



# *Cumberland Fire Department*

## Revised Financial Report

Period Ending: July 31, 2018

Presented: September 27, 2018

Diane Karolyshyn, Finance Director

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

Month Ending July 2018	Beginning Balance 07/01/2018	New Receivables	Total Balance Due	Total Collected	Abatements and Adjustments	Refunds	Returned Checks	Payment Transfers	Total Payments, Adjustments and Transfers	Ending Balance 07/31/2018	% of Total Outstanding Collected
2017 & prior	\$ 206,752.86		\$ 206,752.86	\$ 66,266.77	\$ 30.50			\$ (0.13)	\$ 66,297.14	\$ 140,455.72	32.07%
			\$ -					\$ -	\$ -	\$ -	
2018	\$ 5,883,427.46	\$ 800.76	\$ 5,884,228.22	\$ 2,401,367.44		\$ (3,211.73)	\$ (962.19)	\$ 0.13	\$ 2,397,193.65	\$ 3,487,034.57	40.74%
			\$ -					\$ -	\$ -	\$ -	
<b>Total</b>	<b>\$ 6,090,180.32</b>	<b>\$ 800.76</b>	<b>\$ 6,090,981.08</b>	<b>\$ 2,467,634.21</b>	<b>\$ 30.50</b>			<b>\$ -</b>	<b>\$ 2,467,664.71</b>	<b>\$ 3,623,316.37</b>	<b>40.51%</b>

**Note that in June and July , 54% of total 2018 taxes due have been collected.**

**Cumberland Fire District**  
**Balance Sheet**  
**As of July 31, 2018**  
**Revised**

Jul 31, 18

**ASSETS**

Current Assets

Checking/Savings

1001 · Navigant GF Operating	265,511.21
1002 · FNB HRA Checking	4,088.66
1004 · FNB Fire Prevention	16,371.94
1005 · Navigant Savings MM	2,049,120.50
1007 · FNB Retiree HealthCare Fund	208,631.27
1008 · FNB Truck Fund	40.03
1009 · FNB FP Savings	55,027.25
1010 · Navigant Comm/Training	124,951.95
1011 · Navigant CD	106,695.52
1012 · Webster Bank	100,111.55

Total Checking/Savings 2,930,549.88

Other Current Assets

1210 · Tax Receivable Prior Years	140,455.72
1216 · Tax Receivable 2018	3,487,034.57
1300 · Collection/Returned CK Fees	110.00
1305 · Tax Sale Fees	6,317.91
1310 · Radio Box Fees	7,043.00
1311 · FF Detail Receivable	2,171.40
1312 · Fire Prevention Fees	216.00
1313 · Misc Fire Prevention Receivable	171.00
1315 · Misc. Accounts Receivable	456.48

Total Other Current Assets 3,643,976.08

Total Current Assets 6,574,525.96

Fixed Assets

1400 · Land	779,800.00
1500 · Buildings & Improvements	1,541,935.09
1505 · Vehicles & Equipment	3,163,276.76
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>-4,467,717.00</u>

Total Fixed Assets 1,672,137.64

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** **8,247,913.60**

**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	1,291.42
2028 · P & F Insurance Assoc.	244.63
2252 · Deferred Tax Revenue 2017-2018	124,167.42
2253 · Deferred Tax Revenue 2018-2019	7,080,495.58
2280 · Misc Other Deferred Revenue	145.00
2281 · Deferred Tax Sale Fee Income	-14,354.67
2285 · Deferred Radio Box Income	587.29
2286 · Deferred Radio Box Income 2019	5,743.00
2510 · Notes Payable - L-1 Truck Loan	82,187.56
2600 · Accrued Expenses	<u>1,891.64</u>

Total Other Current Liabilities 7,282,595.07

Total Current Liabilities 7,282,595.07

Total Liabilities 7,282,595.07

Equity

3200 · Unrestricted Net Assets	-417,221.31
3300 · Fund Balance transfer from Old	1,722,932.47
Net Income	<u>-340,392.63</u>

Total Equity 965,318.53

**TOTAL LIABILITIES & EQUITY** **8,247,913.60**

## Cumberland Fire District Income & Expense Budget vs. Actual

July 2018  
Revised

	TOTAL			
	Jul '18	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4000.03 · Tax Revenue 2018	643,540.58	7,722,487.00	(7,078,946.42)	8.33%
4001 · Tax Revenue Prior Years	66,266.77	150,000.00	(83,733.23)	44.18%
4007 · NSF Fee Reimbursement Income	0.00	200.00	(200.00)	0.0%
4010 · Interest Income- Past Due Taxes	5,094.26	50,000.00	(44,905.74)	10.19%
4015 · Fire Prevention/Plan Review	3,613.00	50,000.00	(46,387.00)	7.23%
4050 · Interest Income General Fund	987.68	8,000.00	(7,012.32)	12.35%
4060 · Interest Income Truck Fund	0.00	50.00	(50.00)	0.0%
4065 · Interest Income Fire Prevention	10.49	50.00	(39.51)	20.98%
4070 · Interest Income-Retiremt Health	41.56	400.00	(358.44)	10.39%
4080 · Interest Income Navigant CD	112.07	1,000.00	(887.93)	11.21%
4103 · Grant Income	0.00	0.00	0.00	0.0%
4105 · Reimbursed Ins.-Former Employee	4,704.80	38,594.00	(33,889.20)	12.19%
4110 · Miscellaneous Other Income	111.55	5,000.00	(4,888.45)	2.23%
4110.1 · Revenue Rescue Income	0.00	12,000.00	(12,000.00)	0.0%
4110.2 · Insurance Reimbursement	0.00	0.00	0.00	0.0%
4110.3 · Detail Reimbursement	1,940.40	43,000.00	(41,059.60)	4.51%
4110.4 · IOD Ins. Reimbursement	11,890.67	150,000.00	(138,109.33)	7.93%
4110.6 · MLC Fees	2,525.00	25,000.00	(22,475.00)	10.1%
4110.7 · RB Battery Reimbursement	0.00	0.00	0.00	0.0%
4111 · Income Radio Box 2018	32,857.00	38,200.00	(5,343.00)	86.01%
4114 · Income Radio Box Prior Years	0.00	500.00	(500.00)	0.0%
4115 · Tax Sale Fee Income	1,574.00	30,000.00	(28,426.00)	5.25%
4115.01 · Tax Sale Fee Income Prior Years	0.00	0.00	0.00	0.0%
4200 · Sale of Assets	0.00	0.00	0.00	0.0%
4300 · Transfer from Surplus (Cap Exp)	0.00	0.00	0.00	0.0%
4400 · Appropriation from 1007 RH Fund	0.00	100,028.00	(100,028.00)	0.0%
<b>Total Income</b>	<b>775,269.83</b>	<b>8,424,509.00</b>	<b>(7,649,239.17)</b>	<b>9.2%</b>
<b>Gross Profit</b>	<b>775,269.83</b>	<b>8,424,509.00</b>	<b>(7,649,239.17)</b>	<b>9.2%</b>
<b>Expense</b>				
6100 · Vehicle Gas & Oil	3,519.04	40,000.00	(36,480.96)	8.8%
6101 · Vehicle Repair & Maintenance	11,506.43	85,000.00	(73,493.57)	13.54%
6110 · Equipment Purchase & Upgrading	94.68	20,000.00	(19,905.32)	0.47%
6110.01 · Turnout Gear	0.00	20,000.00	(20,000.00)	0.0%
6112 · Equipment Supplies & Repairs	67.83	7,000.00	(6,932.17)	0.97%
6113 · Equip Testing & Certification	2,900.00	7,000.00	(4,100.00)	41.43%
6120 · Radio Equip Upgrades & Maint	0.00	3,000.00	(3,000.00)	0.0%
6125 · First Aid Equip & Supplies	0.00	8,000.00	(8,000.00)	0.0%
6130 · Air Cascade Maintenance	0.00	2,500.00	(2,500.00)	0.0%
6140 · Communications Upgrades	0.00	0.00	0.00	0.0%
6145 · Shared Communications	891.34	7,000.00	(6,108.66)	12.73%
6150 · Fire Alarm Testing	0.00	1,500.00	(1,500.00)	0.0%
6200 · Electricity	3,027.56	36,000.00	(32,972.44)	8.41%
6201 · Gas & Hot Water	400.03	15,000.00	(14,599.97)	2.67%
6202.01 · Telephone	1,062.79	12,000.00	(10,937.21)	8.86%
6202.02 · Air Cards	480.12	5,500.00	(5,019.88)	8.73%
6210 · Sewer Assessment & Usage	226.36	4,000.00	(3,773.64)	5.66%
6211 · Water Usage Fees	58.89	4,000.00	(3,941.11)	1.47%
6215.01 · Hydrant Fees - Cumberland	224,070.00	225,070.00	(1,000.00)	99.56%
6215.02 · Hydrant Fees - Pawtucket	11,353.63	138,000.00	(126,646.37)	8.23%
6301 · Building Supplies & Maint.	1,904.52	25,000.00	(23,095.48)	7.62%
6305 · Furnishings	0.00	0.00	0.00	0.0%
6400.01 · Firefighters Salaries	214,614.03	2,920,500.00	(2,705,885.97)	7.35%
6400.02 · EMT Incentive	6,507.52	86,600.00	(80,092.48)	7.51%
6400.03 · OT Wages	83,688.02	1,055,014.00	(971,325.98)	7.93%
6400.08 · Holiday Stipend	14,008.55	168,490.00	(154,481.45)	8.31%
6400.09 · Longevity Pay	10,658.96	161,176.00	(150,517.04)	6.61%
6400.10 · Acting Officer Pay	248.05	2,000.00	(1,751.95)	12.4%
6400.11 · Detail Pay	1,512.00	15,000.00	(13,488.00)	10.08%
6400.12 · Other Salaries	0.00	2,000.00	(2,000.00)	0.0%
6400.13 · Injured on Duty Salaries	9,549.45	0.00	9,549.45	100.0%
6400.14 · Clothing Allowance	0.00	46,800.00	(46,800.00)	0.0%
6400.15 · Education Incentive	0.00	6,000.00	(6,000.00)	0.0%

## Cumberland Fire District Income & Expense Budget vs. Actual

July 2018  
Revised

	TOTAL			
	Jul '18	Budget	\$ Over Budget	% of Budget
6401 · Payroll Tax Expense	24,505.56	342,229.00	(317,723.44)	7.16%
6402 · Pension Expense	61,334.22	802,638.00	(741,303.78)	7.64%
6410.01 · Healthcare Insurance	73,014.60	893,479.00	(820,464.40)	8.17%
6410.02 · Healthcare Co-Pays	(10,888.32)	(142,195.00)	131,306.68	7.66%
6410.03 · Healthcare Reimb. (HRA) -FF	7,655.04	40,000.00	(32,344.96)	19.14%
6410.04 · Healthcare -Dental	6,347.91	77,315.00	(70,967.09)	8.21%
6410.05 · Healthcare -Vision	0.00	5,100.00	(5,100.00)	0.0%
6420 · Life Insurance	7,500.00	10,350.00	(2,850.00)	72.46%
6430 · Education Tuition Cost	0.00	2,000.00	(2,000.00)	0.0%
6510.01 · Healthcare Insurance -Retirees	12,824.04	141,299.00	(128,474.96)	9.08%
6510.03 · Healthcare Reimb. (HRA)-Retiree	422.86	10,000.00	(9,577.14)	4.23%
6510.04 · Healthcare -Dental -Retirees	569.73	6,988.00	(6,418.27)	8.15%
6520 · COLA - Retirees	11,934.47	11,935.00	(0.53)	100.0%
6600 · Administrative Salaries	24,529.23	310,284.00	(285,754.77)	7.91%
6605 · District Commissioner Stipends	0.00	22,700.00	(22,700.00)	0.0%
6610.01 · Healthcare Insurance -Admin	7,332.78	67,004.00	(59,671.22)	10.94%
6610.02 · Healthcare Co-Pays -Admin	(898.68)	(8,300.00)	7,401.32	10.83%
6610.03 · Healthcare Reimb. (HRA)-Admin	1,080.89	8,700.00	(7,619.11)	12.42%
6610.04 · Healthcare -Dental -Admin	579.84	7,112.00	(6,532.16)	8.15%
6615 · Payroll Tax Expense -Admin	1,781.67	22,970.00	(21,188.33)	7.76%
6701 · Insurances	268,735.00	352,800.00	(84,065.00)	76.17%
6703.01 · Legal	837.50	20,000.00	(19,162.50)	4.19%
6703.02 · Legal - CBA	0.00	30,000.00	(30,000.00)	0.0%
6705 · Office Supplies & Expenses	2,773.12	9,500.00	(6,726.88)	29.19%
6706 · Printing & Postage	279.29	5,000.00	(4,720.71)	5.59%
6707 · Newspaper Advertisements	0.00	1,500.00	(1,500.00)	0.0%
6708 · Computer Development Program	662.00	2,500.00	(1,838.00)	26.48%
6709 · Computerized Tax Bills	5,670.00	15,000.00	(9,330.00)	37.8%
6710 · External Accounting Fees	0.00	20,000.00	(20,000.00)	0.0%
6711 · Fire Chief Expenses	20.37	750.00	(729.63)	2.72%
6712 · Fire Prevention Offset	0.00	1,000.00	(1,000.00)	0.0%
6713 · Grants - Matching Funds	0.00	5,000.00	(5,000.00)	0.0%
6714 · Payroll Processing Fees	583.59	7,000.00	(6,416.41)	8.34%
6715 · Professional Fees	0.00	2,000.00	(2,000.00)	0.0%
6716 · Videographer	180.00	3,000.00	(2,820.00)	6.0%
6720 · Abatements	30.50	500.00	(469.50)	6.1%
6725 · Tax Sale Fee	0.00	30,000.00	(30,000.00)	0.0%
6730 · Bank Service Fee	125.00	200.00	(75.00)	62.5%
6735 · IRS HRA Fee	142.38	0.00	142.38	100.0%
6800 · Affiliated Fire Associations	0.00	750.00	(750.00)	0.0%
6905.01 · Drills & Training	0.00	2,500.00	(2,500.00)	0.0%
6905.02 · FP & EMS Training	0.00	2,500.00	(2,500.00)	0.0%
6906 · Medical Examinations	0.00	3,000.00	(3,000.00)	0.0%
6907 · Employee Support Health&Welfare	0.00	3,800.00	(3,800.00)	0.0%
6908 · Professional Development	0.00	300.00	(300.00)	0.0%
7010 · Contingency	0.00	9,000.00	(9,000.00)	0.0%
7020 · Sick Time Payout	0.00	8,000.00	(8,000.00)	0.0%
7030 · Spec. Fund Radio Box Alarm	0.00	5,000.00	(5,000.00)	0.0%
7040 · Spec. Fund Fire Prevention Exp	3,264.38	18,000.00	(14,735.62)	18.14%
7050 · Tax - Legal & Collection Fees	0.00	1,000.00	(1,000.00)	0.0%
7080 · Interest Expense-L-1 Truck Loan	383.69	5,000.00	(4,616.31)	7.67%
7085.01 · TANS Interest Expense	0.00	4,200.00	(4,200.00)	0.0%
7085.02 · TANS Bank Attorney Fee	0.00	2,500.00	(2,500.00)	0.0%
7085.03 · TANS Bond Counsel	0.00	4,000.00	(4,000.00)	0.0%
7085.04 · TANS Financial Advisor	0.00	3,300.00	(3,300.00)	0.0%
7305 · Capital Expenditures	0.00	0.00	0.00	0.0%
7310 · Capital Improvements	0.00	25,000.00	(25,000.00)	0.0%
8000 · General Reserves Account	0.00	0.00	0.00	0.0%
8001 · Deficit Reduction Account	0.00	60,151.00	(60,151.00)	0.0%
8010 · Station Building Fund	0.00	0.00	0.00	0.0%
8100 · Actuarial Study of Retiree HC	0.00	0.00	0.00	0.0%
<b>Total Expense</b>	<b>1,115,662.46</b>	<b>8,424,509.00</b>	<b>(7,308,846.54)</b>	<b>13.24%</b>
<b>Net Ordinary Income</b>	<b>(340,392.63)</b>	<b>0.00</b>	<b>(340,392.63)</b>	<b>100.0%</b>
<b>Net Income</b>	<b>(340,392.63)</b>	<b>0.00</b>	<b>(340,392.63)</b>	<b>100.0%</b>

**Cumberland Fire District**  
**Trial Balance**  
**As of July 31, 2018**  
**Revised**

	Jul 31, 18	
	Debit	Credit
1001 · Navigant GF Operating	265,511.21	
1002 · FNB HRA Checking	4,088.66	
1003 · FNB HRA Savings	0.00	
1004 · FNB Fire Prevention	16,371.94	
1005 · Navigant Savings MM	2,049,120.50	
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1010 · Navigant Comm/Training	124,951.95	
1011 · Navigant CD	106,695.52	
1012 · Webster Bank	100,111.55	
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	140,455.72	
1215 · Tax Receivable 2017	0.00	
1216 · Tax Receivable 2018	3,487,034.57	
1300 · Collection/Returned CK Fees	110.00	
1305 · Tax Sale Fees	6,317.91	
1310 · Radio Box Fees	7,043.00	
1311 · FF Detail Receivable	2,171.40	
1312 · Fire Prevention Fees	216.00	
1313 · Misc Fire Prevention Receivable	171.00	
1315 · Misc. Accounts Receivable	456.48	
1316 · MLC Receivable	0.00	
1320 · Prepaid Expenses	0.00	
1320.01 · Prepaid Expenses-Insurances	0.00	
1320.02 · Prepaid Expenses-Hydrant Fees	0.00	
1320.03 · Prepaid Expenses-COLA	0.00	
1320.04 · Prepaid Expenses-Clothing Allow	0.00	
1320.05 · Prepaid Expenses-Tax Sale Fees	0.00	
1320.06 · Prepaid Expenses-Comp Tx Bills	0.00	
1320.07 · Prepaid Expenses-Audit/Acct Fee	0.00	
1320.08 · Prepaid Expenses-Comm Stipends	0.00	
1320.09 · Prepaid Expenses-Educ Incentive	0.00	
1320.10 · Prepaid Expenses-Equip Testing	0.00	
1320.11 · Pepaid Expenses-Radio Box Fund	0.00	
1320.12 · Prepaid Expense-Turnout Gear	0.00	
1321 · Deferred Expense	0.00	
1321.01 · Deferred Expense 2018-19	0.00	
1400 · Land	779,800.00	
1500 · Buildings & Improvements	1,541,935.09	
1505 · Vehicles & Equipment	3,163,276.76	
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	

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**Trial Balance**  
As of July 31, 2018  
Revised

	Jul 31, 18	
	Debit	Credit
1600 · Accumulated Depreciation		4,467,717.00
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	
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		1,291.42
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.		244.63
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		124,167.42
2253 · Deferred Tax Revenue 2018-2019		7,080,495.58
2280 · Misc Other Deferred Revenue		145.00
2281 · Deferred Tax Sale Fee Income	14,354.67	
2285 · Deferred Radio Box Income		587.29
2286 · Deferred Radio Box Income 2019		5,743.00
2505 · Notes Payable - NCFD Truck Loan	0.00	
2510 · Notes Payable - L-1 Truck Loan		82,187.56
2512 · TAN Payable	0.00	
2520.1 · ACC. Retirement (ER)(VF1)	0.00	
2520.2 · ACC. Retirement (ER)(CF2)	0.00	
2520.3 · ACC. Retirement (ER)(CH4)	0.00	
2520.4 · ACC. Retirement (ER)(NC5)	0.00	
2600 · Accrued Expenses		1,891.64
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	417,221.31	
3300 · Fund Balance transfer from Old		1,722,932.47
4000.03 · Tax Revenue 2018		643,540.58
4001 · Tax Revenue Prior Years		66,266.77
4010 · Interest Income- Past Due Taxes		5,094.26
4015 · Fire Prevention/Plan Review		3,613.00
4050 · Interest Income General Fund		987.68
4065 · Interest Income Fire Prevention		10.49
4070 · Interest Income-Retiremt Health		41.56
4080 · Interest Income Navigant CD		112.07
4105 · Reimbursed Ins.-Former Employee		4,704.80
4110 · Miscellaneous Other Income		111.55
4110.3 · Detail Reimbursement		1,940.40
4110.4 · IOD Ins. Reimbursement		11,890.67
4110.6 · MLC Fees		2,525.00

**Cumberland Fire District**  
**Trial Balance**  
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6100 · Vehicle Gas & Oil	3,519.04	
6101 · Vehicle Repair & Maintenance	11,506.43	
6110 · Equipment Purchase & Upgrading	94.68	
6112 · Equipment Supplies & Repairs	67.83	
6113 · Equip Testing & Certification	2,900.00	
6145 · Shared Communications	891.34	
6200 · Electricity	3,027.56	
6201 · Gas & Hot Water	400.03	
6202.01 · Telephone	1,062.79	
6202.02 · Air Cards	480.12	
6210 · Sewer Assessment & Usage	226.36	
6211 · Water Usage Fees	58.89	
6215.01 · Hydrant Fees - Cumberland	224,070.00	
6215.02 · Hydrant Fees - Pawtucket	11,353.63	
6301 · Building Supplies & Maint.	1,904.52	
6400.01 · Firefighters Salaries	214,614.03	
6400.02 · EMT Incentive	6,507.52	
6400.03 · OT Wages	83,688.02	
6400.08 · Holiday Stipend	14,008.55	
6400.09 · Longevity Pay	10,658.96	
6400.10 · Acting Officer Pay	248.05	
6400.11 · Detail Pay	1,512.00	
6400.13 · Injured on Duty Salaries	9,549.45	
6401 · Payroll Tax Expense	24,505.56	
6402 · Pension Expense	61,334.22	
6410.01 · Healthcare Insurance	73,014.60	
6410.02 · Healthcare Co-Pays		10,888.32
6410.03 · Healthcare Reimb. (HRA) -FF	7,655.04	
6410.04 · Healthcare -Dental	6,347.91	
6420 · Life Insurance	7,500.00	
6510.01 · Healthcare Insurance -Retirees	12,824.04	
6510.03 · Healthcare Reimb. (HRA)-Retiree	422.86	
6510.04 · Healthcare -Dental -Retirees	569.73	
6520 · COLA - Retirees	11,934.47	
6600 · Administrative Salaries	24,529.23	
6610.01 · Healthcare Insurance -Admin	7,332.78	
6610.02 · Healthcare Co-Pays -Admin		898.68
6610.03 · Healthcare Reimb. (HRA)-Admin	1,080.89	
6610.04 · Healthcare -Dental -Admin	579.84	
6615 · Payroll Tax Expense -Admin	1,781.67	
6701 · Insurances	268,735.00	
6703.01 · Legal	837.50	
6705 · Office Supplies & Expenses	2,773.12	
6706 · Printing & Postage	279.29	
6708 · Computer Development Program	662.00	
6709 · Computerized Tax Bills	5,670.00	
6711 · Fire Chief Expenses	20.37	
6714 · Payroll Processing Fees	583.59	
6716 · Videographer	180.00	
6720 · Abatements	30.50	
6730 · Bank Service Fee	125.00	
6735 · IRS HRA Fee	142.38	
7040 · Spec. Fund Fire Prevention Exp	3,264.38	
7080 · Interest Expense-L-1 Truck Loan	383.69	
9999 · Ask My Accountant	0.00	
<b>TOTAL</b>	<b><u>14,274,690.58</u></b>	<b><u>14,274,690.58</u></b>



**Cumberland Fire District  
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Type	Num	Date	Name	Account	Paid Amount
Check	EFT	07/03/2018	London Health CDH	<b>1002 · FNB HRA Checking</b> 6410.03 · Healthcare Reimb. (HRA) -FF 6510.03 · Healthcare Reimb. (HRA)-Retiree	-2,119.39 -397.36 <hr/> -2,516.75
TOTAL					-2,516.75
Check	EFT	07/09/2018	London Health CDH	<b>1002 · FNB HRA Checking</b> 6410.03 · Healthcare Reimb. (HRA) -FF	-200.19 <hr/> -200.19
TOTAL					-200.19
Check	EFT	07/09/2018		<b>1001 · Navigant GF Operating</b> 6730 · Bank Service Fee	-15.00 <hr/> -15.00
TOTAL					-15.00
Check	EFT	07/09/2018		<b>1005 · Navigant Savings MM</b> 6730 · Bank Service Fee	-20.00 <hr/> -20.00
TOTAL					-20.00
Check	EFT	07/10/2018		<b>1001 · Navigant GF Operating</b> 1216 · Tax Receivable 2018 6730 · Bank Service Fee	-132.48 -15.00 <hr/> -147.48
TOTAL					-147.48
Check	EFT	07/19/2018	Navigant Credit Union	<b>1001 · Navigant GF Operating</b> 2510 · Notes Payable - L-1 Truck Loan 7080 · Interest Expense-L-1 Truck Loan	-1,526.76 -383.69 <hr/> -1,910.45
TOTAL					-1,910.45
Check	EFT	07/19/2018		<b>1001 · Navigant GF Operating</b> 1216 · Tax Receivable 2018 6730 · Bank Service Fee	-651.41 -15.00 <hr/> -666.41
TOTAL					-666.41
Check	EFT	07/23/2018	London Health CDH	<b>1002 · FNB HRA Checking</b> 6410.03 · Healthcare Reimb. (HRA) -FF	-4,608.71 <hr/> -4,608.71
TOTAL					-4,608.71
Check	EFT	07/23/2018		<b>1001 · Navigant GF Operating</b> 6730 · Bank Service Fee	-15.00 <hr/> -15.00
TOTAL					-15.00
Check	EFT	07/23/2018		<b>1001 · Navigant GF Operating</b> 6730 · Bank Service Fee	-15.00 <hr/> -15.00
TOTAL					-15.00
Check	EFT	07/23/2018		<b>1001 · Navigant GF Operating</b> 1216 · Tax Receivable 2018 6730 · Bank Service Fee	-178.30 -15.00 <hr/> -193.30
TOTAL					-193.30
Check	EFT	07/25/2018		<b>1001 · Navigant GF Operating</b> 6730 · Bank Service Fee	-15.00 <hr/> -15.00
TOTAL					-15.00
Check	EFT	07/30/2018	London Health CDH	<b>1002 · FNB HRA Checking</b> 6610.03 · Healthcare Reimb. (HRA)-Admin	-1,029.89 <hr/> -1,029.89
TOTAL					-1,029.89

**Cumberland Fire District  
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Type	Num	Date	Name	Account	Paid Amount
Check	POS	07/02/2018	BackBlaze	1001 · Navigant GF Operating 6708 · Computer Development Program	<u>-7.50</u>
TOTAL					-7.50
Check	POS	07/02/2018	Amazon.com	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	<u>-107.97</u>
TOTAL					-107.97
Check	POS	07/06/2018	Miradore Ltd	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	<u>-16.00</u>
TOTAL					-16.00
Check	POS	07/09/2018	Amazon.com	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	<u>-32.83</u>
TOTAL					-32.83
Check	POS	07/09/2018	Intuit	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	<u>-134.98</u>
TOTAL					-134.98
Check	POS	07/11/2018	Sirius XM	1001 · Navigant GF Operating 6711 · Fire Chief Expenses	<u>-20.37</u>
TOTAL					-20.37
Check	POS	07/19/2018	Lowe's	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-14.96</u>
TOTAL					-14.96
Check	POS	07/23/2018	Adobe Systems Inc.	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	<u>-64.16</u>
TOTAL					-64.16
Check	POS	07/24/2018	Amazon.com	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-57.90</u>
TOTAL					-57.90
Check	POS	07/27/2018	Imperial Chrysler	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-94.44</u>
TOTAL					-94.44
Check	POS	07/30/2018	Amazon.com	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	<u>-107.88</u>
TOTAL					-167.85
Check	1077	07/06/2018	TriTech Software Systems	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	<u>-3,024.38</u>
TOTAL					-3,024.38
Check	1078	07/19/2018	IAFC Membership	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	<u>-224.00</u>
TOTAL					-224.00
Check	4401	07/02/2018	Cumberland Fire District	1001 · Navigant GF Operating 1002 · FNB HRA Checking	<u>-10,000.00</u>
TOTAL					-10,000.00

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Type	Num	Date	Name	Account	Paid Amount
Check	4402	07/06/2018	Apollo Safety, Inc	1001 · Navigant GF Operating 6113 · Equip Testing & Certification	<u>-2,900.00</u>
TOTAL					-2,900.00
Check	4403	07/06/2018	Blue Cross Blue Shield -MCA	1001 · Navigant GF Operating 6510.01 · Healthcare Insurance -Retirees	<u>-924.00</u>
TOTAL					-924.00
Check	4404	07/06/2018	Delta Dental	1001 · Navigant GF Operating 6410.04 · Healthcare -Dental 6510.04 · Healthcare -Dental -Retirees 6610.04 · Healthcare -Dental -Admin	<u>-6,347.91</u> <u>-569.73</u> <u>-579.84</u>
TOTAL					-7,497.48
Check	4405	07/06/2018	Emergency Reporting	1001 · Navigant GF Operating 6145 · Shared Communications	<u>-445.67</u>
TOTAL					-445.67
Check	4406	07/06/2018	Vision Government Solutions, Inc.	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	<u>-2,095.00</u>
TOTAL					-2,095.00
Check	4407	07/06/2018	United States Treasury	1001 · Navigant GF Operating 6735 · IRS HRA Fee	<u>-142.38</u>
TOTAL					-142.38
Check	4408	07/12/2018	Dana E. Boyd	1001 · Navigant GF Operating 6520 · COLA - Retirees	<u>-1,356.76</u>
TOTAL					-1,356.76
Check	4409	07/12/2018	Ernest P. Cimino	1001 · Navigant GF Operating 6520 · COLA - Retirees	<u>-1,752.18</u>
TOTAL					-1,752.18
Check	4410	07/12/2018	James T. Conway, Jr.	1001 · Navigant GF Operating 6520 · COLA - Retirees	<u>-1,675.78</u>
TOTAL					-1,675.78
Check	4411	07/12/2018	Deschenes, Richard R.	1001 · Navigant GF Operating 6520 · COLA - Retirees	<u>-1,349.87</u>
TOTAL					-1,349.87
Check	4412	07/12/2018	Paul K. Dunham	1001 · Navigant GF Operating 6520 · COLA - Retirees	<u>-1,397.57</u>
TOTAL					-1,397.57
Check	4413	07/12/2018	Joseph W. LaFleur	1001 · Navigant GF Operating 6520 · COLA - Retirees	<u>-488.44</u>
TOTAL					-488.44
Check	4414	07/12/2018	David K. Lanoue	1001 · Navigant GF Operating 6520 · COLA - Retirees	<u>-1,630.98</u>
TOTAL					-1,630.98
Check	4415	07/12/2018	Thomas J. Pytko	1001 · Navigant GF Operating 6520 · COLA - Retirees	<u>-660.10</u>
TOTAL					-660.10

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Type	Num	Date	Name	Account	Paid Amount
Check	4416	07/12/2018	Stephen D. Susi	1001 · Navigant GF Operating	
				6520 · COLA - Retirees	-1,622.79
TOTAL					-1,622.79
Check	4417	07/12/2018	Bucci's Auto, Inc.	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-2,000.00
TOTAL					-2,000.00
Check	4418	07/12/2018	Blue Cross & Blue Shield	1001 · Navigant GF Operating	
				6410.01 · Healthcare Insurance	-73,014.60
				6510.01 · Healthcare Insurance -Retirees	-11,842.35
				6610.01 · Healthcare Insurance -Admin	-7,332.78
TOTAL					-92,189.73
Check	4419	07/12/2018	A. Charpentier Power Systems	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-201.60
TOTAL					-201.60
Check	4420	07/12/2018	Apex Technology Group	1001 · Navigant GF Operating	
				6708 · Computer Development Program	-104.50
				6708 · Computer Development Program	-550.00
TOTAL					-654.50
Check	4421	07/12/2018	Allied Auto Parts	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-4.82
TOTAL					-4.82
Check	4422	07/12/2018	Cumberland Pest Control, LLC	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-25.00
				6301 · Building Supplies & Maint.	-30.00
				6301 · Building Supplies & Maint.	-25.00
TOTAL					-80.00
Check	4423	07/12/2018	Kafin Oil Co., Inc.	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-418.00
TOTAL					-418.00
Check	4424	07/12/2018	National Grid Elec Sta4L	1001 · Navigant GF Operating	
				6200 · Electricity	-17.72
TOTAL					-17.72
Check	4425	07/12/2018	National Grid Elec Sta5L	1001 · Navigant GF Operating	
				6200 · Electricity	-17.72
TOTAL					-17.72
Check	4426	07/12/2018	National Grid Elec Sta1	1001 · Navigant GF Operating	
				6200 · Electricity	-788.82
TOTAL					-788.82
Check	4427	07/12/2018	National Grid Gas Sta1	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-117.56
TOTAL					-117.56
Check	4428	07/12/2018	National Grid Gas Sta2	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-36.66
TOTAL					-36.66

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Type	Num	Date	Name	Account	Paid Amount
Check	4429	07/12/2018	National Grid Gas Sta5A	1001 · Navigant GF Operating 6201 · Gas & Hot Water	-100.00
TOTAL					-100.00
Check	4430	07/12/2018	Police & Firemen's Insurance Assoc.	1001 · Navigant GF Operating 2028 · P & F Insurance Assoc.	-627.04
TOTAL					-627.04
Check	4431	07/12/2018	Purchase Power	1001 · Navigant GF Operating 6706 · Printing & Postage 6706 · Printing & Postage	-200.00 -79.29
TOTAL					-279.29
Check	4432	07/12/2018	Ralco Equipment Co., Inc	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-442.25
TOTAL					-442.25
Check	4433	07/12/2018	Tap Auto Service	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-1,021.93
TOTAL					-1,021.93
Check	4434	07/12/2018	TH Malloy & Sons, Inc	1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil	-2,813.10
TOTAL					-2,813.10
Check	4435	07/12/2018	Tire Doctor LLC	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-43.50
TOTAL					-43.50
Check	4436	07/12/2018	W.B. Mason Co., Inc	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses 6705 · Office Supplies & Expenses 6705 · Office Supplies & Expenses	-29.94 -127.78 -130.30
TOTAL					-288.02
Check	4439	07/19/2018	Joseph P. & Monica Crowe, Jr.	1001 · Navigant GF Operating 1216 · Tax Receivable 2018	-323.32
TOTAL					-323.32
Check	4440	07/19/2018	Naomi R Driscoll	1001 · Navigant GF Operating 1216 · Tax Receivable 2018	-538.01
TOTAL					-538.01
Check	4441	07/19/2018	Ryan J Joyce	1001 · Navigant GF Operating 1216 · Tax Receivable 2018	-582.69
TOTAL					-582.69
Check	4442	07/19/2018	Jonathan D Perri	1001 · Navigant GF Operating 1216 · Tax Receivable 2018	-126.07
TOTAL					-126.07
Check	4443	07/19/2018	Emergency Reporting	1001 · Navigant GF Operating 6145 · Shared Communications	-445.67
TOTAL					-445.67

**Cumberland Fire District  
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Type	Num	Date	Name	Account	Paid Amount
Check	4444	07/19/2018	Janitech	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-217.18
				6301 · Building Supplies & Maint.	-452.23
				6301 · Building Supplies & Maint.	-102.60
TOTAL					-772.01
Check	4445	07/19/2018	London Health Administrators	1001 · Navigant GF Operating	
				6410.03 · Healthcare Reimb. (HRA) -FF	-726.75
				6610.03 · Healthcare Reimb. (HRA)-Admin	-51.00
				6510.03 · Healthcare Reimb. (HRA)-Retiree	-25.50
TOTAL					-803.25
Check	4446	07/19/2018	Adam Q & Jessica C Read	1001 · Navigant GF Operating	
				1216 · Tax Receivable 2018	-125.68
TOTAL					-125.68
Check	4447	07/19/2018	Kevin Clarke	1001 · Navigant GF Operating	
				6510.01 · Healthcare Insurance -Retirees	-57.69
TOTAL					-57.69
Check	4448	07/19/2018	Narragansett Bay Comm Sta1	1001 · Navigant GF Operating	
				6210 · Sewer Assessment & Usage	-106.12
TOTAL					-106.12
Check	4449	07/19/2018	Narragansett Bay Comm Sta2	1001 · Navigant GF Operating	
				6210 · Sewer Assessment & Usage	-75.48
TOTAL					-75.48
Check	4450	07/19/2018	Narragansett Bay Comm Sta4	1001 · Navigant GF Operating	
				6210 · Sewer Assessment & Usage	-44.76
TOTAL					-44.76
Check	4451	07/19/2018	National Grid Elec Sta2	1001 · Navigant GF Operating	
				6200 · Electricity	-574.21
TOTAL					-574.21
Check	4452	07/19/2018	National Grid Elec Sta4	1001 · Navigant GF Operating	
				6200 · Electricity	-1,062.29
TOTAL					-1,062.29
Check	4453	07/19/2018	National Grid Elec Sta5	1001 · Navigant GF Operating	
				6200 · Electricity	-553.89
TOTAL					-553.89
Check	4454	07/19/2018	National Grid Elec Sta5A	1001 · Navigant GF Operating	
				6200 · Electricity	-12.91
TOTAL					-12.91
Check	4455	07/19/2018	National Grid Gas Sta4	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-62.72
TOTAL					-62.72
Check	4456	07/19/2018	National Grid Gas Sta5	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-83.09
TOTAL					-83.09
Check	4457	07/19/2018	Pawtucket Water Supply -Hydrants	1001 · Navigant GF Operating	
				6215.02 · Hydrant Fees - Pawtucket	-11,353.63
TOTAL					-11,353.63

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Type	Num	Date	Name	Account	Paid Amount
Check	4458	07/19/2018	Pawtucket Water Supply Board	1001 · Navigant GF Operating 6211 · Water Usage Fees	-58.89
TOTAL					-58.89
Check	4459	07/19/2018	Prescott H. Peirce Co. Inc.	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	-35.00
TOTAL					-35.00
Check	4460	07/19/2018	S&D Road Service	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-957.34
TOTAL					-957.34
Check	4461	07/19/2018	Verizon Wireless	1001 · Navigant GF Operating 6202.02 · Air Cards 6202.02 · Air Cards	-160.04 -320.08
TOTAL					-480.12
Check	4462	07/19/2018	W.B. Mason Co., Inc	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	-82.99
TOTAL					-82.99
Check	4463	07/30/2018	CPF-LOCAL 2722	1001 · Navigant GF Operating 6420 · Life Insurance	-7,500.00
TOTAL					-7,500.00
Check	4468	07/25/2018	Emily L & George Camparone	1001 · Navigant GF Operating 1216 · Tax Receivable 2018	-207.14
TOTAL					-207.14
Check	4469	07/25/2018	Linda Pope	1001 · Navigant GF Operating 1216 · Tax Receivable 2018	-137.24
TOTAL					-137.24
Check	4470	07/25/2018	David E & Lina M Bulman	1001 · Navigant GF Operating 1216 · Tax Receivable 2018	-118.33
TOTAL					-118.33
Check	4471	07/25/2018	Bryan D & Stefanie L Carpenter	1001 · Navigant GF Operating 1216 · Tax Receivable 2018	-235.76
TOTAL					-235.76
Check	4472	07/25/2018	Daniel F Hauser	1001 · Navigant GF Operating 1216 · Tax Receivable 2018	-151.49
TOTAL					-151.49
Check	4473	07/25/2018	Eric A Zabinski	1001 · Navigant GF Operating 1216 · Tax Receivable 2018	-109.60
TOTAL					-109.60
Check	4474	07/25/2018	Timothy D & Naomi L Pariseault	1001 · Navigant GF Operating 1216 · Tax Receivable 2018	-102.84
TOTAL					-102.84
Check	4475	07/25/2018	Cox Communications	1001 · Navigant GF Operating 6202.01 · Telephone	-912.80
TOTAL					-912.80

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Type	Num	Date	Name	Account	Paid Amount
Check	4476	07/25/2018	Kelley Nickson Morris	1001 · Navigant GF Operating	
				6703.01 · Legal	-837.50
TOTAL					-837.50
Check	4477	07/25/2018	Shell Fleet Plus	1001 · Navigant GF Operating	
				6100 · Vehicle Gas & Oil	-705.94
TOTAL					-705.94
Check	4478	07/25/2018	VFIS	1001 · Navigant GF Operating	
				6701 · Insurances	-253,130.00
TOTAL					-253,130.00
Check	4479	07/25/2018	VFIS	1001 · Navigant GF Operating	
				6701 · Insurances	-15,605.00
TOTAL					-15,605.00
Check	4480	07/26/2018	Northeast Rescue Systems	1001 · Navigant GF Operating	
				2600 · Accrued Expenses	-26,433.00
TOTAL					-26,433.00
Check	4481	07/31/2018	Belmont Springs	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-99.76
				6301 · Building Supplies & Maint.	-68.21
				6301 · Building Supplies & Maint.	-44.14
				6301 · Building Supplies & Maint.	-52.95
TOTAL					-265.06
Check	4482	07/31/2018	Town of Cumberland - Hydrants	1001 · Navigant GF Operating	
				6215.01 · Hydrant Fees - Cumberland	-224,070.00
TOTAL					-224,070.00
Check	4483	07/31/2018	Duo-Safety Ladder Corporation	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-57.62
TOTAL					-57.62
Check	4484	07/31/2018	Fire Hose Direct	1001 · Navigant GF Operating	
				6110 · Equipment Purchase & Upgrading	-94.68
TOTAL					-94.68
Check	4485	07/31/2018	Ralco Equipment Co., Inc	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-6,811.67
TOTAL					-6,811.67
Check	4486	07/31/2018	Verizon	1001 · Navigant GF Operating	
				6202.01 · Telephone	-149.99
TOTAL					-149.99
Check	4487	07/31/2018	Video Artistry	1001 · Navigant GF Operating	
				6716 · Videographer	-180.00
TOTAL					-180.00
Check	4488	07/31/2018	Aaron Babikian & Ashley Manley	1001 · Navigant GF Operating	
				1216 · Tax Receivable 2018	-181.42
TOTAL					-181.42
Check	4489	07/31/2018	Gloria P Alzante	1001 · Navigant GF Operating	
				1216 · Tax Receivable 2018	-76.66
TOTAL					-76.66



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Type	Num	Date	Name	Account	Paid Amount
Check	4491	07/31/2018	Eric T & Diana M Sladen	1001 · Navigant GF Operating	
				1216 · Tax Receivable 2018	-195.48
TOTAL					-195.48