

# Cumberland Fire District

Established  
November 10, 2014

Headquarters @ Station Four  
3502 Mendon Road Cumberland, RI 02864 401.658.0544  
[www.cumberlandfire.org](http://www.cumberlandfire.org)

**REGULAR MEETING OF THE CUMBERLAND FIRE DISTRICT**  
**January 26, 2016 7:15 pm**  
**CUMBERLAND TOWN HALL, EVERETT "MOE" BONNER, JR. TOWN CHAMBERS**  
**45 BROAD STREET, CUMBERLAND, RI**

- 1. CALL TO ORDER**
- 2. MOMENT OF SILENCE AND PLEDGE OF ALLEGIANCE**
- 3. GENERAL ANNOUNCEMENTS**
- 4. CONSENT AGENDA**
  - a. Approval of minutes from 12/08/15
- 5. NEW BUSINESS**
  - a. Finance Report
  - b. FC-R2016-01 Abetment of taxes
  - c. FC-R2016-03 Engagement Letter – Ragosta
  - d. FC-R2016-04 Repair to Engine 4
  - e. FC-R2016-05 Heating System
  - f. Negotiations Update
  - g. Review of Task Forces
  - h. Review of PWSB – Solicitor Morris
  - i. Review of meeting with DOR/OAG – Solicitor Morris
  - j. Condition of CFD; past and present
- 6. PUBLIC INPUT**

This meeting location is accessible to the handicapped. Individuals requiring interpreter services for the hearing impaired or need additional information should notify Head Quarters at (401) 658-0544 no less than 48 hours before the meeting

Posted: SOS Web Site  
Cumberland Town Hall (45 Broad Street)  
Cumberland Fire Department HQ (3502 Mendon Road)

## Mission Statement

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

Bruce A. Lemois  
*Chairman*

Phillip Koutsogiane  
*Vice-Chair*

Christopher Parent  
*Commissioner*

Cynthia Ouellette  
*Commissioner*

Ronald Champagne  
*Commissioner*

Jim Scullin  
*Commissioner*

Frank Matta  
*Commissioner*

Kenneth Finlay  
*Chief of the Department*

Station One  
555 High Street  
401.722.5992

Station Two  
1530 Mendon Road  
401.333.1421

Station Five  
50 Arnold Mills Road  
401.333.2244

Kelley Morris  
*General Counsel*

Thomas Bruce  
*Finance*

Debra Auclair  
*District Clerk*

1                                   **REGULAR MEETING OF THE CUMBERLAND FIRE DISTRICT**

2  
3                                   **DECEMBER 8, 2015 AT 7:00 P.M.**

4  
5                                   **CUMBERLAND TOWN HALL, EVERETT "MOE" BONNER, JR. TOWN CHAMBERS**

6  
7                                   **45 BROAD STREET, CUMBERLAND, RI**

8  
9                                   The meeting was called to order at 7:07 p.m.

10  
11                                  **MEMBERS PRESENT:** Commissioners Koutsogiane, Parent, Champagne, Scullin, and Chairman  
12                                  Lemois.

13  
14                                  **MEMBERS ABSENT:** Commissioners Matta and Ouellette are on vacation.

15  
16                                  **CONSENT AGENDA:**

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18                                  Chairman Lemois made a change to the 11/23/15 minutes to include Commissioner  
19                                  Koutsogiane as being present.

20  
21                                  COMMISSIONER CHAMPAGNE MOVED TO APPROVE THE MINUTES OF 11/23/15 AS AMENDED.  
22                                  COMMISSIONER PARENT SECONDED. MOTION PASSED 5-0.

23  
24                                  COMMISSIONER CHAMPAGNE TO MOVED TO APPROVE THE MINUTES OF 11/10/15. SECOND  
25                                  BY COMMISSIONER PARENT.

26  
27                                  Commissioner Koutsogiane commented that he felt that the 11/10/15 minutes were not in the  
28                                  proper fashion in accordance with the Open Meetings Act and will not vote to approve.

29  
30                                  MOTION PASSED 3-2 WITH COMMISSIONERS KOUTSOGIANE AND SCULLIN VOTING NAY.

31  
32                                  **GENERAL ANNOUNCEMENTS:**

33  
34                                  Commissioner Sculling had commented on the article relating to the Valley Falls Fire District  
35                                  when the audit was released. Chairman Lemois stated that this was not the proper time and  
36                                  should be saved for end of meeting under Public Input.

37  
38                                  **NEW BUSINESS:**

- 39  
40                                  A.   Review of the three task forces appointed at the Fall 2015 Round Table Meeting.

41  
42 A Quarterly Payment Task Force was formed on the 11/21/15. There was much discussion  
43 on the quarterly payment tax process. Some of the issues included naming the quarterly  
44 tax force. Diane talked about the amount of bills that went out. Also talked about options  
45 to pay, ways to be creative in ways to pay. To this task force they appointed Tom Smith,  
46 Tom Cain, Finance Director Tom Bruce and Business Manager, Diane Karolyshyn.

47  
48 The next Task Force appointed was on Insurances. Again, there were many points discussed  
49 in regards to the Insurances in regards to the different insurances the District has and who  
50 holds them. Citizen Jeff Kearns was appointed as Chairperson, Finance Director Tom Bruce,  
51 Commissioner Champagne and the Union is going to appoint one person.

52  
53 On the Capital Expenses Task Force there was a quite in depth review of many items that  
54 are in the minutes which included breaking off a long and short term capital expenditure  
55 plan. Citizen Ed Leblanc was appointed as Chairperson. Also on the task force is Chief  
56 Findlay and Commissioner Matta along with one of the 4 Station Captains appointed as they  
57 are responsible for the day-to-day facilities.

58  
59 B. Finance Report Month Ending October 31, 2015 and November 30, 2015.

60  
61 Finance Director, Tom Bruce, reviewed the finance reports for October and November.  
62 Three percent of the tax levy was collected. He felt that this was in sync with historical  
63 data. Fourteen percent of the levy is uncollected in the amount of \$900,000. Currently  
64 there is 2.8 million on hand in cash management for the third quarter.

65  
66 The results of the audit are consistent with an adjustment of \$280,000. There is a memo in  
67 the packet that answers any questions that were received. There is an operating deficit of  
68 \$1,146.00.

69  
70 Mr. Bruce asked that anyone who has questions to please contact him.

71  
72 Chairman Lemois thanked the Finance Department for all the extra work done and that it  
73 was much appreciated for getting the reports out so quickly. The next meeting is not until  
74 the end of January.

75  
76 Commissioner Koutsogiane questioned the two different checking accounts used on the  
77 itemizations. He questioned how the payments were made to the administrative staff and  
78 to the firefighters. Mr. Bruce explained that it comes out of a Navigant account and is  
79 available to the public. Chairman Lemois pointed out that it would come out of the salaries  
80 line item.

COMMISSIONER CHAMPAGNE MOVED TO APPROVE THE OCTOBER/NOVEMBER FINANCE REPORTS. SECOND BY COMMISSIONER PARENT. MOTION PASSED 4-1 WITH COMMISSIONER SCULLIN VOTING NAY.

C. Fiscal Year 2014-2015 Audits for VFFD, CFD, CHFD & NCFD.

Chairman Lemois started off by thanking the firm, P.P.A., for their work on the audits. It was far from the norm even from municipal auditing. We had four different fire districts being audited out of one location, all in different formats. This was a typical or smooth audit and wanted to thank Tom, Diane, Beth, Joan, Kerry, the Chief, Commissioner Champagne for their work and providing the information requested by the Auditors

The Chairman noted that the tremendous amount of information will make it inconceivable to get through them all tonight. He went on to state that the Auditors can present and the Committee can accept them tonight. If we want to ask some general question we could do that, and we can take the next few weeks to digest these audits and we could come back in January and/or you can make an appointment with Tom Bruce and sit down with him. You can submit your questions in writing and at the January meeting we can get them on the record and you can get credit for asking them, or however you want to handle it. The final audits were received. He added that we want to get them accepted on the record so we can turn them from drafts to actuals. That the four would be ready to be published in hard copy format and on the webpage. The Chairman stated that these audits are an open book and that Mr. Bruce be available to taxpayers or commissioners whenever we need to meet with them to answer any questions. Stating that it is important to maintain the level of transparency that this committee has established.

Joanne Newton presented the audit. She started off by thanking the Commissioners and staff. She stated that Mr. Bruce and the Chief were very cooperative and helpful. This was a first year audit that has never been done before. The four stations had done things differently and some areas she felt were not done in the best manner. Moving forward with a combined District she felt things would be done in a more controlled manner. None of the issues were earth-shattering.

Commissioner Koutsogiane had question on the document was supposed to be prepared by 9/30/15. He asked if she noticed the District that they would need more time. The firm kept in touch with Mr. Bruce and the Auditor General. Commissioner Koutsogiane asked that the Board put her on notice to come back for the January meeting. A draft management letter was given to Mr. Bruce and will be finalized by the end of the week.

Chairman Lemois stated that the Board did get a draft formal on 11/21/15 with the opportunity to review the numbers. With tonight's added information it would be impossible to get through tonight and can revisit at January's meeting. If you feel there should be a separate meeting with Mr. Bruce, he is always available.

Commissioner Scullin had a question on the long-term liabilities for the Valley Falls Fire District. Ms. Newton explained that was for net pension obligations and compensated absences. Chairman Lemois pointed out that this question was answered in detail in the set of questions included in the packet. Ms. Newton further explained that with this being a first year audit, there was no history to compare numbers to.

Commissioner Koutsogiane questioned if and where it was referenced in the report. Ms. Newton stated it was referenced on page 21. Commissioner Koutsogiane also questioned what the accrued compensation absences. These are the hours accrued to be paid in the future.

#### **PUBLIC INPUT**

Chairman Lemois announced that the next meeting will be on 1/26/16 at 7:15 p.m. and will move to one meeting a month on the fourth Tuesday to be held at the Town Chambers. There are ample locations available if more meetings are needed. If anyone cannot make the meetings, they are asked to contact the Chairman.

Mr. Art Lambi asked that the Auditor come back for the January meeting to answer questions publicly. He asked about the management letter and was explained to him that it was not part of the packet but will be issued by the end of the week.

Mr. Lambi also had questions regarding the cash on hand. Chairman Lemois explained that there will be a Capital Expenditure Committee where all of this will be looked at. Mr. Lambi also questioned the Long Term Liabilities and the draft audit numbers. Chairman Lemois stated he would provide him with the reports to review.

Before Commissioner Scullin spoke, Chairman Lemois asked him not to personally attack Mr. Bruce, call him names or disparage his good reputation as respected by the State of Rhode Island, the Auditor General and Department of Revenue, etc. Commissioner Scullin went on to say that the Cumberland Town Council will be aggressively moving in early 2016 to create of Municipal Fire Department and to dissolve this District. He further stated that this is his goal and intention and that is what the taxpayers want.

160 COMMISSIONER CHAMPAGNE MOVED TO ADJOURN REGULAR SESSION AT 8:06 P.M. SECOND  
161 BY COMMISSIONER PARENT. MOTION PASSED 5-0.

162

163 Respectfully Submitted,

164

165

166

167 Debbie Auclair

168 Committee Clerk

169

170 Meeting video as available on:

171 YouTube: Search for Cumberland Fire District

172 CFD Website: [www.cumberlandfire.org](http://www.cumberlandfire.org)

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**CUMBERLAND FIRE DEPARTMENT**  
**FINANCE DEPARTMENT MEMORANDUM**

**To: Honorable Members, Cumberland Fire District Committee**

**From: Finance Director Thomas Bruce**

**Date: 12/22/16**

**Re: Finance Department Report for Month Ending 12/31/15.**

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The purpose of this set of reports is to provide an unaudited partial year summary of the financial status of the Cumberland Fire Department for the six-month period of July 1 to December 31, 2015. Attached are the following listed December year-to-date General Fund financial reports for Fiscal Year 2016:

1. Budget vs. Actual Report – Revenues and Expenditures
2. Trial Balance Listing – General Fund
3. Balance Sheet – General Fund
4. Month of December Profit & Loss Statement
5. Commissioner's Report – Listing of all checks dated and issued in December

The Budget vs. Actual report includes a year to date percentage value for individual revenue and expenditure accounts which have an adopted budget value as listed. Both favorable and unfavorable budget variances are listed on this report.

**Tax Revenues – Current Year – Acct. 4000:** During December \$ 46,650 was collected. As of December 31, 87.94%, or a year to date \$6,245,704, of our July, 2015 tax levy has been collected. Collection efforts are now being administered based on the adjusted payment due date of December 1 and all accounts with unpaid 2015 taxes are formally in a delinquent status.

The remaining 13.06%, or \$ 857,307, of uncollected 2015 taxes as of December 31 represents budgeted revenue in our FY'16 adopted budget. This 13% value, which I feel is slightly higher than it should be, does merit our close monitoring and monthly reporting.

**Revenue – Past Due Amounts – Acct. 4005** from July to December, the District has collected \$ 127,013 in past due tax amounts. This amount represents 48.9% of budget. From January to June, during the tax sale process and afterwards, the remainder of this budgeted amount of \$260,000, or more, will be collected.

**Salaries – Firefighters – Acct. 5340.01:** This \$2.9 million account is our largest expense and needs periodic review and comment. For the first six months of the fiscal year, this account, which tends to have a constant rate of expenditure, is performing on target and equal to budget. As of December 31 and at the six-month point, 48.1 % or \$1,421,805 has been expended.

Please note that for this December, reports that list certain balance sheet accounts and expenditure accounts such as hydrant fees are pending injection of accurate values as of July 1, 2015 which we need to receive from our auditors and then record. If you have questions regarding any of these reports or financial matter, I would appreciate you calling me at my cell #401-474-6281 or emailing me at [tbruce@cumberlandfire.org](mailto:tbruce@cumberlandfire.org).

**Cumberland Fire District**  
**Balance Sheet**  
As of December 31, 2015

	Dec 31, 15
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1001 · Navigant GF Operating	809,832.79
1002 · FNB HRA Checking	14,971.32
1003 · FNB HRA Savings	120,147.30
1004 · FNB Fire Prevention	119,226.71
1005 · Navigant Savings MM	1,308,560.82
1010 · Navigant Comm/Training	21,125.00
1020 · CMEFCU - Comm/Training Acct	40,344.76
<b>Total Checking/Savings</b>	2,434,208.70
<b>Other Current Assets</b>	
1140 · Tax Recievable 2004 & prior	-60.00
1170 · Tax Recievable 2008 & prior	-724.28
1175 · Tax Recievable 2009	-885.97
1180 · Tax Receivable 2010	-1,047.73
1185 · Tax Recievable 2011	-2,100.26
1190 · Tax Recievable 2012	-3,617.25
1195 · Tax Recievable 2013	-36,231.14
1200 · Tax Receivable 2014	-125,736.25
1205 · Tax Recievable 2015	752,894.88
<b>Total Other Current Assets</b>	582,492.00
<b>Total Current Assets</b>	3,016,700.70
<b>Other Assets</b>	
1050 · Petty Cash-Tax Collector	750.00
1055 · Petty Cash Fire Chief	500.00
<b>Total Other Assets</b>	1,250.00
<b>TOTAL ASSETS</b>	<b>3,017,950.70</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
2013 · Payroll Tax SDI WH	12,915.77
2026 · AFLAC	-12.21
2250 · Deferred Income Tax 2015/2016	752,894.88
<b>Total Other Current Liabilities</b>	765,798.44
<b>Total Current Liabilities</b>	765,798.44
<b>Total Liabilities</b>	765,798.44
<b>Equity</b>	
3200 · Unrestricted Net Assets	1,302.43
3300 · Fund Balance transfer from Old	-136,422.36
Net Income	2,387,272.19
<b>Total Equity</b>	2,252,152.26
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>3,017,950.70</b>



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**Cumberland Fire District  
Commissioner's Report  
December 2015**

Type	Num	Date	Name	Account	Paid Amount
Check	EFT	12/06/2015	London Health CDH	1002 · FNB HRA Checking	
				5343.04 · Healthcare Reimbursements	-341.60
				5343.04 · Healthcare Reimbursements	-433.33
TOTAL					-774.93
Check	EFT	12/07/2015		1001 · Navigant GF Operating	
				1205 · Tax Recievable 2015	-716.47
				1200 · Tax Receivable 2014	-428.54
				1195 · Tax Recievable 2013	-205.14
				4010 · Interest Income- Past Due Taxes	-91.13
				5433 · Bank Service Fees	-12.00
TOTAL					-1,453.28
Check	EFT	12/14/2015	London Health CDH	1002 · FNB HRA Checking	
				5343.04 · Healthcare Reimbursements	-512.32
				5343.04 · Healthcare Reimbursements	-181.35
				5343.04 · Healthcare Reimbursements	-1,412.62
				5343.04 · Healthcare Reimbursements	-1,792.34
				5343.04 · Healthcare Reimbursements	-463.67
				5343.04 · Healthcare Reimbursements	-23.47
				5343.04 · Healthcare Reimbursements	-1,718.61
TOTAL					-6,104.38
Check	EFT	12/17/2015		1001 · Navigant GF Operating	
				5433 · Bank Service Fees	-12.00
TOTAL					-12.00
Check	EFT	12/21/2015	London Health CDH	1002 · FNB HRA Checking	
				5343.04 · Healthcare Reimbursements	-403.33
				5343.04 · Healthcare Reimbursements	-443.07
TOTAL					-846.40
Check	POS	12/02/2015	Rhode Island Association of Fire Chiefs	1001 · Navigant GF Operating	
				5416 · Fire Chief Supplies & Exp	-105.00
TOTAL					-105.00
Check	POS	12/10/2015	Office Depot	1001 · Navigant GF Operating	
				5442 · Fire Prevention Offset	-44.84
TOTAL					-44.84
Check	POS	12/10/2015	Carbonite	1001 · Navigant GF Operating	
				5413 · Treasurer Expenses	-99.99
TOTAL					-99.99
Check	POS	12/10/2015	Adobe Systems Inc.	1001 · Navigant GF Operating	
				5412 · Supplies & Exps - Business Off	-23.88
TOTAL					-23.88
Check	POS	12/15/2015	CODE 42 SOFTWARE	1001 · Navigant GF Operating	
				5434 · Computer Development Program	-19.98
TOTAL					-19.98

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**Cumberland Fire District  
Commissioner's Report  
December 2015**

Type	Num	Date	Name	Account	Paid Amount
Check	POS	12/17/2015	Amazon.com	1001 · Navigant GF Operating	
				5438 · Printing & Postage	-19.98
TOTAL					-19.98
Check	POS	12/17/2015	Amazon.com	1001 · Navigant GF Operating	
				5349 · Manpower Training	-237.32
TOTAL					-237.32
Check	POS	12/19/2015	Adobe Systems Inc.	1001 · Navigant GF Operating	
				5412 · Supplies & Exps - Business Off	-21.39
TOTAL					-21.39
Check	POS	12/19/2015	Adobe Systems Inc.	1001 · Navigant GF Operating	
				5412 · Supplies & Exps - Business Off	-21.39
TOTAL					-21.39
Check	1005	12/10/2015	Cumberland Fire District	1004 · FNB Fire Prevention	
				6030 · Spec. Fund Fire Prevention Exp	-44.84
TOTAL					-44.84
Check	1006	12/15/2015	Cumberland Fire District	1004 · FNB Fire Prevention	
				6030 · Spec. Fund Fire Prevention Exp	-143.69
TOTAL					-143.69
Check	1007	12/15/2015	Petty Cash	1004 · FNB Fire Prevention	
				6030 · Spec. Fund Fire Prevention Exp	-111.24
				6030 · Spec. Fund Fire Prevention Exp	-7.89
TOTAL					-119.13
Check	1617	12/03/2015	RIAFC	1001 · Navigant GF Operating	
				5416 · Fire Chief Supplies & Exp	-150.00
TOTAL					-150.00
Check	1618	12/03/2015	Depault Ace Hardware	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-436.53
				5234 · Building Supplies, Repair & Imp	39.02
TOTAL					-397.51
Check	1619	12/03/2015	Bulldog Fire Apparatus	1001 · Navigant GF Operating	
TOTAL					0.00
Check	1620	12/03/2015	Murphy Specialty, Inc	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-398.00
TOTAL					-398.00
Check	1621	12/03/2015	Ralco Equipment Co., Inc	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-15.00

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**Cumberland Fire District  
Commissioner's Report  
December 2015**

Type	Num	Date	Name	Account	Paid Amount
TOTAL					-15.00
Check	1622	12/03/2015	Emergency Reporting	1001 · Navigant GF Operating 5129 · Shared Communications	-405.67
TOTAL					-405.67
Check	1623	12/03/2015	Wastewater Treatment Services, Inc	1001 · Navigant GF Operating 5236 · Sewer Assessment & Usage	-340.00
TOTAL					-340.00
Check	1624	12/03/2015	C & S Specialty, Inc.	1001 · Navigant GF Operating 5416 · Fire Chief Supplies & Exp	-325.00
TOTAL					-325.00
Check	1625	12/03/2015	WB Mason Co., Inc	1001 · Navigant GF Operating 5437 · Tax Collector Expenses	-23.33
TOTAL					-23.33
Check	1626	12/03/2015	PitneyBowes	1001 · Navigant GF Operating	0.00
TOTAL					0.00
Check	1627	12/03/2015	Verizon	1001 · Navigant GF Operating 5231 · Telephone	-446.25
TOTAL					-446.25
Check	1628	12/03/2015	Moore Medical	1001 · Navigant GF Operating 5124 · First Aid Equipment & Suppl	-155.16
TOTAL					-155.16
Check	1629	12/03/2015	National Grid Electric	1001 · Navigant GF Operating 5232 · Electricity	-30.66
TOTAL					-30.66
Check	1630	12/03/2015	National Grid Electric	1001 · Navigant GF Operating 5232 · Electricity	-30.66
TOTAL					-30.66
Check	1631	12/03/2015	CallBack Staffing Solutions	1001 · Navigant GF Operating 5129 · Shared Communications	-105.47
TOTAL					-105.47
Check	1632	12/03/2015	Purchase Power	1001 · Navigant GF Operating 5438 · Printing & Postage	-100.00
TOTAL					-100.00
Check	1633	12/03/2015	Bulldog Fire Apparatus	1001 · Navigant GF Operating 5112 · Vehicle Repair & Maintenance	-1,609.55



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**Cumberland Fire District  
Commissioner's Report  
December 2015**

Type	Num	Date	Name	Account	Paid Amount
TOTAL					-1,609.55
Check	1634	12/03/2015	Shell Fleet Plus	1001 · Navigant GF Operating 5111 · Vehicle Gas & Oil	-133.65
TOTAL					-133.65
Check	1635	12/04/2015	Cox Communications Internet	1001 · Navigant GF Operating	0.00
TOTAL					0.00
Check	1636	12/04/2015	Pawtucket Water Supply Board	1001 · Navigant GF Operating 5238 · Hydrant Fees - Cumb/Pawt	-11,157.37
TOTAL					-11,157.37
Check	1637	12/04/2015	Cox Communications Internet	1001 · Navigant GF Operating 5230 · Utilities - Cox	-65.02
TOTAL					-65.02
Check	1638	12/07/2015	Thomas Bruce III	1001 · Navigant GF Operating 5415 · Finance Management Fee	-2,737.50
TOTAL					-2,737.50
Check	1639	12/10/2015	Allied Auto Parts	1001 · Navigant GF Operating 5112 · Vehicle Repair & Maintenance 5112 · Vehicle Repair & Maintenance 5112 · Vehicle Repair & Maintenance	-12.99 0.86 -5.68
TOTAL					-17.81
Check	1640	12/10/2015	Blue Cross & Blue Shield	1001 · Navigant GF Operating 5343.02 · Healthcare Insurance - Retirees	-879.00
TOTAL					-879.00
Check	1641	12/10/2015	Cox Communications Internet	1001 · Navigant GF Operating 5230 · Utilities - Cox	-69.00
TOTAL					-69.00
Check	1642	12/10/2015	Cox Communications	1001 · Navigant GF Operating 5231 · Telephone	-134.62
TOTAL					-134.62
Check	1643	12/10/2015	Cyber Communications, Inc	1001 · Navigant GF Operating 5122 · Radio Equipment Upgrades & Main 5122 · Radio Equipment Upgrades & Main	-75.00 -125.00
TOTAL					-200.00
Check	1644	12/10/2015	EXXONMOBIL	1001 · Navigant GF Operating 5111 · Vehicle Gas & Oil	-410.01
TOTAL					-410.01
Check	1645	12/10/2015	Paul Foisy	1001 · Navigant GF Operating	

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**Cumberland Fire District  
Commissioner's Report  
December 2015**

Type	Num	Date	Name	Account	Paid Amount
				5234 · Building Supplies, Repair & Imp	-143.69
TOTAL					-143.69
Check	1646	12/10/2015	Janitech	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-882.96
TOTAL					-882.96
Check	1647	12/10/2015	RITCA	1001 · Navigant GF Operating	
				5443 · Professional Development	-30.00
				5443 · Professional Development	-30.00
TOTAL					-60.00
Check	1648	12/10/2015	National Grid Electric	1001 · Navigant GF Operating	
				5232 · Electricity	-16.25
TOTAL					-16.25
Check	1649	12/10/2015	National Grid Gas	1001 · Navigant GF Operating	
				5233 · Gas & Hot Water	-420.95
TOTAL					-420.95
Check	1650	12/10/2015	National Grid Gas	1001 · Navigant GF Operating	
				5233 · Gas & Hot Water	-243.32
TOTAL					-243.32
Check	1651	12/10/2015	National Grid Electric	1001 · Navigant GF Operating	
				5232 · Electricity	-792.62
TOTAL					-792.62
Check	1652	12/10/2015	National Grid Gas	1001 · Navigant GF Operating	
				5233 · Gas & Hot Water	-115.00
TOTAL					-115.00
Check	1653	12/10/2015	National Grid Gas	1001 · Navigant GF Operating	
				5233 · Gas & Hot Water	-312.39
TOTAL					-312.39
Check	1654	12/10/2015	Ralco Equipment Co., Inc	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-1,368.54
TOTAL					-1,368.54
Check	1655	12/10/2015	Roger's Ace Hardware Inc	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-28.82
TOTAL					-28.82
Check	1656	12/10/2015	Staples Credit	1001 · Navigant GF Operating	
				5412 · Supplies & Exps - Business Off	-81.48

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**Cumberland Fire District**  
**Commissioner's Report**  
December 2015

Type	Num	Date	Name	Account	Paid Amount
TOTAL					-81.48
Check	1657	12/10/2015	TH Malloy & Sons, Inc	1001 · Navigant GF Operating	
				5111 · Vehicle Gas & Oil	-2,387.84
TOTAL					-2,387.84
Check	1658	12/10/2015	Verizon Wireless	1001 · Navigant GF Operating	
				5231 · Telephone	-179.97
TOTAL					-179.97
Check	1659	12/10/2015	WB Mason Co., Inc	1001 · Navigant GF Operating	
				5437 · Tax Collector Expenses	-30.08
TOTAL					-30.08
Check	1660	12/10/2015	WB Mason Co., Inc	1001 · Navigant GF Operating	
				5437 · Tax Collector Expenses	-64.00
TOTAL					-64.00
Check	1661	12/10/2015	National Grid Gas	1001 · Navigant GF Operating	
				5233 · Gas & Hot Water	-280.95
TOTAL					-280.95
Check	1662	12/10/2015	Zoll Medical Corp	1001 · Navigant GF Operating	
				5124 · First Aid Equipment & Suppl	-510.00
TOTAL					-510.00
Check	1663	12/10/2015	S&D Road Service	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-1,098.34
TOTAL					-1,098.34
Check	1664	12/15/2015	Petty Cash	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-19.10
				5234 · Building Supplies, Repair & Imp	-52.82
				5112 · Vehicle Repair & Maintenance	-60.12
				5413 · Treasurer Expenses	-12.00
				5234 · Building Supplies, Repair & Imp	-3.98
TOTAL					-148.02
Check	1665	12/15/2015	Parmelee Poirier & Associates	1001 · Navigant GF Operating	
				6025 · Spec. Fund Merger L A & C	-18,334.00
TOTAL					-18,334.00
Check	1666	12/17/2015	Agera Energy	1001 · Navigant GF Operating	
				5232 · Electricity	-528.16
TOTAL					-528.16
Check	1667	12/17/2015	Apollo Safety, Inc	1001 · Navigant GF Operating	
				5125 · Equipment Testing & Certificati	-85.00



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**Cumberland Fire District  
Commissioner's Report  
December 2015**

Type	Num	Date	Name	Account	Paid Amount
TOTAL					-85.00
Check	1668	12/17/2015	Cumberland Pest Control, LLC	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-25.00
				5234 · Building Supplies, Repair & Imp	-25.00
				5234 · Building Supplies, Repair & Imp	-30.00
TOTAL					-80.00
Check	1669	12/17/2015	Janitech	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-56.31
				5234 · Building Supplies, Repair & Imp	-65.53
TOTAL					-121.84
Check	1670	12/17/2015	Moore Medical	1001 · Navigant GF Operating	
				5124 · First Aid Equipment & Suppl	-350.26
TOTAL					-350.26
Check	1671	12/17/2015	Narragansett Bay Commission	1001 · Navigant GF Operating	
				5236 · Sewer Assessment & Usage	-135.37
TOTAL					-135.37
Check	1672	12/17/2015	Narragansett Bay Commission	1001 · Navigant GF Operating	
				5236 · Sewer Assessment & Usage	-49.29
TOTAL					-49.29
Check	1673	12/17/2015	Narragansett Bay Commission	1001 · Navigant GF Operating	
				5236 · Sewer Assessment & Usage	-95.66
TOTAL					-95.66
Check	1674	12/17/2015	National Grid Electric	1001 · Navigant GF Operating	
				5232 · Electricity	-477.63
TOTAL					-477.63
Check	1675	12/17/2015	National Grid Electric	1001 · Navigant GF Operating	
				5232 · Electricity	-414.07
TOTAL					-414.07
Check	1676	12/17/2015	National Grid Electric	1001 · Navigant GF Operating	
				5232 · Electricity	-412.74
TOTAL					-412.74
Check	1677	12/17/2015	Ready Refresh	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-136.81
TOTAL					-136.81
Check	1678	12/17/2015	Shell Fleet Plus	1001 · Navigant GF Operating	
				5111 · Vehicle Gas & Oil	-43.74
TOTAL					-43.74

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**Cumberland Fire District  
Commissioner's Report  
December 2015**

Type	Num	Date	Name	Account	Paid Amount
Check	1679	12/17/2015	Shipman's Fire Equipment	1001 · Navigant GF Operating	
				5125 · Equipment Testing & Certificati	-45.00
TOTAL					-45.00
Check	1680	12/17/2015	Verizon Wireless	1001 · Navigant GF Operating	
				5231 · Telephone	-80.02
TOTAL					-80.02
Check	1681	12/17/2015	Verizon Wireless	1001 · Navigant GF Operating	
				5231 · Telephone	-16.99
TOTAL					-16.99
Check	1682	12/17/2015	VFIS	1001 · Navigant GF Operating	
				5411 · Insurances	-5,383.00
TOTAL					-5,383.00
Check	1683	12/17/2015	Western Coventry Fire Department	1001 · Navigant GF Operating	
				5349.01 · Drills & Training	-200.00
TOTAL					-200.00
Check	1684	12/17/2015	Woonsocket Door	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-452.00
TOTAL					-452.00
Check	1685	12/17/2015	Frank Zabatta	1001 · Navigant GF Operating	
				5340.11 · Salaries - Clothing Allowances	-412.98
TOTAL					-412.98
Check	1686	12/17/2015	A. Charpentier Power Systems	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-193.00
TOTAL					-193.00
Check	1687	12/17/2015	J & J Small Engine Clinic	1001 · Navigant GF Operating	
				5121 · Upgrading & Equipment Purchases	-133.30
TOTAL					-133.30
Check	1688	12/17/2015	1st Responder Newspaper	1001 · Navigant GF Operating	
				5349.02 · FP & EMS Training	-80.00
TOTAL					-80.00
Check	1689	12/17/2015	Pawtucket Water Supply Board	1001 · Navigant GF Operating	
				5237 · Water Usage Fees	-30.52
TOTAL					-30.52
Check	1690	12/17/2015	ICSC	1001 · Navigant GF Operating	
				5235 · Air Cascade Maintenance	-338.80



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**Cumberland Fire District**  
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Type	Num	Date	Name	Account	Paid Amount
TOTAL					-338.80
Check	1691	12/17/2015	Pawtucket Water Supply Board	1001 · Navigant GF Operating	
				5238 · Hydrant Fees - Cumb/Pawt	-10,797.45
TOTAL					-10,797.45
Check	1692	12/17/2015	Postmaster	1001 · Navigant GF Operating	
				5438 · Printing & Postage	-196.00
TOTAL					-196.00
Check	1693	12/18/2015	Cox Communications Internet	1001 · Navigant GF Operating	
TOTAL					0.00
Check	1694	12/18/2015	Cox Communications Internet	1001 · Navigant GF Operating	
				5231 · Telephone	-214.66
TOTAL					-214.66
Check	1695	12/21/2015	Thomas Bruce III	1001 · Navigant GF Operating	
				5415 · Finance Management Fee	-2,268.75
TOTAL					-2,268.75
Check	1696	12/23/2015	Kenneth Finlay	1001 · Navigant GF Operating	
				5416 · Fire Chief Supplies & Exp	-65.02
TOTAL					-65.02
Check	1697	12/23/2015	Jeffrey McCabe	1001 · Navigant GF Operating	
				5416 · Fire Chief Supplies & Exp	-309.21
TOTAL					-309.21
Check	1698	12/23/2015	Eric Dirosario	1001 · Navigant GF Operating	
				5352 · Education Tuition Costs	-843.00
TOTAL					-843.00
Check	1699	12/23/2015	Bulldog Fire Apparatus	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-225.50
TOTAL					-225.50
Check	1700	12/23/2015	TRIPP-Batteries Plus	1001 · Navigant GF Operating	
				5122 · Radio Equipment Upgrades & Main	-469.50
TOTAL					-469.50
Check	1701	12/23/2015	Blue Cross & Blue Shield	1001 · Navigant GF Operating	
				5343.01 · Healthcare Insurances	-76,284.34
TOTAL					-76,284.34
Check	1702	12/23/2015	C & S Specialty, Inc.	1001 · Navigant GF Operating	
				5121 · Upgrading & Equipment Purchases	-291.00

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**Cumberland Fire District**  
**Commissioner's Report**  
December 2015

Type	Num	Date	Name	Account	Paid Amount
TOTAL					-291.00
Check	1703	12/23/2015	Cox Communications Internet	1001 · Navigant GF Operating	
				5231 · Telephone	-121.50
TOTAL					-121.50
Check	1704	12/23/2015	Delta Dental	1001 · Navigant GF Operating	
				5344 · Dental Insurance	-5,508.00
TOTAL					-5,508.00
Check	1705	12/23/2015	Northeast Electrical	1001 · Navigant GF Operating	
				5122 · Radio Equipment Upgrades & Main	-21.00
TOTAL					-21.00
Check	1706	12/23/2015	Occupational Health	1001 · Navigant GF Operating	
				5349.03 · Medical Examinations	-671.00
TOTAL					-671.00
Check	1707	12/23/2015	Specialty Vehicles, Inc	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-3,087.23
TOTAL					-3,087.23
Check	1708	12/23/2015	Verizon Wireless	1001 · Navigant GF Operating	
				5231 · Telephone	-27.14
TOTAL					-27.14
Check	1709	12/23/2015	Verizon Wireless	1001 · Navigant GF Operating	
				5231 · Telephone	-80.02
TOTAL					-80.02
Check	1710	12/30/2015	C & S Specialty, Inc.	1001 · Navigant GF Operating	
				5416 · Fire Chief Supplies & Exp	-953.68
				5122 · Radio Equipment Upgrades & Main	-48.24
TOTAL					-1,001.92
Check	1711	12/30/2015	David Cinq-Mars	1001 · Navigant GF Operating	
				5352 · Education Tuition Costs	-601.00
TOTAL					-601.00
Check	1712	12/30/2015	Kevin Clarke	1001 · Navigant GF Operating	
				5343.02 · Healthcare Insurance - Retirees	-39.82
				5343.02 · Healthcare Insurance - Retirees	-39.82
				5343.02 · Healthcare Insurance - Retirees	43.14
TOTAL					-36.50
Check	1713	12/30/2015	Cox Communications Internet	1001 · Navigant GF Operating	
				5231 · Telephone	-64.20
TOTAL					-64.20

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**Cumberland Fire District  
Commissioner's Report  
December 2015**

Type	Num	Date	Name	Account	Paid Amount
Check	1714	12/30/2015	Cyber Communications, Inc	1001 · Navigant GF Operating	
				5122 · Radio Equipment Upgrades & Main	-190.00
TOTAL					-190.00
Check	1715	12/30/2015	Depault Ace Hardware	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-333.14
				5234 · Building Supplies, Repair & Imp	25.84
TOTAL					-307.30
Check	1716	12/30/2015	Minuteman Trucks, Inc	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-23.42
				5112 · Vehicle Repair & Maintenance	-49.69
TOTAL					-73.11
Check	1717	12/30/2015	Moore Medical	1001 · Navigant GF Operating	
				5124 · First Aid Equipment & Suppl	-102.36
				5124 · First Aid Equipment & Suppl	-313.62
				5124 · First Aid Equipment & Suppl	-191.09
				5124 · First Aid Equipment & Suppl	83.18
TOTAL					-523.89
Check	1718	12/30/2015	National Grid Electric	1001 · Navigant GF Operating	
				5232 · Electricity	-40.34
TOTAL					-40.34
Check	1719	12/30/2015	National Grid Electric	1001 · Navigant GF Operating	
				5232 · Electricity	-40.34
TOTAL					-40.34
Check	1720	12/30/2015	PitneyBowes	1001 · Navigant GF Operating	
				5438 · Printing & Postage	-200.00
TOTAL					-200.00
Check	1721	12/30/2015	Power Products Systems, LLC	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-874.86
TOTAL					-874.86
Check	1722	12/30/2015	Ralco Equipment Co., Inc	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-634.62
TOTAL					-634.62
Check	1723	12/30/2015	Shell Fleet Plus	1001 · Navigant GF Operating	
				5111 · Vehicle Gas & Oil	-131.02
TOTAL					-131.02
Check	1724	12/30/2015	Staples Credit	1001 · Navigant GF Operating	
				5413 · Treasurer Expenses	-86.48
				5413 · Treasurer Expenses	-18.79
				5413 · Treasurer Expenses	-41.98
				5413 · Treasurer Expenses	-9.99



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**Cumberland Fire District  
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December 2015**

Type	Num	Date	Name	Account	Paid Amount
				5413 · Treasurer Expenses	-8.99
TOTAL					-166.23
Check	1725	12/30/2015	Verizon	1001 · Navigant GF Operating	
				5231 · Telephone	-444.02
TOTAL					-444.02
Check	1726	12/30/2015	Yazbak & Company LTD	1001 · Navigant GF Operating	
				5441 · External Accounting Fees	-165.00
				5441 · External Accounting Fees	-450.00
TOTAL					-615.00

**Cumberland Fire District**  
**Profit & Loss Budget vs. Actual**  
**December 31, 2015**

	TOTAL			
	Dec 31, 2015	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4000 · Tax Revenues-Current year	6,245,703.69	7,103,011.00	-857,307.31	87.93%
4001 · Abatement Adjustments	-9,874.58			
4005 · Revenue - Past Due Taxes	127,012.92	260,000.00	-132,987.08	48.85%
4007 · NSF Fee Reimbursement Income	289.00			
4010 · Interest Income- Past Due Taxes	33,280.90			
4015 · Fire Prevention/Plan Review	123,101.00			
4050 · Interest Income General Fund	8,560.82			
4055 · Interest Income HRA Fund	137.30			
4065 · Interest Income Fire Prevention	0.00			
4075 · Interest Income Comm/Training	33.05			
4105 · Reimbursed Insurance-Former EE	10,682.24			
4110 · Miscellaneous Other Income	21,043.86			
4110.1 · Revenue Rescue Income	3,342.00			
4110.2 · Insurance Reimbursement	28,545.06			
4114 · Income Radio Box Alarm Maint	21,125.00			
4115 · Tax Sale Fee Income	4,622.33			
<b>Total Income</b>	<b>6,617,604.59</b>	<b>7,363,011.00</b>	<b>-745,406.41</b>	<b>89.88%</b>
<b>Expense</b>				
5111 · Vehicle Gas & Oil	15,210.70	65,000.00	-49,789.30	23.4%
5112 · Vehicle Repair & Maintenance	42,509.67	77,000.00	-34,490.33	55.21%
5121 · Upgrading & Equipment Purchases	11,874.91	30,000.00	-18,125.09	39.58%
5122 · Radio Equipment Upgrades & Main	4,118.77	5,000.00	-881.23	82.38%
5123 · Equipment Supplies & Repairs	1,673.67	7,500.00	-5,826.33	22.32%
5124 · First Aid Equipment & Suppl	4,613.77	10,000.00	-5,386.23	46.14%
5125 · Equipment Testing & Certificati	3,505.00	2,800.00	705.00	125.18%
5126 · Fire Alarm	0.00	1,500.00	-1,500.00	0.0%
5127 · Furnishings	0.00	2,000.00	-2,000.00	0.0%
5128 · Communications Upgrades	1,540.00	1,000.00	540.00	154.0%
5129 · Shared Communications	2,661.17	2,000.00	661.17	133.06%
5130 · Truck Tires	0.00	0.00	0.00	0.0%
5230 · Utilities - Cox	203.02	600.00	-396.98	33.84%
5231 · Telephone	9,074.29	20,000.00	-10,925.71	45.37%
5232 · Electricity	18,120.55	35,000.00	-16,879.45	51.77%
5233 · Gas & Hot Water	3,419.54	22,000.00	-18,580.46	15.54%
5234 · Building Supplies, Repair & Imp	17,900.48	42,000.00	-24,099.52	42.62%
5235 · Air Cascade Maintenance	528.80	950.00	-421.20	55.66%
5236 · Sewer Assessment & Usage	1,685.93	2,800.00	-1,114.07	60.21%
5237 · Water Usage Fees	1,283.85	20,000.00	-18,716.15	6.42%
5238 · Hydrant Fees - Cumb/Pawt	325,649.42	219,364.00	106,285.42	148.45%
5340 · Firefighter Salaries & Wages	0.00	0.00	0.00	0.0%
5340.01 · Salaries - Firefighters	1,421,804.59	2,871,927.00	-1,450,122.41	49.51%
5340.02 · Salaries - Overtime Wages	141,672.26	0.00	141,672.26	100.0%
5340.03 · Salaries - Holiday Pay	99,712.07	164,775.00	-65,062.93	60.51%
5340.04 · Salaries - Vacation OT	233,917.81	373,848.00	-139,930.19	62.57%
5340.05 · Salaries - Sick Pay OT	102,363.63	79,083.00	23,280.63	129.44%
5340.06 · Salaries - Personal OT	26,584.35	65,184.00	-38,599.65	40.78%

**Cumberland Fire District**  
**Profit & Loss Budget vs. Actual**  
**December 31, 2015**

	TOTAL			
	Dec 31, 2015	Budget	\$ Over Budget	% of Budget
5340.07 · Salaries - Other	19,471.95	0.00	19,471.95	100.0%
5340.08 · Salaries - Longevity Pay	54,453.68	108,536.00	-54,082.32	50.17%
5340.09 · Salaries - Acting Officer Pay	1,219.73	0.00	1,219.73	100.0%
5340.10 · Salaries - Detail Pay	12,287.90	0.00	12,287.90	100.0%
5340.11 · Salaries - Clothing Allowances	46,712.98	54,900.00	-8,187.02	85.09%
5340.12 · Salaries - Injured on duty	57,215.35	0.00	57,215.35	100.0%
5340.13 · Salaries - Education Incentive	7,000.00	7,500.00	-500.00	93.33%
5340.14 · Salaries - EMT Incentive	0.00	80,400.00	-80,400.00	0.0%
5341 · Payroll Tax Expenses	173,409.27	308,375.00	-134,965.73	56.23%
5342 · Pension Plan Expenses	345,215.05	738,516.00	-393,300.95	46.74%
5343 · Medical Insurance Benefits	0.00	0.00	0.00	0.0%
5343.01 · Healthcare Insurances	522,578.87	783,662.00	-261,083.13	66.68%
5343.02 · Healthcare Insurance - Retirees	5,510.76	144,000.00	-138,489.24	3.83%
5343.03 · Healthcare deductions from pay	-34,910.00	-66,300.00	31,390.00	52.66%
5343.04 · Healthcare Reimbursements	26,552.68	160,000.00	-133,447.32	16.6%
5344 · Dental Insurance	37,648.40	67,099.00	-29,450.60	56.11%
5345 · Vision Care	5,100.00	5,150.00	-50.00	99.03%
5346 · Life Insurance Benefits	10,000.00	10,350.00	-350.00	96.62%
5348 · Call Firefighters Stipends	11,167.00	47,000.00	-35,833.00	23.76%
5349 · Manpower Training	-2,391.18	0.00	-2,391.18	100.0%
5349.01 · Drills & Training	1,930.00	17,750.00	-15,820.00	10.87%
5349.02 · FP & EMS Training	269.90	3,000.00	-2,730.10	9.0%
5349.03 · Medical Examinations	671.00	3,000.00	-2,329.00	22.37%
5350 · PT Firefighters Salaries & Wage	0.00	0.00	0.00	0.0%
5350.01 · Salaries - Part Time FF's	0.00	20,592.00	-20,592.00	0.0%
5350.02 · Part Time - Uniforms/Clothing	0.00	500.00	-500.00	0.0%
5351 · Employee Support Health&Welfare	3,746.00	2,000.00	1,746.00	187.3%
5352 · Education Tuition Costs	1,642.99	18,000.00	-16,357.01	9.13%
5411 · Insurances	182,273.00	310,000.00	-127,727.00	58.8%
5412 · Supplies & Exps - Business Off	4,001.52	3,000.00	1,001.52	133.38%
5413 · Treasurer Expenses	679.39	3,000.00	-2,320.61	22.65%
5415 · Finance Management Fee	27,618.75	78,000.00	-50,381.25	35.41%
5416 · Fire Chief Supplies & Exp	3,781.11	2,000.00	1,781.11	189.06%
5418 · Newspaper Advertisements	0.00	750.00	-750.00	0.0%
5419 · Computerized Tax Bills	6,487.14	6,000.00	487.14	108.12%
5420 · Computerized Payroll Proc. Fees	5,615.60	8,000.00	-2,384.40	70.2%
5422 · District Commissioner Stipends	0.00	0.00	0.00	0.0%
5422.01 · Stipends - Committee Members	0.00	0.00	0.00	0.0%
5422.02 · Stipends - Committee Members St	0.00	0.00	0.00	0.0%
5424 · Salaries - Administration Staff	67,292.42	128,900.00	-61,607.58	52.21%
5425 · Salaries - Clerk	1,333.35	3,200.00	-1,866.65	41.67%
5427 · Legal & Labor Relation Fees	2,573.25	12,000.00	-9,426.75	21.44%
5428 · Moderator Stipends	0.00	0.00	0.00	0.0%
5429 · District Accountant Stipend	0.00	0.00	0.00	0.0%
5430 · Payroll Taxes - Administrative	0.00	16,000.00	-16,000.00	0.0%
5431 · Part Time Clerks - Tax Season	385.00	10,000.00	-9,615.00	3.85%
5432 · Affiliated Fire Associations	0.00	450.00	-450.00	0.0%
5433 · Bank Service Fees	-541.80	1,250.00	-1,791.80	-43.34%
5434 · Computer Development Program	3,527.94	3,500.00	27.94	100.8%

**Cumberland Fire District**  
**Profit & Loss Budget vs. Actual**  
**December 31, 2015**

		TOTAL		
	Dec 31, 2015	Budget	\$ Over Budget	% of Budget
5435 · Grants - Matching Funds	0.00	5,000.00	-5,000.00	0.0%
5436 · Office Equipment	1,150.80	3,000.00	-1,849.20	38.36%
5437 · Tax Collector Expenses	758.99	3,000.00	-2,241.01	25.3%
5438 · Printing & Postage	1,814.61	7,000.00	-5,185.39	25.92%
5439 · Professional Fees	1,200.00	3,500.00	-2,300.00	34.29%
5440 · Annual Meeting Expense	0.00	0.00	0.00	0.0%
5441 · External Accounting Fees	1,035.00	0.00	1,035.00	100.0%
5442 · Fire Prevention Offset	175.00	0.00	175.00	100.0%
5443 · Professional Development	60.00	0.00	60.00	100.0%
5444 · Stenographer	0.00	0.00	0.00	0.0%
5500 · Refunds & Abatements	29,226.57	0.00	29,226.57	100.0%
5510 · Transfer to Accrued Benefits Fu	0.00	0.00	0.00	0.0%
5520 · Transfer to Truck Replacement F	0.00	0.00	0.00	0.0%
5520.01 · Restricted - Truck Loan Princ	0.00	54,000.00	-54,000.00	0.0%
5520.02 · Restricted - Truck Loan Interes	0.00	8,400.00	-8,400.00	0.0%
5530 · Restricted - Contingency	876.83	10,000.00	-9,123.17	8.77%
5540 · Restricted - Cap Improvs Statio	18,231.71	42,700.00	-24,468.29	42.7%
5550 · Restricted - Legal Claims	1,746.84	0.00	1,746.84	100.0%
5560 · Restricted - Sick Time Payout	0.00	5,000.00	-5,000.00	0.0%
5600 · Tax - Legal & Collection Fees	200.00	0.00	200.00	100.0%
6025 · Spec. Fund Merger L A & C	55,000.00			
6030 · Spec. Fund Fire Prevention Exp	7,417.54			
6040 · Spec. Fund Air Cascade Exp	835.33			
6050 · Spec. Fund Fire Alarm Box	7,445.93			
6075 · Tax Sale Fees	0.00	0.00	0.00	0.0%
<b>Total Expense</b>	<b>4,230,332.40</b>	<b>7,363,011.00</b>	<b>-3,132,678.60</b>	<b>57.45%</b>
<b>Net Ordinary Income</b>	<b>2,387,272.19</b>	<b>0.00</b>	<b>2,387,272.19</b>	<b>100.0%</b>
<b>Net Income</b>	<b>2,387,272.19</b>	<b>0.00</b>	<b>2,387,272.19</b>	<b>100.0%</b>

# Cumberland Fire District

## Profit & Loss

### December 2015

	Dec 15
Ordinary Income/Expense	
Income	
4000 · Tax Revenues-Current year	47,649.72
4005 · Revenue - Past Due Taxes	16,403.31
4007 · NSF Fee Reimbursement Income	37.00
4010 · Interest Income- Past Due Taxes	5,742.04
4015 · Fire Prevention/Plan Review	2,835.00
4050 · Interest Income General Fund	1,130.38
4055 · Interest Income HRA Fund	25.41
4075 · Interest Income Comm/Training	15.25
4105 · Reimbursed Insurance-Former EE	1,704.22
4110 · Miscellaneous Other Income	2,913.88
4110.1 · Revenue Rescue Income	990.00
4110.2 · Insurance Reimbursement	3,600.00
4115 · Tax Sale Fee Income	3,283.51
Total Income	86,329.72
Expense	
5111 · Vehicle Gas & Oil	3,106.26
5112 · Vehicle Repair & Maintenance	9,064.68
5121 · Upgrading & Equipment Purchases	424.30
5122 · Radio Equipment Upgrades & Main	928.74
5124 · First Aid Equipment & Suppl	1,539.31
5125 · Equipment Testing & Certificati	130.00
5129 · Shared Communications	511.14
5230 · Utilities - Cox	134.02
5231 · Telephone	1,809.39
5232 · Electricity	2,783.47
5233 · Gas & Hot Water	1,372.61
5234 · Building Supplies, Repair & Imp	3,074.14
5235 · Air Cascade Maintenance	338.80
5236 · Sewer Assessment & Usage	620.32
5237 · Water Usage Fees	30.52
5238 · Hydrant Fees - Cumb/Pawt	21,954.82
5340.01 · Salaries - Firefighters	245,728.21
5340.02 · Salaries - Overtime Wages	28,926.68
5340.03 · Salaries - Holiday Pay	28,829.28
5340.04 · Salaries - Vacation OT	30,152.01
5340.05 · Salaries - Sick Pay OT	22,013.24
5340.06 · Salaries - Personal OT	3,156.46
5340.07 · Salaries - Other	14,082.24
5340.08 · Salaries - Longevity Pay	6,387.64
5340.09 · Salaries - Acting Officer Pay	132.60
5340.10 · Salaries - Detail Pay	710.70
5340.11 · Salaries - Clothing Allowances	412.98
5340.12 · Salaries - Injured on duty	42,540.69
5341 · Payroll Tax Expenses	32,797.63
5342 · Pension Plan Expenses	64,460.05
5343.01 · Healthcare Insurances	76,284.34
5343.02 · Healthcare Insurance - Retirees	915.50
5343.03 · Healthcare deductions from pay	-6,875.00
5343.04 · Healthcare Reimbursements	7,725.71
5344 · Dental Insurance	5,508.00
5348 · Call Firefighters Stipends	1,752.00
5349 · Manpower Training	237.32
5349.01 · Drills & Training	200.00
5349.02 · FP & EMS Training	80.00
5349.03 · Medical Examinations	671.00
5352 · Education Tuition Costs	1,444.00
5411 · Insurances	5,383.00
5412 · Supplies & Exps - Business Off	148.14
5413 · Treasurer Expenses	278.22
5415 · Finance Management Fee	5,006.25
5416 · Fire Chief Supplies & Exp	1,907.91
5420 · Computerized Payroll Proc. Fees	873.20



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01/19/16

Accrual Basis

## Cumberland Fire District

### Profit & Loss

December 2015

---

	Dec 15
5424 · Salaries - Administration Staff	12,940.85
5425 · Salaries - Clerk	266.67
5433 · Bank Service Fees	24.00
5434 · Computer Development Program	19.98
5437 · Tax Collector Expenses	117.41
5438 · Printing & Postage	515.98
5441 · External Accounting Fees	615.00
5442 · Fire Prevention Offset	0.00
5443 · Professional Development	60.00
6025 · Spec. Fund Merger L A & C	18,334.00
6030 · Spec. Fund Fire Prevention Exp	307.66
	<hr/>
Total Expense	702,894.07
	<hr/>
Net Ordinary Income	-616,564.35
	<hr/>
Net Income	<b>-616,564.35</b>

---

## Cumberland Fire District

## Trial Balance

As of December 31, 2015

	Dec 31, 15	
	Debit	Credit
1001 · Navigant GF Operating	809,832.79	
1002 · FNB HRA Checking	14,971.32	
1003 · FNB HRA Savings	120,147.30	
1004 · FNB Fire Prevention	119,226.71	
1005 · Navigant Savings MM	1,308,560.82	
1010 · Navigant Comm/Training	21,125.00	
1020 · CMEFCU - Comm/Training Acct	40,344.76	
1140 · Tax Recievable 2004 & prior		60.00
1170 · Tax Recievable 2008 & prior		724.28
1175 · Tax Recievable 2009		885.97
1180 · Tax Receivable 2010		1,047.73
1185 · Tax Recievable 2011		2,100.26
1190 · Tax Recievable 2012		3,617.25
1195 · Tax Recievable 2013		36,231.14
1200 · Tax Receivable 2014		125,736.25
1205 · Tax Recievable 2015	752,894.88	
1050 · Petty Cash-Tax Collector	750.00	
1055 · Petty Cash Fire Chief	500.00	
2000 · Accounts Payable	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		12,915.77
2015 · Union Dues WH	0.00	
2020.1 · State Pension W/H 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 NAT	0.00	
2026 · AFLAC	12.21	
2027.2 · Garnishment WH (CF2)	0.00	
2027.3 · Garnishment WH (CH4)	0.00	
2027.4 · Garnishment WH (NC5)	0.00	
2035 · CMEFCU - SAVINGS	0.00	
2250 · Deferred Income Tax 2015/2016		752,894.88
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	
3200 · Unrestricted Net Assets		1,302.43
3300 · Fund Balance transfer from Old	136,422.36	
4000 · Tax Revenues-Current year		6,245,703.69
4001 · Abatement Adjustments	9,874.58	
4005 · Revenue - Past Due Taxes		127,012.92
4007 · NSF Fee Reimbursement Income		289.00
4010 · Interest Income- Past Due Taxes		33,280.90
4015 · Fire Prevention/Plan Review		123,101.00
4050 · Interest Income General Fund		8,560.82
4055 · Interest Income HRA Fund		137.30
4065 · Interest Income Fire Prevention	0.00	
4075 · Interest Income Comm/Training		33.05
4105 · Reimbursed Insurance-Former EE		10,682.24
4110 · Miscellaneous Other Income		21,043.86
4110.1 · Revenue Rescue Income		3,342.00
4110.2 · Insurance Reimbursement		28,545.06
4114 · Income Radio Box Alarm Maint		21,125.00
4115 · Tax Sale Fee Income		4,622.33
5111 · Vehicle Gas & Oil	15,210.70	
5112 · Vehicle Repair & Maintenance	42,509.67	
5121 · Upgrading & Equipment Purchases	11,874.91	
5122 · Radio Equipment Upgrades & Main	4,118.77	
5123 · Equipment Supplies & Repairs	1,673.67	
5124 · First Aid Equipment & Suppl	4,613.77	

## Cumberland Fire District

## Trial Balance

As of December 31, 2015

	Dec 31, 15	
	Debit	Credit
5125 · Equipment Testing & Certificati	3,505.00	
5128 · Communications Upgrades	1,540.00	
5129 · Shared Communications	2,661.17	
5230 · Utilities - Cox	203.02	
5231 · Telephone	9,074.29	
5232 · Electricity	18,120.55	
5233 · Gas & Hot Water	3,419.54	
5234 · Building Supplies, Repair & Imp	17,900.48	
5235 · Air Cascade Maintenance	528.80	
5236 · Sewer Assessment & Usage	1,685.93	
5237 · Water Usage Fees	1,283.85	
5238 · Hydrant Fees - Cumb/Pawt	325,649.42	
5340.01 · Salaries - Firefighters	1,421,804.59	
5340.02 · Salaries - Overtime Wages	141,672.26	
5340.03 · Salaries - Holiday Pay	99,712.07	
5340.04 · Salaries - Vacation OT	233,917.81	
5340.05 · Salaries - Sick Pay OT	102,363.63	
5340.06 · Salaries - Personal OT	26,584.35	
5340.07 · Salaries - Other	19,471.95	
5340.08 · Salaries - Longevity Pay	54,453.68	
5340.09 · Salaries - Acting Officer Pay	1,219.73	
5340.10 · Salaries - Detail Pay	12,287.90	
5340.11 · Salaries - Clothing Allowances	46,712.98	
5340.12 · Salaries - Injured on duty	57,215.35	
5340.13 · Salaries - Education Incentive	7,000.00	
5341 · Payroll Tax Expenses	173,409.27	
5342 · Pension Plan Expenses	345,215.05	
5343 · Medical Insurance Benefits	0.00	
5343.01 · Healthcare Insurances	522,578.87	
5343.02 · Healthcare Insurance - Retirees	5,510.76	
5343.03 · Healthcare deductions from pay		34,910.00
5343.04 · Healthcare Reimbursements	26,552.68	
5344 · Dental Insurance	37,648.40	
5345 · Vision Care	5,100.00	
5346 · Life Insurance Benefits	10,000.00	
5348 · Call Firefighters Stipends	11,167.00	
5349 · Manpower Training		2,391.18
5349.01 · Drills & Training	1,930.00	
5349.02 · FP & EMS Training	269.90	
5349.03 · Medical Examinations	671.00	
5350 · PT Firefighters Salaries & Wage	0.00	
5351 · Employee Support Health&Welfare	3,746.00	
5352 · Education Tuition Costs	1,642.99	
5411 · Insurances	182,273.00	
5412 · Supplies & Exps - Business Off	4,001.52	
5413 · Treasurer Expenses	679.39	
5415 · Finance Management Fee	27,618.75	
5416 · Fire Chief Supplies & Exp	3,781.11	
5419 · Computerized Tax Bills	6,487.14	
5420 · Computerized Payroll Proc. Fees	5,615.60	
5424 · Salaries - Administration Staff	67,292.42	
5425 · Salaries - Clerk	1,333.35	
5427 · Legal & Labor Relation Fees	2,573.25	
5431 · Part Time Clerks - Tax Season	385.00	
5433 · Bank Service Fees		541.80
5434 · Computer Development Program	3,527.94	
5436 · Office Equipment	1,150.80	
5437 · Tax Collector Expenses	758.99	
5438 · Printing & Postage	1,814.61	
5439 · Professional Fees	1,200.00	
5441 · External Accounting Fees	1,035.00	
5442 · Fire Prevention Offset	175.00	
5443 · Professional Development	60.00	
5500 · Refunds & Abatements	29,226.57	

2:58 PM

01/19/16

Accrual Basis

# Cumberland Fire District

## Trial Balance

As of December 31, 2015

	Dec 31, 15	
	Debit	Credit
5530 · Restricted - Contingency	876.83	
5540 · Restricted - Cap Improvs Statio	18,231.71	
5550 · Restricted - Legal Claims	1,746.84	
5600 · Tax - Legal & Collection Fees	200.00	
6025 · Spec. Fund Merger L A & C	55,000.00	
6030 · Spec. Fund Fire Prevention Exp	7,417.54	
6040 · Spec. Fund Air Cascade Exp	835.33	
6050 · Spec. Fund Fire Alarm Box	7,445.93	
TOTAL	<u>7,602,838.11</u>	<u>7,602,838.11</u>

1  
2  
3                                   **FC-R-2016-01**  
4                                   **CUMBERLAND FIRE DISTRICT**

5   **Resolution:   Authorizing the abatement of certain taxes for properties owned by the**  
6                   **Cumberland Land Trust**

7  
8                                   Be it resolved by the Cumberland Fire District as follows:  
9

10  
11   **Whereas,** the Cumberland Land Trust is a tax-exempt organization and, therefore, should not be  
12                   taxes for properties it owns; and  
13

14   **Whereas,** the original transfer of data from the Town of Cumberland for tax assessment did not  
15                   designate properties owned by the Cumberland Land Trust as tax-exempt; and  
16

17   **NOW, THEREFORE, BE IT RESOLVED BY THE CUMBERLAND FIRE DISTRICT AS FOLLOWS:**  
18

19   **Section 1.**     The finance department is authorized to abate all taxes assessed to the Cumberland  
20                   Land Trust for properties it owns.  
21  
22  
23

24   Date adopted: January 26, 2016  
25  
26  
27  
28  
29  
30

31   **PASSED**

32           **YAY:**

**NAY:**  
33



# CUMBERLAND FIRE DEPARTMENT

3502 MENDON ROAD  
CUMBERLAND, RI 02864

Kenneth A. Finlay  
Chief of Department

Phone:(401) 658-0544  
Fax:(401) 658-2198  
Cell:(401) 474-0314  
kfinlay@CumberlandFire.org

January 4, 2016

Cumberland Fire District Committee  
3502 Mendon Road  
Cumberland RI 02864

Cumberland Fire Committee:

There are some parcels of land owned by the Cumberland Land Trust that should not have been billed for 2015 fire taxes since they are a tax exempt organization.

Most of the parcels that are owned and/or acquired by Cumberland Land Trust are given an account number by the town that begins with 82, which is a number that indicates it is tax exempt. The parcels I am asking to abate did not appear with the tax exempt accounts that begin with 82.

I spoke with Tina Freeman in the tax assessor's office and I was given the following explanation.

The Cumberland Land Trust acquired some property in Highland Corporate Park, and because it was valued much higher than the parcels they currently possess, it was given a number that begins with 83, and then assigned a "stabilization code" that equaled the value of the land, and therefore the net was zero. It is not flagged as a tax exempt account. The accounts that begin with 83 are the accounts that have a "stabilization code," also known as a "tax treaty".

Since the fire district does not honor tax treaties with the town, I remove them before the tax roll is locked. I did not notice that there were Cumberland Land Trust accounts when I removed the stabilization codes. There are now open receivables for the Cumberland Land Trust which need to be abated.

Please approve the abatement of these taxes. Attached are copies of the tax bills.

Sincerely,

Diane Karolyshyn  
Tax Collector

**\*83000038\***

Telephone : **401-658-1921**

<b>Due Date</b>	<b>Total Due</b>	<b>Amount Enclosed</b>
<b>07/15/2015</b>	<b>\$25.00</b>	

**INTEREST OF 12% PER ANNUM AFTER OCTOBER 1, 2015**

**PAYMENTS ACCEPTED AT 3502 MENDON ROAD**

**Make check payable to CUMBERLAND FIRE DISTRICT.**  
**Please write your account # on your check.**

**Tax Collector Office Hours: Mon - Thur 9am - 3pm; Fri 9am - 2pm**

**REMIT TAX PAYMENT TO:**

**Tax Collector  
Cumberland Fire District  
PO BOX 10  
MANVILLE RI 02838**

**CUMBERLAND LAND TRUST INC**  
**PO BOX 8011**  
**CUMBERLAND RI 02864-0611**

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PLEASE DETACH AND RETURN TOP PORTION OF BILL WITH YOUR PAYMENT

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Check your balance and pay on-line at : **[www.RIeGov.com](http://www.RIeGov.com)**

Your Account number is : **83-0000-38**

The PIN # to access your account is : **ZTW-NJB**

Account Number **83-0000-38**

Notice of Tax Assessed : **12/31/2014**

## CURRENT TAX BILL

[illegible]

**PAST DUE TAX BILLS OR CREDITS**

Description	Original Bill	-	Adjustments	-	Payments	=	Balance Due	+	Interest	=	Amount Due
This account has no past due bills.											

## Cumberland Fire District, RI

Taxpayer: CUMBERLAND LAND TRUST INC

Tax Rate per \$1,000 valuation:

Real :	<b>2.14</b>	COMMERCIAL :	<b>2.14</b>
Tangible :	<b>2.14</b>	INDUSTRIAL :	<b>2.14</b>

Telephone : **401-658-1921**

**REMIT TAX PAYMENT TO:**

**Tax Collector  
Cumberland Fire District  
PO BOX 10  
MANVILLE RI 02838**

**PLEASE WRITE YOUR ACCOUNT NUMBER ON YOUR CHECK.**  
Website: [www.cumberlandfire.org](http://www.cumberlandfire.org)

**\*83000043\***

Telephone : **401-658-1921**

Due Date	Total Due	Amount Enclosed
07/15/2015	\$442.98	

**INTEREST OF 12% PER ANNUM AFTER OCTOBER 1, 2015**

**PAYMENTS ACCEPTED AT 3502 MENDON ROAD**

**Make check payable to CUMBERLAND FIRE DISTRICT.**  
**Please write your account # on your check.**

**Tax Collector Office Hours: Mon - Thur 9am - 3pm; Fri 9am - 2pm**

**REMIT TAX PAYMENT TO:**

**Tax Collector  
Cumberland Fire District  
PO BOX 10  
MANVILLE RI 02838**

**CUMBERLAND LAND TRUST INC**  
**PO BOX 8011**  
**CUMBERLAND RI 02864-0611**

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PLEASE DETACH AND RETURN TOP PORTION OF BILL WITH YOUR PAYMENT

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Check your balance and pay on-line at : **[www.RIeGov.com](http://www.RIeGov.com)**

Your Account number is : **83-0000-43**

The PIN # to access your account is : **TYW-VRC**

Account Number **83-0000-43**Notice of Tax Assessed : **12/31/2014**

## CURRENT TAX BILL

Description	Land	Building	Valuation	Annual Tax
051-0050-000 at 1400 HIGHLAND CORPORATE DR	\$207,000		\$207,000	\$442.98
			Total:	442.98

**PAST DUE TAX BILLS OR CREDITS**

Description	Original Bill	-	Adjustments	-	Payments	=	Balance Due	+	Interest	=	Amount Due
This account has no past due bills.											

## Cumberland Fire District, RI

Taxpayer: CUMBERLAND LAND TRUST INC

Tax Rate per \$1,000 valuation:

Real :	<b>2.14</b>	COMMERCIAL :	<b>2.14</b>
Tangible :	<b>2.14</b>	INDUSTRIAL :	<b>2.14</b>

Telephone : **401-658-1921**

**REMIT TAX PAYMENT TO:**

**Tax Collector  
Cumberland Fire District  
PO BOX 10  
MANVILLE RI 02838**

**PLEASE WRITE YOUR ACCOUNT NUMBER ON YOUR CHECK.**  
Website: [www.cumberlandfire.org](http://www.cumberlandfire.org)



**\*83000041\***

Telephone : **401-658-1921**

<b>Due Date</b>	<b>Total Due</b>	<b>Amount Enclosed</b>
<b>07/15/2015</b>	<b>\$579.73</b>	
<b>INTEREST OF 12% PER ANNUM AFTER OCTOBER 1, 2015</b>  <b>PAYMENTS ACCEPTED AT 3502 MENDON ROAD</b>  <b>Make check payable to CUMBERLAND FIRE DISTRICT.</b> <b>Please write your account # on your check.</b>  <b>Tax Collector Office Hours: Mon - Thur 9am - 3pm; Fri 9am - 2pm</b>		

**REMIT TAX PAYMENT TO:**

**Tax Collector  
Cumberland Fire District  
PO BOX 10  
MANVILLE RI 02838**

**CUMBERLAND LAND TRUST INC  
PO BOX 8011  
CUMBERLAND RI 02864-0611**

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PLEASE DETACH AND RETURN TOP PORTION OF BILL WITH YOUR PAYMENT

^ Cut here ^



Check your balance and pay on-line at : **www.RIeGov.com**

Your Account number is : **83-0000-41**

The PIN # to access your account is : **ZXB-VHX**

Account Number **83-0000-41**

Notice of Tax Assessed : **12/31/2014**

## CURRENT TAX BILL

Description	Land	Building	Valuation	Annual Tax
051-0048-000 at 1000 HIGHLAND CORPORATE DR	\$270,900		\$270,900	\$579.73
			Total:	579.73

PAST DUE TAX BILLS OR CREDITS

Description	Original Bill	-	Adjustments	-	Payments	=	Balance Due	+	Interest	=	Amount Due
This account has no past due bills.											

## Cumberland Fire District, RI

Taxpayer: CUMBERLAND LAND TRUST INC

Tax Rate per \$1,000 valuation:

Real :	<b>2.14</b>	COMMERCIAL :	<b>2.14</b>
Tangible :	<b>2.14</b>	INDUSTRIAL :	<b>2.14</b>

Telephone : **401-658-1921**

**REMIT TAX PAYMENT TO:**

**Tax Collector  
Cumberland Fire District  
PO BOX 10  
MANVILLE RI 02838**

**PLEASE WRITE YOUR ACCOUNT NUMBER ON YOUR CHECK.**  
Website: [www.cumberlandfire.org](http://www.cumberlandfire.org)

# Cumberland Fire District, RI

\*83000045\*

Account Number **83-0000-45**

Notice of Tax Assessed : **12/31/2014**

Tax Rate per \$1,000 valuation:

Real : **2.14** COMMERCIAL : **2.14**  
Tangible : **2.14** INDUSTRIAL : **2.14**

Telephone : **401-658-1921**

Due Date	Total Due	Amount Enclosed
07/15/2015	\$1,657.86	
INTEREST OF 12% PER ANNUM AFTER OCTOBER 1, 2015		
PAYMENTS ACCEPTED AT 3502 MENDON ROAD		
Make check payable to CUMBERLAND FIRE DISTRICT. Please write your account # on your check.		
Tax Collector Office Hours: Mon - Thur 9am - 3pm; Fri 9am - 2pm		

## REMIT TAX PAYMENT TO:


**Tax Collector  
Cumberland Fire District  
PO BOX 10  
MANVILLE RI 02838**

**CUMBERLAND LAND TRUST INC  
PO BOX 8011  
CUMBERLAND RI 02864-0611**

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PLEASE DETACH AND RETURN TOP PORTION OF BILL WITH YOUR PAYMENT

^ Cut here ^

	Check your balance and pay on-line at : <b>www.RIeGov.com</b> Your Account number is : <b>83-0000-45</b> The PIN # to access your account is : <b>LCV-NMM</b>
--	---

Account Number **83-0000-45**  
Notice of Tax Assessed : **12/31/2014**

### CURRENT TAX BILL

Description	Land	Building	Valuation	Annual Tax
051-0059-000 at 0 MAPLE RIDGE DR	\$774,700		\$774,700	\$1,657.86
Total:				1657.86

### PAST DUE TAX BILLS OR CREDITS

Description      Original Bill      -      Adjustments      -      Payments      =      Balance Due      +      Interest      =      Amount Due

This account has no past due bills.

## Cumberland Fire District, RI

### Taxpayer: CUMBERLAND LAND TRUST INC

Tax Rate per \$1,000 valuation:

Real : **2.14** COMMERCIAL : **2.14**  
Tangible : **2.14** INDUSTRIAL : **2.14**

Telephone : **401-658-1921**

## REMIT TAX PAYMENT TO:

**Tax Collector  
Cumberland Fire District  
PO BOX 10  
MANVILLE RI 02838**

**PLEASE WRITE YOUR ACCOUNT NUMBER ON YOUR CHECK.  
Website: [www.cumberlandfire.org](http://www.cumberlandfire.org)**

# Cumberland Fire District, RI

\*83000044\*

Account Number **83-0000-44**

Notice of Tax Assessed : **12/31/2014**

Tax Rate per \$1,000 valuation:

Real : **2.14** COMMERCIAL : **2.14**  
Tangible : **2.14** INDUSTRIAL : **2.14**

Telephone : **401-658-1921**

Due Date	Total Due	Amount Enclosed
07/15/2015	\$1,126.71	
INTEREST OF 12% PER ANNUM AFTER OCTOBER 1, 2015		
PAYMENTS ACCEPTED AT 3502 MENDON ROAD		
Make check payable to CUMBERLAND FIRE DISTRICT. Please write your account # on your check.		
Tax Collector Office Hours: Mon - Thur 9am - 3pm; Fri 9am - 2pm		

## REMIT TAX PAYMENT TO:


**Tax Collector**  
**Cumberland Fire District**  
**PO BOX 10**  
**MANVILLE RI 02838**

**CUMBERLAND LAND TRUST INC**  
**PO BOX 8011**  
**CUMBERLAND RI 02864-0611**

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PLEASE DETACH AND RETURN TOP PORTION OF BILL WITH YOUR PAYMENT

^ Cut here ^

	Check your balance and pay on-line at : <b>www.RIeGov.com</b> Your Account number is : <b>83-0000-44</b> The PIN # to access your account is : <b>KZM-ZRN</b>
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Account Number **83-0000-44**  
Notice of Tax Assessed : **12/31/2014**

### CURRENT TAX BILL

Description	Land	Building	Valuation	Annual Tax
051-0058-000 at 0 HIGHLAND CORPORATE DR	\$526,500		\$526,500	\$1,126.71
			Total:	1126.71

### PAST DUE TAX BILLS OR CREDITS

Description      Original Bill      -      Adjustments      -      Payments      =      Balance Due      +      Interest      =      Amount Due

This account has no past due bills.

## Cumberland Fire District, RI

### Taxpayer: CUMBERLAND LAND TRUST INC

Tax Rate per \$1,000 valuation:

Real : **2.14** COMMERCIAL : **2.14**  
Tangible : **2.14** INDUSTRIAL : **2.14**

Telephone : **401-658-1921**

## REMIT TAX PAYMENT TO:

**Tax Collector**  
**Cumberland Fire District**  
**PO BOX 10**  
**MANVILLE RI 02838**

**PLEASE WRITE YOUR ACCOUNT NUMBER ON YOUR CHECK.**  
**Website: [www.cumberlandfire.org](http://www.cumberlandfire.org)**

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Be it resolved by the Cumberland Fire District as follows:

**Whereas**, the Cumberland Fire District sought quotes from three (3) kitchen and appliance vendors.

**NOW, THEREFORE, BE IT RESOLVED BY THE CUMBERLAND FIRE DISTRICT AS FOLLOWS:**

Date adopted: January 26, 2016

**YAY:**                **NAY:**

**Cumberland Fire District  
Capital Expense Task Force  
Minutes of the January 19, 2016 Meeting  
January 26<sup>th</sup>, 2016, Monthly Commissioner's Meeting**

**Date of Task Force Meeting:** January 19, 2016

**Objective:** Produce a 5-year capital expense plan for the Cumberland Fire Department

**Present:** Edward LeBlanc, Chairman  
Chief Ken Finlay  
Captain Jim Bardsley

**Not present:** Mr. Frank Matta

**Proceedings:**

The Task Force followed the published agenda:

1. Introductions.
2. Review sample capital expense plans
3. Discuss plans for creating a Cumberland Fire District Capital Expense Plan
4. Assign action items among task force members
5. Set goals and a date for the next Task Force meeting.
6. Other capital expense topics for future discussion

Tasks were divided into two major categories:

1. Collect capital expense proposals: Chief Finlay and Captain Bardsley will lead this effort and report their progress at the next Task Force Meeting.
2. Research, categorize, and prioritize proposals: Ed LeBlanc and Frank Matta will lead this effort, with advice and input from Chief Finlay and Captain Bardsley.

The Task Force will make monthly reports to the Fire Committee.

Next Task Force meeting is scheduled for 7 p.m. Tuesday, February 16, 2016, at the Cumberland Public Library

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**FC-R-2016-03**  
**CUMBERLAND FIRE DISTRICT**

**Resolution:** Authorizing Chairman Bruce Lemois to enter into contracts with Attorneys Vincent A. Ragosta, Jr., and Timothy M. Bliss for services relating to collecting bargaining

Be it resolved by the Cumberland Fire District as follows:

**Whereas,** the Cumberland Fire District and the Cumberland Professional Fire Fighters Local 2722, IAFF will enter into collective bargaining for the next labor contract and is in need of legal advice relating thereto; and

**Whereas,** Vincent A. Ragosta, Jr. and Timothy M. Bliss, both reputable labor attorneys, have agreed to provide such services at reduced government rates of \$200 and \$175 per hour, respectively.

**NOW, THEREFORE, BE IT RESOLVED BY THE CUMBERLAND FIRE DISTRICT AS FOLLOWS:**

**Section 1.** Chairman Bruce Lemois is authorized to enter into contracts with Vincent A. Ragosta, Jr. and Timothy M. Bliss, with hourly rates of \$200 and \$175 per hour, respectively.

Date adopted: January 26, 2016

**PASSED**

**YAY:**

**NAY:**

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FC-R-2016-04  
CUMBERLAND FIRE DISTRICT

**Resolution:** To authorize payment in the amount of \$1,359.00 to Ocean State Truck & Diesel for the installation of a battery maintenance system on Engine 4

Be it resolved by the Cumberland Fire District as follows:

**Whereas,** Engine 4 was previously a reserve engine and has been up fitted for front line response;  
and

**Whereas,** Engine 4 was in need of a battery maintenance system on Engine 4; and

**Whereas,** Ocean State Truck & Diesel installed such system.

**NOW, THEREFORE, BE IT RESOLVED BY THE CUMBERLAND FIRE DISTRICT AS FOLLOWS:**

**Section 1.** The finance department is authorized to pay Ocean State Truck & Diesel in the amount of \$1,359.00.

3,398.27

Date adopted: January 26, 2016

**PASSED**

**YAY:**

**NAY:**



# CUMBERLAND FIRE DEPARTMENT

3502 MENDON ROAD  
CUMBERLAND, RI 02864

Kenneth A. Finlay  
Chief of Department

Phone:(401) 658-0544  
Fax:(401) 658-2198  
Cell:(401) 474-0314  
kfinlay@CumberlandFire.org

Cumberland Fire Commission  
Mr. Bruce Lemois , Chairman  
Request for approval of truck repair  
Submitted on January 18, 2016

Mr. Chairman;

Attached please find a bill from Ocean State Truck repair for the installation of a battery maintenance system on Engine 4. This engine was previously a reserve(Engine 23) and has been upfitted for front line response.

I ask for approval to this request.

This quote is submitted for the committee review and approval  
Funding source is : 5112 apparatus repair.

Sincerely,

*Kenneth A. Finlay*

Kenneth A. Finlay  
Chief of Department



Invoice #  
502

OCEAN STATE TRUCK & DIESEL  
158 LARKIN POND ROAD  
WEST KINGSTON, RI 02892  
401-284-8325

DATE  
12-15-2015

NAME: CUMBERLAND FIRE DEPARTMENT  
3502 MENDON RD  
CUMBERLAND, RI 02864

HPHONE: 401-658-0544  
WPHONE:

TAG: 1185  
YR: 2004 MAKE: PIERCE  
MODEL: ENFORCER  
MILEAGE: 35,284  
MOTOR: CUMMINS  
VIN: 4P1CT02AX4003781

TECH: TR  
NOTES:

MANAGER: TR

PO NUMBER:

MANUF: CMMS

PART/SERVICE	DESCRIPTION	QTY	PRICE	DISC	TOTAL
PARTS	KUSSMUAL AUTO CHARGER W/ REMOTE DISPLAY KIT W/ ELECT AUTO EJECT	1.00	1911.60	0	1911.60
PARTS	SHOP SUPPLY	1.00	102.67	0	102.67
PARTS	FREIGHT OF MATERIAL	1.00	25.00	0	25.00
PARTS TOTAL					2039.27

SERVICE'S DONE

L	INSTALL & WIRE AUTO EJECT. HAD TO REMOVE WALL PANEL & MODIFY FOR INSTALLATION.				288.00
L	INSTALL & WIRE KUSSMUAL AUTO CHARGER & REMOTE DISPLAY.				864.00
L	WIRE 110V TO EMS COMPARTMENT PER CUSTOMER				207.00
SERVICE TOTAL					1359.00

I hereby authorize the above repair work to be done along with the necessary material and hereby grant you and/or your employees permission to operate the vehicle for the purposes of testing and inspection. An express mechanics lien is hereby acknowledged on above vehicle to secure the amount of repairs thereto.

Signature X \_\_\_\_\_

Parts	2039.27
Labor	1359.00
Subtotal	3398.27
Non Taxable	0.00
Non Taxable	0.00
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Total	3398.27

Check 3398.27

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**FC-R-2016-05**  
**CUMBERLAND FIRE DISTRICT**

**Resolution:** Authorizing Chairman Bruce Lemois to enter into a contract with Kafin Oil Co., Inc. to install two gas heaters in the amount not to exceed \$5,562.00

Be it resolved by the Cumberland Fire District as follows:

**Whereas,** the heat exchange boxes in the apparatus bays at Station 4 are 24 years old and have failed; the suggested method of remedy is replacement; and

**Whereas,** the CFD obtained three quotes: 2 from Kafin Oil Co., Inc. (with different manufacturers) and 1 from Gas Doctor.

**Whereas,** each of the units proposed is comparable; Kafin Oil Co., Inc. provided the lowest proposal.

**NOW, THEREFORE, BE IT RESOLVED BY THE CUMBERLAND FIRE DISTRICT AS FOLLOWS:**

**Section 1.** Chairman Bruce Lemois is authorized to enter into a contract with Kafin Oil Co., Inc., in an amount not to exceed \$5,562.00.

Date adopted: January 26, 2016

**PASSED**

**YAY:**

**NAY:**



Kenneth A. Finlay  
Chief of Department

## CUMBERLAND FIRE DEPARTMENT

3502 MENDON ROAD  
CUMBERLAND, RI 02864

Phone:(401) 658-0544  
Fax:(401) 658-2198  
Cell:(401) 474-0314  
kfinlay@CumberlandFire.org

January 23, 2016

Chairman Bruce Lemois  
Cumberland Fire Committee  
Re: Heating units at Station 4

Mr. Chairman;

The apparatus bays at Station 4 have two heaters on the large side and a single heater on the original smaller side. It was discovered through high levels of carbon monoxide that two of the heat exchange boxes have failed. One on the small bay and one on the large side. The units are twenty four years old and the suggested method of repair is to replace them.

Attached are three quotes, one from Gas Doctor who we have used in the past and the lowest bid from KAFIN Co.Inc, with two choices of units from different manufacturers.

My suggestion would be the low bid as both KAFIN and Gas Doctor are using the same models as are currently in place to minimize labor cost.

Respectfully submitted,

Kenneth Finlay  
Fire Chief

# KAFIN OIL CO., INC.

27 HAMLET AVENUE, P.O. BOX 1902  
WOONSOCKET, RI 02895  
(401) 765-3881

January 15, 2016

**Proposal # K16-013**

Cumberland Fire Department  
3502 Mendon Road  
Cumberland, RI 02864

## **PROPOSAL**

1 – Reznor UDAP-100 (Low Profile) Gas Unit Heater  
1 – Reznor UDAP-250 (Low Profile) Gas Unit Heater  
Hangers & Materials  
Gas Piping, Fittings & Materials  
Wiring & Materials  
Flue Piping & Fittings  
Removal & Disposal of Old Units  
Permit  
Labor

**TOTAL** **\$ 5,562.00**

We propose to furnish materials and labor, complete in accordance with manufacturer's specifications and codes.

NOTE: This proposal may be withdrawn by us if not accepted within 30 days.

<b>PAYMENT SCHEDULE:</b>	Deposit	\$ 2,200.00	due upon signing
	1 <sup>st</sup> Payment	\$ - 0 -	due upon rough completion
	Final Payment	\$ 3,362.00	due upon final completion

### **ACCEPTANCE OF PROPOSAL:**

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above. Interest of 1 ½% per month due on balances over 30 days.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_



101 Corliss Street  
Providence, RI 02904  
www.GasDoctor.com

## CONDITIONAL SALES AGREEMENT

**Date:** 1/13/2016

**Buyer:**

Cumberland Fire Dept  
3502 Mendon Road  
Cumberland, RI. 02864

**Seller:**

Gas Doctor  
101 Corliss Street  
Providence, RI 02904

**Installation Address:**

Small Garage

**Contact Information**

**Home Phone #:** 401-658-0544

**Cell Phone #:**

**Work Phone #:**

**Email:** [kfinlay@comberlandfire.org](mailto:kfinlay@comberlandfire.org)

**Purchase Price: \$ 2716.36**

**Quoted price is good for 30 day(s).**

**Conditions:** Seller agrees to sell the Equipment as listed below to Buyer and to install the Equipment at the Installation Address.

Buyer agrees to pay the Purchase Price to Seller as full payment for the Equipment and Installation, subject to the terms and conditions of this Agreement.

**Equipment:**

- 1) Install 1 new Sterling Model TF-100 Gas fired unit Heater
- 2) Hang unit in existing location
- 3) Connect to existing gas piping
- 4) Connection to existing electrical
- 5) Removal and disposal of existing Unit Heater

- Permit cost will be billed after town gives us the cost. Due to variance in town included in this proposal and will be billed at cost.

\$5680.96

t is not

**Purchase Price Payment Plan:**

☐ **Payment Option 1:**

Buyer agrees to enclose a payment in the amount equal to **Purchase Price** along with the signed copy of this Agreement.

☐ **Payment Option 2:**

Buyer agrees to enclose a payment, of **\$1358.18** equal to 50 % of **Purchase Price** along with a signed copy of this Agreement and... Buyer agrees to pay Seller the remaining balance of **\$1358.18** the date of installation.

**Seller:**

**Buyer:**

Alan Wornham

1/13/2016

(Sign)

(Authorized Gas Doctor Signature)

(Date)

(Print)

(Date)

**"Signed Original to be returned to Santoro Oil "**

# KAFIN OIL CO., INC.

27 HAMLET AVENUE, P.O. BOX 1902  
WOONSOCKET, RI 02895  
(401) 765-3881

January 15, 2016

**Proposal # K16-014**

Cumberland Fire Department  
3502 Mendon Road  
Cumberland, RI 02864

## **PROPOSAL**

1 – Modine HD100 (Hot Dawg) Gas Unit Heater  
1 – Modine PDP 250 Gas Unit Heater  
Hangers & Materials  
Gas Piping, Fittings & Materials  
Wiring & Materials  
Flue Piping & Fittings  
Removal & Disposal of Old Units  
Permit  
Labor

**TOTAL** **\$ 5,931.00**

We propose to furnish materials and labor, complete in accordance with manufacturer's specifications and codes.

NOTE: This proposal may be withdrawn by us if not accepted within 30 days.

<b>PAYMENT SCHEDULE:</b>	Deposit	\$ 2,400.00	due upon signing
	1 <sup>st</sup> Payment	\$ - 0 -	due upon rough completion
	Final Payment	\$ 3,531.00	due upon final completion

### **ACCEPTANCE OF PROPOSAL:**

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above. Interest of 1 ½% per month due on balances over 30 days.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

## Bruce Lemois

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**From:** Bruce Lemois <blemois@cumberlandfire.org>  
**Sent:** Saturday, January 23, 2016 6:25 PM  
**To:** Jim Scullin  
**Cc:** Kelley Morris, General Counsel, CFD  
**Subject:** Communications

Jim,

It has come to my attention that you have made disparaging comments about the Cumberland Fire District, specifically "it's a border line disaster" and "it's going to force continued problems." You further stated "If you look what's going on, they have been sited twice by the AG's office, there's a couple more complaints pending with the AGs office, they just don't run a tight ship."

You have made similar comments on a regular basis. At this point, the Fire District Committee deserves an explanation of these comments. More importantly the taxpayers need you to represent them and put these issues on the table.

I be asking you to comment at our next regular meeting, ie., January 26, 2016.

Thanks,  
Bruce Lemois  
Chairman  
Cumberland Fire District  
401-524-8380

## Bruce Lemois

---

**From:** Bruce Lemois <blemois@cumberlandfire.org>  
**Sent:** Saturday, January 23, 2016 6:26 PM  
**To:** Phillip Koutsogiane, Esq (pklaw1@verizon.net)  
**Cc:** Kelley Morris, General Counsel, CFD  
**Subject:** Communications

Phil,

It has come to my attention that you have made disparaging comments about the Cumberland Fire District, specifically we are running "a hidden agenda" and things are "sliding away." You have made similar comments on a regular basis.

At this point, the Fire District Committee deserves an explanation of what you consider "a hidden agenda." More importantly you are responsible to the taxpayers to put proof of these most serious charges on the table for the public to see.

I will be asking you to comment at our next regular meeting, ie., January 26, 2016.

Thanks,  
Bruce Lemois  
Chairman  
Cumberland Fire District  
401-524-8380