588.27	15,642.34	35,000.00	(19,357.66)	44.69%
6101 · Vehicle Repair & Maintenance	9,974.75	68,104.22	85,000.00	(16,895.78)	80.12%
6110 · Equipment Purchase & Upgrading	4,292.88	16,640.34	40,000.00	(23,359.66)	41.6%
6110.01 · Turnout Gear	1,683.46	2,910.71	10,000.00	(7,089.29)	29.11%
6112 · Equipment Supplies & Repairs	836.72	5,187.10	10,000.00	(4,812.90)	51.87%
6113 · Equip Testing & Certification	833.33	4,166.77	10,000.00	(5,833.23)	41.67%
6120 · Radio Equip Upgrades & Maint	226.99	5,658.95	7,000.00	(1,341.05)	80.84%
6125 · ALS & Medical Supplies	736.74	5,669.11	10,000.00	(4,330.89)	56.69%
6130 · Air Cascade Maintenance	272.04	992.82	3,500.00	(2,507.18)	28.37%
6140 · Communications Upgrades	0.00	100.00	0.00	100.00	100.0%
6145 · Reporting Software	405.67	4,410.78	7,000.00	(2,589.22)	63.01%
6150 · Fire Alarm Testing	81.00	380.00	1,500.00	(1,120.00)	25.33%
6200 · Electricity	2,510.70	13,757.79	39,000.00	(25,242.21)	35.28%
6201 · Gas & Hot Water	514.65	1,944.31	15,000.00	(13,055.69)	12.96%
6202.01 · Telephone	1,064.58	5,362.87	15,000.00	(9,637.13)	35.75%
6202.02 · Air Cards	480.12	2,400.95	5,500.00	(3,099.05)	43.65%
6210 · Sewer Assessment & Usage	570.47	1,455.40	3,500.00	(2,044.60)	41.58%
6211 · Water Usage Fees	50.42	574.68	8,000.00	(7,425.32)	7.18%
6215.01 · Hydrant Fees - Cumberland	18,755.83	93,779.19	225,070.00	(131,290.81)	41.67%
6215.02 · Hydrant Fees - Pawtucket	11,732.09	57,587.90	138,000.00	(80,412.10)	41.73%
6301 · Building Supplies & Maint.	6,774.01	20,324.75	25,000.00	(4,675.25)	81.3%
6305 · Furnishings	409.98	409.98	2,000.00	(1,590.02)	20.5%
6400.01 · Firefighters Salaries	258,120.28	1,122,126.46	2,863,239.00	(1,741,112.54)	39.19%
6400.02 · EMT Incentive	7,632.50	33,753.00	86,000.00	(52,247.00)	39.25%
6400.03 · OT Wages	108,573.01	521,834.37	575,941.00	(54,106.63)	90.61%
6400.08 · Holiday Stipend	27,330.12	81,775.63	165,186.00	(83,410.37)	49.51%
6400.09 · Longevity Pay	16,093.39	50,305.31	137,000.00	(86,694.69)	36.72%
6400.10 · Acting Officer Pay	104.52	433.86	2,000.00	(1,566.14)	21.69%
6400.11 · Detail Pay	2,620.28	12,231.04	15,000.00	(2,768.96)	81.54%
6400.12 · Other Salaries	0.00	0.00	20,000.00	(20,000.00)	0.0%
6400.13 · Injured on Duty Salaries	21,845.25	93,576.39	0.00	93,576.39	100.0%
6400.14 · Clothing Allowance	3,900.00	19,500.00	46,800.00	(27,300.00)	41.67%
6400.15 · Education Incentive	500.00	2,500.00	7,000.00	(4,500.00)	35.71%

Cumberland Fire District 2017-2018 Income & Expense Budget vs. Actual July 2017 through June 2018

	TOTAL				
	Nov 17	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
6401 · Payroll Tax Expense	33,485.47	147,126.82	334,942.00	(187,815.18)	43.93%
6402 · Pension Expense	71,037.32	299,128.21	706,115.00	(406,986.79)	42.36%
6410.01 · Healthcare Insurance	72,400.78	358,554.95	846,200.00	(487,645.05)	42.37%
6410.02 · Healthcare Co-Pays	(10,512.87)	(46,071.38)	(109,994.00)	63,922.62	41.89%
6410.03 · Healthcare Reimb. (HRA) -FF	3,120.02	23,260.52	40,000.00	(16,739.48)	58.15%
6410.04 · Healthcare -Dental	6,150.43	30,362.25	68,820.00	(38,457.75)	44.12%
6410.05 · Healthcare -Vision	400.00	2,000.00	5,100.00	(3,100.00)	39.22%
6420 · Life Insurance	862.50	4,312.50	10,350.00	(6,037.50)	41.67%
6430 · Education Tuition Cost	0.00	0.00	6,000.00	(6,000.00)	0.00%
6510.01 · Healthcare Insurance -Retirees	9,093.30	49,082.50	122,000.00	(72,917.50)	40.23%
6510.03 · Healthcare Reimb. (HRA)-Retiree	369.91	4,042.37	6,000.00	(1,957.63)	67.37%
6510.04 · Healthcare -Dental -Retirees	405.80	2,029.00	4,900.00	(2,871.00)	41.41%
6520 · COLA - Retirees	866.67	4,333.31	10,400.00	(6,066.69)	41.67%
6600 · Administrative Salaries	28,143.93	124,124.26	290,475.00	(166,350.74)	42.73%
6605 · District Commissioner Stipends	1,891.66	9,458.32	22,700.00	(13,241.68)	41.67%
6610.01 · Healthcare Insurance -Admin	5,317.84	26,589.20	67,700.00	(41,110.80)	39.28%
6610.02 · Healthcare Co-Pays -Admin	(797.65)	(3,480.00)	(8,300.00)	4,820.00	41.93%
6610.03 · Healthcare Reimb. (HRA)-Admin	1,221.90	6,599.99	6,500.00	99.99	101.54%
6610.04 · Healthcare -Dental -Admin	553.96	2,769.80	6,648.00	(3,878.20)	41.66%
6615 · Payroll Tax Expense -Admin	2,077.09	9,283.29	22,200.00	(12,916.71)	41.82%
6701 · Insurances	25,332.91	121,197.63	336,000.00	(214,802.37)	36.07%
6703.01 · Legal	5,625.00	6,768.75	20,000.00	(13,231.25)	33.84%
6703.02 · Legal - CBA	1,937.50	1,937.50	5,000.00	(3,062.50)	38.75%
6705 · Office Supplies & Expenses	588.22	5,598.44	9,500.00	(3,901.56)	58.93%
6706 · Printing & Postage	284.84	2,072.39	5,000.00	(2,927.61)	41.45%
6707 · Newspaper Advertisements	0.00	154.00	1,500.00	(1,346.00)	10.27%
6708 · Computer Development Program	99.46	972.41	2,500.00	(1,527.59)	38.9%
6709 · Computerized Tax Bills	1,125.00	5,625.00	13,500.00	(7,875.00)	41.67%
6710 · External Accounting Fees	1,666.67	8,333.34	20,000.00	(11,666.66)	41.67%
6711 · Fire Chief Expenses	0.00	358.69	1,500.00	(1,141.31)	23.91%
6712 · Fire Prevention Offset	0.00	0.00	1,000.00	(1,000.00)	0.00%
6713 · Grants - Matching Funds	0.00	0.00	5,000.00	(5,000.00)	0.00%
6714 · Payroll Processing Fees	723.40	3,298.20	12,000.00	(8,701.80)	27.49%
6715 · Professional Fees	0.00	0.00	2,000.00	(2,000.00)	0.00%
6716 · Videographer	0.00	1,260.00	2,500.00	(1,240.00)	50.4%
6720 · Abatements	1.06	14.60	20,000.00	(19,985.40)	0.07%
6725 · Tax Sale Fee	2,500.00	12,500.00	30,000.00	(17,500.00)	41.67%
6730 · Bank Service Fee	15.00	60.00	100.00	(40.00)	60.0%
6735 · IRS HRA Fee	0.00	0.00	0.00	0.00	0.00%
6800 · Affiliated Fire Associations	59.90	198.90	750.00	(551.10)	26.52%
6801 · Call Firefighters Stipends	0.00	0.00	1,000.00	(1,000.00)	0.00%
6905.01 · Drills & Training	150.00	7,365.00	5,000.00	2,365.00	147.3%
6905.02 · FP & EMS Training	0.00	640.00	3,000.00	(2,360.00)	21.33%
6906 · Medical Examinations	0.00	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)	0.00%
6908 · Professional Development	0.00	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	6,370.84	6,370.84	5,000.00	1,370.84	127.42%
7030 · Spec. Fund Radio Box Alarm	2,144.42	2,690.47	7,500.00	(4,809.53)	35.87%
7040 · Spec. Fund Fire Prevention Exp	554.66	8,466.70	18,000.00	(9,533.30)	47.04%
7050 · Tax - Legal & Collection Fees	0.00	154.48	1,000.00	(845.52)	15.45%
7080 · Interest Expense-L-1 Truck Loan	452.96	1,823.09	0.00	1,823.09	100.00%
7305 · Capital Expenditures	0.00	0.00	0.00	0.00	0.00%
7310 · Capital Improvements	6,570.00	11,675.67	90,000.00	(78,324.33)	12.97%
8000 · General Reserve Account	0.00	0.00	149,155.00	(149,155.00)	0.00%
8010 · Station Building Fund	900.00	900.00	90,000.00	(89,100.00)	1.0%
8100 · Actuarial Study of Retiree HC	0.00	0.00	10,000.00	(10,000.00)	0.00%
Total Expense	795,703.95	3,532,241.28	7,958,297.00	(4,426,055.72)	44.38%
Net Ordinary Income	(126,761.95)	(164,315.58)	0.00	(164,315.58)	100.0%
Net Income	(126,761.95)	(164,315.58)	0.00	(164,315.58)	100.0%

Cumberland Fire District
Trial Balance
 As of November 30, 2017

	Nov 30, 17	
	Debit	Credit
1001 · Navigant GF Operating	401,915.53	
1002 · FNB HRA Checking	8,030.48	
1003 · FNB HRA Savings	0.00	
1004 · FNB Fire Prevention	57,404.11	
1005 · Navigant Savings MM	999,113.25	
1007 · FNB Retiree HealthCare Fund	256,967.36	
1008 · FNB Truck Fund	40.03	
1009 · FNB FP Savings	16.76	
1010 · Navigant Comm/Training	91,523.65	
1011 · Navigant CD	105,790.19	
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	39,684.59	
1215 · Tax Receivable 2017	1,974,605.27	
1300 · Collection/Returned CK Fees	115.00	
1305 · Tax Sale Fees	9,647.71	
1310 · Radio Box Fees	2,300.00	
1311 · FF Detail Receivable	184.80	
1312 · Fire Prevention Fees	0.00	
1313 · Misc Fire Prevention Receivable	171.00	
1315 · Misc. Accounts Receivable	0.00	
1316 · MLC Receivable	25.00	
1320 · Prepaid Expenses	0.00	
1320.01 · Prepaid Expenses-Insurances	165,986.87	
1320.02 · Prepaid Expenses-Hydrant Fees	130,290.81	
1320.03 · Prepaid Expenses-COLA	5,978.37	
1320.04 · Prepaid Expenses-Clothing Allow	23,250.00	
1320.05 · Prepaid Expenses-Tax Sale Fees	14,545.00	
1320.06 · Prepaid Expenses-Comp Tx Bills	5,729.18	
1320.07 · Prepaid Expenses-Audit/Acct Fee	0.00	
1320.08 · Prepaid Expenses-Comm Stipends	1,891.68	
1320.09 · Prepaid Expenses-Educ Incentive	3,500.00	
1320.10 · Prepaid Expenses-Equip Testing	3,989.48	
1320.11 · Pepaid Expenses-Radio Box Fund	5,960.99	
1320.12 · Prepaid Expense-Turnout Gear	8,410.50	
1321 · Deferred Expense	0.00	
1400 · Land	779,800.00	
1500 · Buildings & Improvements	345,416.09	
1505 · Vehicles & Equipment	3,150,951.86	
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 November 30, 2017

	Nov 30, 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	61.53	
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.		167.67
2035 · CMEFCU - SAVINGS	0.00	
2250 · Deferred Tax Revenue 2015/2016	0.00	
2251 · Deferred Taxes 2016 & prior		115,802.12
2252 · Deferred Tax Revenue 2017-2018		4,329,422.63
2280 · Misc Other Deferred Revenue		1,830.00
2281 · Deferred Tax Sale Fee Income		48,807.25
2285 · Deferred Radio Box Income		15,397.21
2505 · Notes Payable - NCFD Truck Loan	0.00	
2510 · Notes Payable - L-1 Truck Loan		94,181.29
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		3,333.34
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		3,093,456.08
4001 · Tax Revenue Prior Years		73,335.93
4003 · Tax Revenue Refund	0.00	
4007 · NSF Fee Reimbursement Income	0.00	
4010 · Interest Income- Past Due Taxes		24,836.98
4015 · Fire Prevention/Plan Review		22,332.00
4050 · Interest Income General Fund		4,138.57
4060 · Interest Income Truck Fund		29.74
4065 · Interest Income Fire Prevention		10.55
4070 · Interest Income-Retiremt Health		304.27
4080 · Interest Income Navigant CD		490.19
4105 · Reimbursed Ins.-Former Employee		13,695.07
4110 · Miscellaneous Other Income		3,651.47
4110.1 · Revenue Rescue Income		7,304.99
4110.3 · Detail Reimbursement		16,672.20
4110.4 · IOD Ins. Reimbursement		71,512.87
4110.6 · MLC Fees		13,500.00
4110.7 · RB Battery Reimbursement		627.00
4112 · Income Radio Box 2017		9,402.79
4114 · Income Radio Box Prior Years		125.00
4115 · Tax Sale Fee Income		12,500.00
6100 · Vehicle Gas & Oil	15,642.34	
6101 · Vehicle Repair & Maintenance	68,104.22	
6110 · Equipment Purchase & Upgrading	16,640.34	
6110.01 · Turnout Gear	2,910.71	
6112 · Equipment Supplies & Repairs	5,187.10	
6113 · Equip Testing & Certification	4,166.77	
6120 · Radio Equip Upgrades & Maint	5,658.95	
6125 · ALS & Medical Supplies	5,669.11	
6130 · Air Cascade Maintenance	992.82	
6140 · Communications Upgrades	100.00	
6145 · Reporting Software	4,410.78	
6150 · Fire Alarm Testing	380.00	
6200 · Electricity	13,757.79	
6201 · Gas & Hot Water	1,944.31	
6202.01 · Telephone	5,362.87	
6202.02 · Air Cards	2,400.95	

Cumberland Fire District
Trial Balance
As of November 30, 2017

	Nov 30, 17	
	Debit	Credit
6210 · Sewer Assessment & Usage	1,455.40	
6211 · Water Usage Fees	574.68	
6215.01 · Hydrant Fees - Cumberland	93,779.19	
6215.02 · Hydrant Fees - Pawtucket	57,587.90	
6301 · Building Supplies & Maint.	20,324.75	
6305 · Furnishings	409.98	
6400.01 · Firefighters Salaries	1,122,126.46	
6400.02 · EMT Incentive	33,753.00	
6400.03 · OT Wages	521,834.37	
6400.08 · Holiday Stipend	81,775.63	
6400.09 · Longevity Pay	50,305.31	
6400.10 · Acting Officer Pay	433.86	
6400.11 · Detail Pay	12,231.04	
6400.12 · Other Salaries	0.00	
6400.13 · Injured on Duty Salaries	93,576.39	
6400.14 · Clothing Allowance	19,500.00	
6400.15 · Education Incentive	2,500.00	
6401 · Payroll Tax Expense	147,126.82	
6402 · Pension Expense	299,128.21	
6410.01 · Healthcare Insurance	358,554.95	
6410.02 · Healthcare Co-Pays		46,071.38
6410.03 · Healthcare Reimb. (HRA) -FF	23,260.52	
6410.04 · Healthcare -Dental	30,362.25	
6410.05 · Healthcare -Vision	2,000.00	
6420 · Life Insurance	4,312.50	
6510.01 · Healthcare Insurance -Retirees	49,082.50	
6510.03 · Healthcare Reimb. (HRA)-Retiree	4,042.37	
6510.04 · Healthcare -Dental -Retirees	2,029.00	
6520 · COLA - Retirees	4,333.31	
6600 · Administrative Salaries	124,124.26	
6605 · District Commissioner Stipends	9,458.32	
6610.01 · Healthcare Insurance -Admin	26,589.20	
6610.02 · Healthcare Co-Pays -Admin		3,480.00
6610.03 · Healthcare Reimb. (HRA)-Admin	6,599.99	
6610.04 · Healthcare -Dental -Admin	2,769.80	
6615 · Payroll Tax Expense -Admin	9,283.29	
6701 · Insurances	121,197.63	
6703.01 · Legal	6,768.75	
6703.02 · Legal - CBA	1,937.50	
6705 · Office Supplies & Expenses	5,598.44	
6706 · Printing & Postage	2,072.39	
6707 · Newspaper Advertisements	154.00	
6708 · Computer Development Program	972.41	
6709 · Computerized Tax Bills	5,625.00	
6710 · External Accounting Fees	8,333.34	
6711 · Fire Chief Expenses	358.69	
6714 · Payroll Processing Fees	3,298.20	
6716 · Videographer	1,260.00	
6720 · Abatements	14.60	
6725 · Tax Sale Fee	12,500.00	
6730 · Bank Service Fee	60.00	
6800 · Affiliated Fire Associations	198.90	
6905.01 · Drills & Training	7,365.00	
6905.02 · FP & EMS Training	640.00	
6906 · Medical Examinations	1,717.25	
6908 · Professional Development	300.00	
7010 · Contingency	785.00	
7020 · Sick Time Payout	6,370.84	
7030 · Spec. Fund Radio Box Alarm	2,690.47	
7040 · Spec. Fund Fire Prevention Exp	8,466.70	
7050 · Tax - Legal & Collection Fees	154.48	
7080 · Interest Expense-L-1 Truck Loan	1,823.09	
7310 · Capital Improvements	11,675.67	
8010 · Station Building Fund	900.00	
TOTAL	13,068,931.80	13,068,931.80