

# 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)

*Fire Committee*

*Cynthia Ouellette  
Chair*

*Ronald Champagne  
Vice-Chair*

*Robert Archambault*

*Timothy Hogan*

*Dana Jones*

*Paul Santoro*

*James Scullin*

*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*

*Diane Karolyshyn  
Finance Director*

## AMENDED AGENDA

### REGULAR MEETING OF THE CUMBERLAND FIRE DISTRICT

**November 28, 2017 7:00 pm**

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

1. CALL TO ORDER AND ROLL CALL
2. MOMENT OF SILENCE AND PLEDGE OF ALLEGIANCE
3. GENERAL ANNOUNCEMENTS
  - a. Swearing in of Probationary Fire Fighter Matthew Dallaire
  - a. Approval of minutes from 09.28.17 meeting
  - b. Approval of minutes from 10.24.17 meeting
4. COMMUNICATIONS
5. OLD BUSINESS
6. NEW BUSINESS
  - a. Finance Reports
    - i. September 2017
    - ii. October 2017
  - b. Chief's Report
    - i. September 2017
    - ii. October 2017
  - c. Discussion regarding state-owned land on Mendon Road
  - d. FC-R-2017-32 Authorizing the Finance Director to fund line 6510.01 from the Freedom National Bank Retiree Health care account for fiscal years ending 2018, 2019 and 2020
  - e. FC-R-2017-33 Authorizing the Finance Director to hire Sparrow & Company for consulting with regard to financial and accounting matters in an amount not to exceed \$5,000.
  - f. FC-R-2017-34 Authorizing the Fire Chief to hire and the Finance Director to pay the following companies as needed for recurring services over \$2,500.
  - g. FC-R-2017-35 Administrative Staff Benefits
  - h. FC-R-2017-36 Authorizing the Finance Director to abate and adjust \$1,196.68 for September and October 2017
7. PUBLIC INPUT
8. ADJOURNMENT

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) Posted a minimum of 48 hours prior to  
meeting

## Mission Statement

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

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

**SEPTEMBER 28, 2017**

**7:00 PM**

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

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**1. CALL TO ORDER**

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

Present were Commissioners Champagne, Archambault, Hogan, Jones, Santoro and Chairperson Ouellette. Commissioner Scullin was excused. Also present were Solicitor Morris, Chief Kenneth Finlay and Finance Director Diane Karolyshyn.

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

Commissioner Santoro mentions the recent passing of Chief Comire of the Manville and Albion Fire Stations and that his family wanted to thank Chief Finlay for being a part of the wake and funeral.

**3. GENERAL ANNOUNCEMENTS**

a. Approval of Minutes from August 22, 2017.

Motion to approve is made by Commissioner Archambault.

Commissioner Hogan seconds the motion to approve.

Commissioner Santoro abstains. No discussion. Motion passes 5-0 approved.

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**4. COMMUNICATIONS**

Chairperson Ouellette asks Solicitor Morris if she could put Old Business at the end of the meeting due to the review of the By-Laws. Solicitor Morris says that would be fine. Commissioner Hogan asks to table the review and

discussion of the By-Laws to next month. Commissioner Archambault seconds. Commissioner Santoro asks Commissioner Hogan why. Commissioner Hogan responds that he feels the Agenda has some intensive matters to be discussed and that the By-Laws can wait another month. Solicitor Morris reviews the Agenda and suggests that New Business be taken out of order and asks the if anyone has any questions regarding the By-Laws and that those questions or concerns be given to her tonight so she could review and answer them tonight or at the next meeting. Commissioner Champagne mentions that he has not had enough time to review the changes to the By-Laws and would like more time to study them. Commissioner Santoro adds to the discussion. Commissioner Champagne asks again for more time to review the By-Laws. Chairperson Ouellette agrees that the By-Laws are extensive and suggests that the review and discussion be tabled to next month, but that the Board needs to be prepared to finalize the By-Laws at next month's meeting. Vote is taken to table the discussion of the By-Laws until the next monthly meeting. Tabling the review and discussion of the By-Laws passes 5-1. Commissioner Santoro votes nay.

Solicitor Morris asks Finance Director Karolyshyn to correct next month's Agenda to review, discuss and vote on Cumberland Fire District By-laws.

## 5. NEW BUSINESS

a. Finance Report of August 2017. Finance Director Diane Karolyshyn mentions that the second quarter payments are due in a couple of weeks and after that they will be better able to plan their cash flow next year from those statistics. Chairperson Ouellette asks if the Valley Breeze has been notified of the second quarter due date. Finance Director Karolyshyn responds that she will notify the Valley Breeze. **No Motion to accept the Finance Report of August 2017 was taken.**

b. Chief's Report of August 2017. Chief Finlay reads his report and states that there were numerous incidents in August; Brookdale Assisted Living Facility had an accidental fire in one apartment with some water damage below; Ladder One will be put into service; and starting on September 28<sup>th</sup> the Fire District is performing drills with a major employer. The Chief mentions the Bridging-the-Gap program that Chairperson Ouellette helped put together with the Massachusetts coalition. The Chief also mentions training with the Town of Lincoln, a local developer, and the winner of Chief-for a Day, who along with a sibling, were able to participate in training with the firefighters. Commissioner Santoro asks the Chief a question regarding supplies from last month and if the State has given notice of what supplies are needed on an ALS truck. The Chief responds that he has not received that information from the

87 State; is waiting for that directive; and that the truck's inspection is  
88 coming up soon.

89 Chairperson Ouellette mentions Touch-a Truck at Franklin Farms  
90 and asks if Ladder One will be there. The Chief says he cannot  
91 guarantee that as the truck goes into service the next day.  
92 Chairperson Ouellette asks the Chief about 2 carbon monoxide  
93 incidents in the Chief's Report. The Chief responds that the  
94 detectors went off and there were no fatalities with those incidents.

95 Commissioner Hogan asks the Chief a question regarding over-  
96 time issues. The Chief responds that 6 firefighters are out on  
97 injuries, he believes 2 are short term; 1 is applying for a pension;  
98 and 2 are in physical therapy. Commissioner Santoro asks the  
99 Chief if he has a listing and breakdown of mutual aid calls that are  
100 received each month. The Chief responds that he would do that  
101 and, the incidents of mutual aid calls have been minimized since  
102 the beginning of the year. Commissioner Santoro asks whether  
103 the firefighters who are out with injuries have had an independent  
104 medical examination regarding their injuries. The Chief responds  
105 that there is no time frame for independent medical examinations in  
106 the contract. Commissioner Santoro then asks if the Personnel  
107 Subcommittee would like to meet regarding this issue.  
108 Chairperson Ouellette responds that is an issue to be addressed  
109 when the contract comes up, and asks the Commissioners to  
110 review the CBA. Commissioner Champagne mentions that much  
111 of this issue is due to the insurance company's guidelines regarding  
112 IMEs and when a firefighter needs to have an IME.

113 Chairperson Ouellette mentions Fire Prevention Week. Solicitor  
114 Morris mentions the Motion to accept Chief's Report of August  
115 2017. Motion is made by Commissioner Champagne;  
116 Commissioner Jones seconds. No further discussion. Motion to  
117 accept the Chief's Report passes 6-0 approved.

118 Motion to accept the Finance Report of August 2017 is made by  
119 Commissioner Archambault; Commissioner Santoro seconds. No  
120 further discussion. Motion to accept the Finance Report of August  
121 2017 passes 6-0 approved.

122 c. FC-R-2017-25 Authorizing the Finance Director to abate \$454.23  
123 for the month of August 2017 is read by Chairperson Ouellette.  
124 Motion is made by Commissioner Champagne; and Commissioner  
125 Hogan seconds. No discussion. Motion to accept FC-R-2017-25  
126 passes 6-0 approved.

127 Commissioner Santoro requests that all the Resolutions requesting  
128 amounts to be paid be put in the Chief's name and not the Finance  
129 Director. Solicitor Morris responds that the Finance Director is  
130 listed, as she pays the bills.

131 d. FC-R-2017-26 authorizing the Finance Director to pay Ralco  
132 Equipment Co., Inc., in an amount not to exceed \$9,108.45 is read  
133 by Chairperson Ouellette. Motion to approve the Resolution is  
134 made by Commissioner Champagne; and seconded by  
135 Commissioner Jones. No further discussion. Motion to accept  
136 Resolution FC-R-2017-26 passes 6-0 approved.

137 e. FC-R-2017-27 Authorizing Chief Finlay to place Truck 5, the 1994  
138 Emergency One Aerial, Inc. on Municibid, an on-line government  
139 auction website with a minimum bid of \$10,000.00 is read by  
140 Chairperson Ouellette. Motion to approve is made by  
141 Commissioner Champagne; and seconded by Commissioner  
142 Santoro. Commissioner Hogan asks the Chief a question  
143 regarding the parts from Truck 5 and whether they could be used  
144 on other trucks. The Chief responds that the other trucks are  
145 different brands and the parts cannot be used. He then explained  
146 about the condition of Truck 5 and that the repairs needed would be  
147 extensive and costly. Chairperson Ouellette asks the Chief where  
148 the \$10,000.00 amount came from. He answered that you need a  
149 minimum bid amount and explained the bidding process. No  
150 further discussion. Motion to accept Resolution FC-R-2017-27  
151 passes 6-0 approved.

152 f. FC-R-2017-28 Authorizing Chief Finlay to manage and expend  
153 funds as noted in the Burner Fire Control Inc. proposal in an  
154 amount not to exceed \$8,878.00 is read by Chairperson Ouellette.  
155 Motion to approve is made by Commissioner Champagne; and  
156 seconded by Commissioner Jones. Commissioner Hogan asks  
157 the Chief a question regarding the Special Meeting regarding the  
158 CAS systems. The Chief responds and explains the proposal  
159 before the Board. Commissioner Santoro asks the Chief a  
160 question regarding the 100-foot hose. The Chief responds that it's  
161 a high-pressure hose on a reel. Further discussion ensues  
162 regarding the CAS system. Commissioner Santoro asks the Chief  
163 how long the truck will be out of service. The Chief responds that it  
164 will take 4 to 5 weeks for the system to be delivered and that it will  
165 take 1 day for installation. Commissioner Santoro asks a question  
166 regarding training on the system. The Chief responds that it is a  
167 simple system, and he will ask the Company about training. Motion  
168 to accept Resolution FC-R-2017-28 passes 5-1 approved.  
169 Commissioner Hogan votes nay.

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**6. OLD BUSINESS**

- a. Review and discussion of the Cumberland Fire District By-Laws Draft. The Chairperson asks if there were any questions for the Solicitor; there were no questions.

**8. PUBLIC INPUT**

The Chief asks Chairperson Ouellette if the next meeting could be strictly about the By-Laws. The Chairperson responds yes, if it is anything noncontroversial.

**9. ADJOURNMENT**

Motion to adjourn was made by Commission Archambault; and seconded by Commissioner Champagne. Voted 6-0 to approve adjournment.

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

**OCTOBER 24, 2017**

**7:00 PM**

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

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**1. CALL TO ORDER**

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

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19 Present were Commissioners Jones, Santoro, Archambault, Hogan,  
20 Champagne, Scullin and Chairperson Ouellette.

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22 Also present were Solicitor Morris, Chief Kenneth Finlay and Finance Director  
23 Diane Karolyshyn.

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

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**3. GENERAL ANNOUNCEMENTS**

29 Chairperson Ouellette mentions her concern as the Chairperson, of recent  
30 misbehavior unbecoming of a Cumberland Fire Board Member.

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**4. COMMUNICATIONS**

34 There were no communications.

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**5. OLD BUSINESS**

37 a. Review and vote on Cumberland Fire District By-Laws.  
38 Commissioner Santoro asks Solicitor Morris if two successive votes  
39 are needed to approve the By-Laws. Solicitor Morris answers, no; that  
40 only one vote is needed. Chairperson Ouellette suggests that the  
41 Board proceed section by section in reviewing and voting upon that  
42 section. If a section is not approved, they can continue with the next

43 section. Solicitor Morris also suggests the Board review the By-Laws  
44 section by section with the edits that were made after the last Board  
45 meeting. If additional edits are needed, a Motion to amend would be  
46 made, if there is a Second, then there would be discussion, and finally  
47 vote on it.

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49 Commissioner Jones begins with Article One and asks if there are any  
50 questions, and/or changes. Motion to approve Article One is made by  
51 Commissioner Santoro; seconded by Commissioner Archambault. No  
52 discussion. Article One passes 7-0 approved.

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54 Article Two and the captions of the Sections therein is read by  
55 Commission Jones. Solicitor Morris suggests a Motion renumbering  
56 the Sections beginning with Section Nine; Capital Improvements, and  
57 continuing numerically. A Motion is made by Commissioner  
58 Archambault to renumber the Sections; Seconded by Commissioner  
59 Santoro. Motion to renumber the Sections in Article Two passes 7-0  
60 approved.

61 Commissioner Champagne reads Section 7-C, starting on line 33, and  
62 proceeded to Section Two; Fire Chief, and Article Four; Section Four;  
63 Finance. Discussion ensues regarding the process of how the budget  
64 is presented to the Budget Subcommittee; then to the Board, and at a  
65 meeting to be reviewed, discussed, and voted upon if approved. A  
66 Motion to amend Line 6; Duties of the Fire Chief to remove "for the  
67 approval of the Fire Committee" is made by Commissioner Hogan;  
68 Seconded by Commissioner Champagne. Motion to amend Line 6  
69 passes 7-0.

70 Commissioner Santoro mentions a spelling error in Section Three, Line  
71 10. Then he mentions Letter G; and asks who works on the contract  
72 for the Chief.

73 Commissioner Santoro mentions amending Section 3-R. Motion to  
74 amend Section 3-R to read; Establish minimum hiring qualifications for  
75 all firefighting personnel at the recommendation of the Fire Chief is  
76 made by Chairperson Ouellette; seconded by Commissioner Santoro.  
77 Motion to amend Line R, as stated, passes 6-1. Chairperson Ouellette  
78 votes nay.

79 Commissioner Santoro asks the Solicitor a question regarding Section  
80 3-H. Commissioner Jones responds, and the Chief clarifies the  
81 training required of a new fire fighter.

82 Commissioner Scullin mentions Section 11; Compensation for elected  
83 officers and appointed staff. Motion to amend Section 11 to read, any  
84 increases in compensation shall take effect at the beginning of the next  
85 term is made by Commissioner Scullin; seconded by Commissioner  
86 Santoro. Motion to amend Section 11, as stated, passes 7-0  
87 approved.

Commissioner Santoro asks the Solicitor for a copy of the Code of Ethics mentioned in Section 13; Violations. The Solicitor responds that it can be located at the Secretary of State's website.

Article Three. Commissioner Champagne asks a question regarding Section-T regarding loans of equipment and what it covers. The Chief responds. Commissioner Champagne asks the Solicitor for new wording on the release of liability on the Loan Sheet, or, for a separate release of liability form. The Solicitor suggests amending Section T to read, and to require a general release of liability and indemnification for any *sectionals* in a form produced by general counsel. Motion to amend Section-T, as stated is made by Commissioner Champagne; seconded by Commissioner Santoro. Motion passes 7-0 approved.

Commissioner Jones mentions that Section Four, Lines 33 & 34; should read Assistant Deputy State Fire Marshall and add, and they shall maintain current licensure. Motion to amend language on Line 34 is made by Commissioner Champagne; seconded by Commissioner Hogan. Motion passes 7-0 approved.

Commissioner Santoro asks the Chief a question regarding Section Five.

Article Four, Section 6, Subparagraph d (1), was mentioned by Solicitor Morris. Commissioner Champagne asks about the State's municipal bidding monetary requirements. The Solicitor Morris states she will check on the State's requirement.

Commissioner Santoro asks a question regarding emergency purchases on Page 15, Line 4. The Chief responds that \$20,000.00 is adequate. Solicitor Morris requests that the Chief provide a list of recurring services, the name of the business, location, summary of typical services provided, labor rates and materials provided at the next meeting. Commissioner Santoro asks that the \$20,000.00 amount be increased to \$30,000.00. Commissioner Jones asks at what point the Chief would bring a needed service to a truck before the Board. The Chief responds that it is a judgement call on each truck and whether the truck would last three years with that repair and if it is worthwhile. Commissioner Santoro asks that a maximum amount be placed in the recurring services approval section. No Motion was made.

Article Five- Budget. No discussion

Article Six-Taxes. Solicitor Morris explains that most of this section is regulated by state law and regulation. Commissioner Champagne suggests changing the interest rate in Section 3, Line 27 to what the Town has in effect. Finance Director Karolyshyn responds that taxpayers have complained about the current tax rate and that interest accrues on the total unpaid balance. Commissioner Santoro makes a Motion to change Line 27 to 18% per annum. Commissioner Champagne seconds. Commissioner Jones asks the Finance

Director a question regarding the interest tax rate. Motion to change Line 27 to 18%. Commissioner Hogan suggests 14%. Commissioner Santoro withdraws his Motion and makes a new Motion to change the interest rate to 14%; Commissioner Champagne seconds. Motion to change Line 27, to read, interest of 14% will accrue on the total unpaid balance passes 5-2 approved. Motion to change Line 4 to 14% per annum is made by Commissioner Santoro; Commissioner Champagne seconds. Motion to change Line 4 passes 5-2.

Commissioner Santoro asks a question regarding quarterly payments, and if this is the proper venue. Chairperson Ouellette responds that this is not the proper venue. Commissioner Champagne explains that the language is on the tax bill. Solicitor Morris explains that it is a large item most likely with much discussion and should be tabled for the future, as it would not be changed until the new tax year.

Article Seven-Administrative Staff Benefits. Commissioner Champagne states that he does not believe that employee benefits belong in the By-Laws. He also states that it should be by Resolution for each part-time employee. Commissioner Santoro and Commissioner Scullin agree that this Section does not belong in the By-Laws and should be in a personnel policy. Commissioner Santoro makes a Motion to remove Article Seven from the By-Laws. Commissioner Champagne seconds. Chairperson Ouellette suggests having a Resolution at the next meeting to remove Article Seven from the By-Laws. Commissioner Santoro then makes a Motion to remove Article Seven from the By-Laws and to be addressed at the November meeting. Solicitor Morris explains what will happen by removing Article Seven from the By-Laws. The Resolution will be to amend the By-Laws to take out Article Seven and to add the same Section in a Resolution. Commissioner Hogan asked if Article Seven can be tabled until next month's meeting. Commissioner Santoro withdraws his motion to remove Article Seven from the By-Laws.

Motion is made to adapt the By-Laws up to Article Seven by Commissioner Archambault; Commissioner Champagne seconds. Motion to accept By-Laws up to Article Seven passes 7-0.

## **6. NEW BUSINESS**

- a. FC-R-2017-29 Authorizing the Finance Director to pay Waterway in an amount not to exceed \$4,781.25 for hose and pump testing is read by Chairperson Ouellette. Motion is made by Commissioner Champagne; Commissioner Scullin seconds. Commissioner Santoro asks the Chief a question regarding Truck 5. Motion to accept FC-R-2017-29 passes 7-0 approved.

- 178 b. FC-R-2017-30 Authorizing the Finance Director to pay Ralco  
179 Equipment Co., Inc., in an amount not to exceed \$10,459.79 for  
180 repairs to Engine 1 is read by Chairperson Ouellette. Motion to  
181 approve the Resolution is made by Commissioner Champagne;  
182 seconded by Commissioner Santoro. No discussion. Motion to  
183 accept Resolution FC-R-2017-30 passes 7-0 approved.
- 184 c. FC-R-2017-31 Authorizing Chief Finlay to manage and expend  
185 funds, as noted in the Jalette contract proposal, and the Finance  
186 Director to pay Jalette Contracting, Inc. an amount of \$4,650.00 for  
187 a new roof on the school house building at Station 5 is read by  
188 Chairperson Ouellette. Motion to accept is made by Commissioner  
189 Champagne; seconded by Commissioner Archambault.  
190 Commissioner Jones asks if the school house is the Fire  
191 Department's property. The Chief responds that the Fire  
192 Department is responsible for the building. Chairperson Ouellette  
193 asks if this could wait until next month. The Chief responds that  
194 Jalette Contracting has time in November to do the repairs.  
195 Solicitor Morris states that she would like to review State Law  
196 regarding lower bids and giving the work to a higher bidder before  
197 hiring Jalette. Solicitor Morris also mentions changing the Motion  
198 to read, authorizing Chief Finlay to manage and expend funds, and  
199 the Finance Director to pay Jalette Contracting, Inc. an amount of  
200 \$4,650.00 for a new roof on the school house building at Station 5.  
201 Further discussion ensues. Commissioner Champagne asks the  
202 Solicitor to provide copies of the States' purchasing laws for each  
203 Board member at the next meeting.  
204 Commissioner Hogan makes a Motion on Resolution 31 authorizing  
205 the Fire Chief to manage and expend funds in an amount not to  
206 exceed \$4,650.00 for a new roof on a school house building at  
207 Station 5 if permitted by State Law. Commissioner Champagne  
208 seconds. Further discussion ensues.  
209 Motion to accept Resolution FC-R-2017-31, as amended and based  
210 on State Law passes 6-1 approved.
- 211 d. Finance Report of September 2017 is tabled.
- 212 e. Chief's Report of September 2017 is tabled.

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## **8. PUBLIC INPUT**

## **9. ADJOURNMENT**

218 Motion to adjourn was made by Commissioner Santoro and seconded by  
219 Commissioner Archambault. Voted 7-0 to approve adjournment.



# *Cumberland Fire Department*

## Financial Report

Period Ending: September 30, 2017

Presented: November 28, 2017

Presented by: Diane Karolyshyn, Finance Director

**CUMBERLAND FIRE DISTRICT**

3502 MENDON RD  
CUMBERLAND RI 02864  
TAX COLLECTOR'S REPORT

**SEPTEMBER 2017**

Month Ending September 2017	Beginning Balance 09/01/2017	New Receivables	Total Balance Due	Total Collected	Abatements, Refunds & Adjustments	Ending Balance 09/30/2017	% of Total Collected
<b>2016 &amp; Prior</b>	\$ 49,910.77		\$ 49,910.77	\$ 8,231.49		\$ 41,679.28	16%
<b>2017</b>	\$ 3,132,966.53	\$ 279.54	\$ 3,133,246.07	\$ 334,360.90	\$ 922.90	\$ 2,797,962.27	11%
			\$ -			\$ -	
<b>Total</b>	\$ 3,182,877.30	\$ 279.54	\$ 3,183,156.84	\$ 342,592.39	\$ 922.90	\$ 2,839,641.55	11%

## Cumberland Fire District

## Balance Sheet

As of September 30, 2017

	Sep 30, 17
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1001 · Navigant GF Operating	251,215.80
1002 · FNB HRA Checking	11,082.62
1004 · FNB Fire Prevention	44,432.87
1005 · Navigant Savings MM	1,496,068.54
1007 · FNB Retiree HealthCare Fund	308,229.88
1008 · FNB Truck Fund	40.03
1009 · FNB FP Savings	16.76
1010 · Navigant Comm/Training	93,877.00
1011 · Navigant CD	105,571.65
<b>Total Checking/Savings</b>	<b>2,310,535.15</b>
<b>Other Current Assets</b>	
1210 · Tax Receivable 2016 & Prior	47,766.06
1215 · Tax Receivable 2017	2,797,962.27
1300 · Collection/Returned CK Fees	100.00
1305 · Tax Sale Fees	21,847.86
1310 · Radio Box Fees	2,550.00
1311 · FF Detail Receivable	2,240.70
1313 · Misc Fire Prevention Receivable	85.50
1316 · MLC Receivable	50.00
1320.01 · Prepaid Expenses-Insurances	292,083.66
1320.02 · Prepaid Expenses-Hydrant Fees	167,802.47
1320.03 · Prepaid Expenses-COLA	7,711.71
1320.04 · Prepaid Expenses-Clothing Allow	31,050.00
1320.05 · Prepaid Expenses-Tax Sale Fees	12,645.00
1320.06 · Prepaid Expenses-Comp Tx Bills	7,979.18
1320.09 · Prepaid Expenses-Educ Incentive	4,500.00
1320.10 · Prepaid Expenses-Equip Testing	874.89
1320.11 · Pepaid Expenses-Radio Box Fund	5,245.56
<b>Total Other Current Assets</b>	<b>3,402,494.86</b>
<b>Total Current Assets</b>	<b>5,713,030.01</b>
<b>Fixed Assets</b>	
1400 · Land	779,800.00
1500 · Buildings & Improvements	345,416.09
1505 · Vehicles & Equipment	3,142,073.86
1506 · Radio Equipment	76,354.12
1510 · Fire Prevention Equipment	542,147.84
1515 · Office Equipment	10,081.93
1520 · Furniture and Fixtures	17,022.90
1600 · Accumulated Depreciation	-4,347,921.00
<b>Total Fixed Assets</b>	<b>564,975.74</b>
<b>Other Assets</b>	
1050 · Petty Cash-Tax Collector	750.00
1055 · Petty Cash Fire Chief	500.00
<b>Total Other Assets</b>	<b>1,250.00</b>
<b>TOTAL ASSETS</b>	<b>6,279,255.75</b>

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

	<u>Sep 30, 17</u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
2013 · Payroll Tax SDI WH	230.74
2026 · AFLAC	196.74
2028 · P & F Insurance Assoc.	164.58
2251 · Deferred Taxes 2016 & prior	145,283.04
2252 · Deferred Tax Revenue 2017-2018	5,566,615.84
2280 · Misc Other Deferred Revenue	1,775.00
2281 · Deferred Tax Sale Fee Income	54,307.25
2285 · Deferred Radio Box Income	19,174.99
2510 · Notes Payable - L-1 Truck Loan	97,104.16
2600 · Accrued Expenses	5,000.00
	<hr/>
<b>Total Other Current Liabilities</b>	5,889,852.34
	<hr/>
<b>Total Current Liabilities</b>	5,889,852.34
	<hr/>
<b>Total Liabilities</b>	5,889,852.34
	<hr/>
<b>Equity</b>	
3200 · Unrestricted Net Assets	-245,704.92
3300 · Fund Balance transfer from Old	694,361.47
Net Income	-59,253.14
	<hr/>
<b>Total Equity</b>	389,403.41
	<hr/>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>6,279,255.75</b>
	<hr/> <hr/>

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

Type	Num	Date	Name	Account	Paid Amount
Check	EFT	09/05/2017	London Health CDH	<b>1002 · FNB HRA Checking</b>	
				6410.03 · Healthcare Reimb. (HRA) -FF	-595.00
				6510.03 · Healthcare Reimb. (HRA)-R...	-372.36
				6610.03 · Healthcare Reimb. (HRA)-A...	-444.98
				6410.03 · Healthcare Reimb. (HRA) -FF	-79.47
TOTAL					-1,491.81
Check	EFT	09/11/2017	London Health CDH	<b>1002 · FNB HRA Checking</b>	
				6410.03 · Healthcare Reimb. (HRA) -FF	-994.50
TOTAL					-994.50
Check	EFT	09/19/2017	Navigant Credit Union	<b>1001 · Navigant GF Operating</b>	
				2510 · Notes Payable - L-1 Truck Loan	-1,443.72
				7080 · Interest Expense-L-1 Truck Loan	-466.73
TOTAL					-1,910.45
Check	EFT	09/25/2017	London Health CDH	<b>1002 · FNB HRA Checking</b>	
				6410.03 · Healthcare Reimb. (HRA) -FF	-119.88
				6410.03 · Healthcare Reimb. (HRA) -FF	-1,960.54
				6410.03 · Healthcare Reimb. (HRA) -FF	-1,999.37
				6510.03 · Healthcare Reimb. (HRA)-R...	-160.98
				6410.03 · Healthcare Reimb. (HRA) -FF	-119.88
TOTAL					-4,360.65
Check	EFT	09/28/2017		<b>1001 · Navigant GF Operating</b>	
				6730 · Bank Service Fee	-15.00
TOTAL					-15.00
Check	POS	09/01/2017	ID Wholesaler	<b>1001 · Navigant GF Operating</b>	
				6705 · Office Supplies & Expenses	-53.72
TOTAL					-53.72
Check	POS	09/01/2017	Amazon.com	<b>1001 · Navigant GF Operating</b>	
				6706 · Printing & Postage	-84.48
TOTAL					-84.48
Check	POS	09/02/2017	BackBlaze	<b>1001 · Navigant GF Operating</b>	
				6708 · Computer Development Program	-3.87
TOTAL					-3.87
Check	POS	09/06/2017	Miradore Ltd	<b>1004 · FNB Fire Prevention</b>	
				7040 · Spec. Fund Fire Prevention Exp	-16.14
TOTAL					-16.14
Check	POS	09/06/2017	Amazon.com	<b>1001 · Navigant GF Operating</b>	
				6112 · Equipment Supplies & Repairs	-17.64
TOTAL					-17.64
Check	POS	09/06/2017	Amazon.com	<b>1001 · Navigant GF Operating</b>	
				7030 · Spec. Fund Radio Box Alarm	-185.70
TOTAL					-185.70
Check	POS	09/07/2017	Amazon.com	<b>1001 · Navigant GF Operating</b>	
				6112 · Equipment Supplies & Repairs	-22.95
TOTAL					-22.95
Check	POS	09/12/2017	Lowe's	<b>1001 · Navigant GF Operating</b>	
				6112 · Equipment Supplies & Repairs	-22.29
TOTAL					-22.29

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**Cumberland Fire District  
Commissioner's Report  
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Type	Num	Date	Name	Account	Paid Amount
Check	POS	09/12/2017	M.O.M. 'South	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-159.64
TOTAL					-159.64
Check	POS	09/14/2017	Amazon.com	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-24.72
TOTAL					-24.72
Check	POS	09/14/2017	Fire Protection Publications	1001 · Navigant GF Operating	
				6905.01 · Drills & Training	-96.00
TOTAL					-96.00
Check	POS	09/14/2017	IdentiFire	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-22.98
TOTAL					-22.98
Check	POS	09/18/2017	London Health CDH	1002 · FNB HRA Checking	
				6410.03 · Healthcare Reimb. (HRA) -FF	-1,064.27
TOTAL					-1,064.27
Check	POS	09/18/2017	BJ's	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-163.88
TOTAL					-163.88
Check	POS	09/18/2017	Amazon.com	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-12.02
TOTAL					-12.02
Check	POS	09/20/2017	Motors, Hoists & Controls, Inc.	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-287.08
TOTAL					-287.08
Check	POS	09/22/2017	The Fire Store	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-43.38
TOTAL					-43.38
Check	POS	09/23/2017	Adobe Systems Inc.	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-64.16
TOTAL					-64.16
Check	POS	09/25/2017	Amazon.com	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-54.99
TOTAL					-54.99
Check	POS	09/28/2017	Ocean State Job Lot	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-180.19
TOTAL					-180.19
Check	1007	09/14/2017	NorthEast Electrical	1010 · Navigant Comm/Training	
				7030 · Spec. Fund Radio Box Alarm	-114.00
TOTAL					-114.00
Check	1008	09/20/2017	Target Solutions Learning, LLC	1010 · Navigant Comm/Training	
				7030 · Spec. Fund Radio Box Alarm	-5,245.56
TOTAL					-5,245.56

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

Type	Num	Date	Name	Account	Paid Amount
Check	1057	09/14/2017	TriTech Software Systems	1004 · FNB Fire Prevention	
				7040 · Spec. Fund Fire Prevention Exp	-2,898.13
				7040 · Spec. Fund Fire Prevention Exp	-3,024.38
TOTAL					-5,922.51
Check	1058	09/28/2017	CPF-LOCAL 2722	1004 · FNB Fire Prevention	
				7040 · Spec. Fund Fire Prevention Exp	-40.07
TOTAL					-40.07
Check	3603	09/07/2017	Rossi Law Offices LTD	1001 · Navigant GF Operating	
				7050 · Tax - Legal & Collection Fees	-53.23
TOTAL					-53.23
Check	3604	09/07/2017	Apex Technology Group	1001 · Navigant GF Operating	
				6708 · Computer Development Program	-88.00
TOTAL					-88.00
Check	3605	09/07/2017	Allied Auto Parts	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-43.29
				6101 · Vehicle Repair & Maintenance	-59.32
				6101 · Vehicle Repair & Maintenance	-75.81
TOTAL					-178.42
Check	3606	09/07/2017	Cyber Comm Inc.	1001 · Navigant GF Operating	
				6120 · Radio Equip Upgrades & Maint	-930.45
TOTAL					-930.45
Check	3607	09/07/2017	Cumberland Pest Control, LLC	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-25.00
				6301 · Building Supplies & Maint.	-30.00
				6301 · Building Supplies & Maint.	-25.00
TOTAL					-80.00
Check	3608	09/07/2017	Edward Deutch Uniforms	1001 · Navigant GF Operating	
				6110 · Equipment Purchase & Upgrad...	-515.00
				6110 · Equipment Purchase & Upgrad...	-632.00
TOTAL					-1,147.00
Check	3609	09/07/2017	Emergency Reporting	1001 · Navigant GF Operating	
				6145 · Reporting Software	-405.67
TOTAL					-405.67
Check	3610	09/07/2017	Minuteman Trucks, Inc	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-289.38
TOTAL					-289.38
Check	3611	09/07/2017	National Grid Elec Sta4L	1001 · Navigant GF Operating	
				6200 · Electricity	-26.13
TOTAL					-26.13
Check	3612	09/07/2017	National Grid Elec Sta5L	1001 · Navigant GF Operating	
				6200 · Electricity	-26.13
TOTAL					-26.13
Check	3613	09/07/2017	NAPA Auto Parts	1001 · Navigant GF Operating	
				6100 · Vehicle Gas & Oil	-29.98
				6101 · Vehicle Repair & Maintenance	-31.96
TOTAL					-61.94

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

Type	Num	Date	Name	Account	Paid Amount
Check	3614	09/07/2017	Purchase Power	1001 · Navigant GF Operating	
				6706 · Printing & Postage	-200.00
TOTAL					-200.00
Check	3615	09/07/2017	State of Rhode Island	1001 · Navigant GF Operating	
				6905.01 · Drills & Training	-400.00
				6905.01 · Drills & Training	-400.00
				6905.01 · Drills & Training	-400.00
				6905.01 · Drills & Training	-400.00
TOTAL					-1,600.00
Check	3616	09/07/2017	S&D Road Service	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-205.84
TOTAL					-205.84
Check	3617	09/07/2017	Tire Doctor LLC	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-168.50
TOTAL					-168.50
Check	3618	09/07/2017	VFIS	1001 · Navigant GF Operating	
				6701 · Insurances	-5,467.00
TOTAL					-5,467.00
Check	3619	09/07/2017	W.B. Mason Co., Inc	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-47.30
TOTAL					-47.30
Check	3620	09/07/2017	EXXONMOBIL	1001 · Navigant GF Operating	
				6100 · Vehicle Gas & Oil	-286.48
TOTAL					-286.48
Check	3621	09/07/2017	TH Malloy & Sons, Inc	1001 · Navigant GF Operating	
				6100 · Vehicle Gas & Oil	-2,254.45
TOTAL					-2,254.45
Check	3622	09/07/2017	Pierce Manufacturing, Inc.	1001 · Navigant GF Operating	
				6110 · Equipment Purchase & Upgrad...	-5,000.00
TOTAL					-5,000.00
Check	3623	09/14/2017	XRA Medical Imaging	1001 · Navigant GF Operating	
				6906 · Medical Examinations	-55.00
TOTAL					-55.00
Check	3624	09/14/2017	Blue Cross Blue Shield -MCA	1001 · Navigant GF Operating	
				6510.01 · Healthcare Insurance -Retir...	-894.00
TOTAL					-894.00
Check	3625	09/14/2017	E-Z Dumper & Trailers Inc.	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-130.00
TOTAL					-130.00
Check	3626	09/14/2017	Kevin Clarke	1001 · Navigant GF Operating	
				6510.01 · Healthcare Insurance -Retir...	-51.14
TOTAL					-51.14
Check	3627	09/14/2017	Janitech	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-96.04
TOTAL					-96.04

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**Cumberland Fire District**  
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Type	Num	Date	Name	Account	Paid Amount
Check	3628	09/14/2017	Impact Custom Apparel LLC	1001 · Navigant GF Operating	
				6110 · Equipment Purchase & Upgrad...	-312.00
TOTAL					-312.00
Check	3629	09/14/2017	National Grid Elec Sta1	1001 · Navigant GF Operating	
				6200 · Electricity	-740.37
TOTAL					-740.37
Check	3630	09/14/2017	National Grid Elec Sta4	1001 · Navigant GF Operating	
				6200 · Electricity	-1,020.95
TOTAL					-1,020.95
Check	3631	09/14/2017	National Grid Elec Sta5A	1001 · Navigant GF Operating	
				6200 · Electricity	-12.24
TOTAL					-12.24
Check	3632	09/14/2017	National Grid Gas Sta1	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-93.66
TOTAL					-93.66
Check	3633	09/14/2017	National Grid Gas Sta2	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-36.82
TOTAL					-36.82
Check	3634	09/14/2017	National Grid Gas Sta4	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-51.93
TOTAL					-51.93
Check	3635	09/14/2017	National Grid Gas Sta5A	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-111.00
TOTAL					-111.00
Check	3636	09/14/2017	National Grid Gas Sta5	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-57.69
TOTAL					-57.69
Check	3637	09/14/2017	Police & Firemen's Insurance Assoc.	1001 · Navigant GF Operating	
				2028 · P & F Insurance Assoc.	-520.37
TOTAL					-520.37
Check	3638	09/14/2017	Ralco Equipment Co., Inc	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-658.64
TOTAL					-658.64
Check	3639	09/14/2017	S&D Road Service	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-1,398.15
TOTAL					-1,398.15
Check	3640	09/14/2017	The UPS Store # 4893	1001 · Navigant GF Operating	
				6706 · Printing & Postage	-10.63
				6706 · Printing & Postage	-40.78
TOTAL					-51.41
Check	3641	09/14/2017	Woonsocket Door	1001 · Navigant GF Operating	
				7310 · Capital Improvements	-3,225.00
TOTAL					-3,225.00

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**Cumberland Fire District  
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September 2017**

Type	Num	Date	Name	Account	Paid Amount
Check	3642	09/20/2017	Thomas McDade Shackelford	1001 · Navigant GF Operating	
				4003 · Tax Revenue Refund	-128.30
TOTAL					-128.30
Check	3643	09/20/2017	Air Cleaning Specialists of N.E., LLC	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-1,500.00
TOTAL					-1,500.00
Check	3644	09/20/2017	Delta Dental	1001 · Navigant GF Operating	
				6410.04 · Healthcare -Dental	-6,064.55
				6510.04 · Healthcare -Dental -Retirees	-405.80
				6610.04 · Healthcare -Dental -Admin	-553.96
TOTAL					-7,024.31
Check	3645	09/20/2017	Kafin Oil Co., Inc.	1001 · Navigant GF Operating	
				1500 · Buildings & Improvements	-3,725.00
TOTAL					-3,725.00
Check	3646	09/20/2017	Moore Medical LLC	1001 · Navigant GF Operating	
				6125 · ALS & Medical Supplies	-166.43
				6125 · ALS & Medical Supplies	21.21
				6125 · ALS & Medical Supplies	26.68
				6125 · ALS & Medical Supplies	53.36
TOTAL					-65.18
Check	3647	09/20/2017	NAPA Auto Parts	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-114.85
TOTAL					-114.85
Check	3648	09/20/2017	National Grid Elec Sta2	1001 · Navigant GF Operating	
				6200 · Electricity	-476.14
TOTAL					-476.14
Check	3649	09/20/2017	National Grid Elec Sta5	1001 · Navigant GF Operating	
				6200 · Electricity	-537.30
TOTAL					-537.30
Check	3650	09/20/2017	Narragansett Bay Comm Sta1	1001 · Navigant GF Operating	
				6210 · Sewer Assessment & Usage	-111.24
TOTAL					-111.24
Check	3651	09/20/2017	Narragansett Bay Comm Sta2	1001 · Navigant GF Operating	
				6210 · Sewer Assessment & Usage	-75.73
TOTAL					-75.73
Check	3652	09/20/2017	Narragansett Bay Comm Sta4	1001 · Navigant GF Operating	
				6210 · Sewer Assessment & Usage	-44.81
TOTAL					-44.81
Check	3653	09/20/2017	Pawtucket Water Supply -Hydrants	1001 · Navigant GF Operating	
				6215.02 · Hydrant Fees - Pawtucket	-11,732.09
TOTAL					-11,732.09
Check	3654	09/20/2017	Pawtucket Water Supply Board	1001 · Navigant GF Operating	
				6211 · Water Usage Fees	-50.42
TOTAL					-50.42

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**Cumberland Fire District**  
**Commissioner's Report**  
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Type	Num	Date	Name	Account	Paid Amount
Check	3655	09/20/2017	Shell Fleet Plus	1001 · Navigant GF Operating	
				6100 · Vehicle Gas & Oil	-505.53
TOTAL					-505.53
Check	3656	09/20/2017	Tap Auto Service	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-360.19
TOTAL					-360.19
Check	3657	09/20/2017	Verizon Wireless	1001 · Navigant GF Operating	
				6202.02 · Air Cards	-160.14
				6202.02 · Air Cards	-320.08
TOTAL					-480.22
Check	3658	09/20/2017	Health Care Technology	1001 · Navigant GF Operating	
				6125 · ALS & Medical Supplies	-559.04
TOTAL					-559.04
Check	3659	09/20/2017	Cox Communications	1001 · Navigant GF Operating	
				6202.01 · Telephone	-914.57
TOTAL					-914.57
Check	3661	09/22/2017	Town of Cumberland Clerks Office	1001 · Navigant GF Operating	
				7050 · Tax - Legal & Collection Fees	-49.00
TOTAL					-49.00
Check	3662	09/25/2017	Cumberland Fire District	1001 · Navigant GF Operating	
				1002 · FNB HRA Checking	-10,000.00
TOTAL					-10,000.00
Check	3663	09/28/2017	Absolute Auto-Glass, Inc.	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-800.00
TOTAL					-800.00
Check	3664	09/28/2017	Michelle D. Baker, Esq.	1001 · Navigant GF Operating	
				6725 · Tax Sale Fee	-6,150.00
TOTAL					-6,150.00
Check	3665	09/28/2017	Belmont Springs	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-73.96
				6301 · Building Supplies & Maint.	-52.94
				6301 · Building Supplies & Maint.	-24.88
				6301 · Building Supplies & Maint.	-12.13
TOTAL					-163.91
Check	3666	09/28/2017	A & P Fire Systems	1001 · Navigant GF Operating	
				6150 · Fire Alarm Testing	-81.00
				6150 · Fire Alarm Testing	-81.00
				6150 · Fire Alarm Testing	-81.00
TOTAL					-243.00
Check	3667	09/28/2017	Blue Cross & Blue Shield	1001 · Navigant GF Operating	
				6410.01 · Healthcare Insurance	-71,142.66
				6510.01 · Healthcare Insurance -Retir...	-9,052.16
				6610.01 · Healthcare Insurance -Admin	-5,317.84
TOTAL					-85,512.66
Check	3668	09/28/2017	B & M Printing	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-26.00
TOTAL					-26.00

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**Cumberland Fire District**  
**Commissioner's Report**  
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Type	Num	Date	Name	Account	Paid Amount
Check	3669	09/28/2017	Industrial Oil & Supply	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-57.89
TOTAL					-57.89
Check	3670	09/28/2017	Northeast Rescue Systems	1001 · Navigant GF Operating	
				6110 · Equipment Purchase & Upgrad...	-264.00
				6101 · Vehicle Repair & Maintenance	-417.60
TOTAL					-681.60
Check	3671	09/28/2017	Ralco Equipment Co., Inc	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-1,875.58
TOTAL					-1,875.58
Check	3672	09/28/2017	Staples Credit	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-22.68
				6705 · Office Supplies & Expenses	-45.04
				6705 · Office Supplies & Expenses	-9.83
				6705 · Office Supplies & Expenses	-147.13
TOTAL					-224.68
Check	3673	09/28/2017	Verizon	1001 · Navigant GF Operating	
				6202.01 · Telephone	-149.99
TOTAL					-149.99

# Cumberland Fire District

## Profit & Loss Budget vs. Actual

July 2017 through June 2018

	TOTAL				
	Sep 17	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
4000.02 - Tax Revenue 2017	618,789.08	1,856,367.32	7,425,469.00	-5,569,101.68	25.0%
4001 - Tax Revenue Prior Years	14,666.67	44,000.01	176,000.00	-131,999.99	25.0%
4003 - Tax Revenue Refund	0.00	0.00	0.00	0.00	0.0%
4007 - NSF Fee Reimbursement Income	0.00	0.00	200.00	-200.00	0.0%
4010 - Interest Income- Past Due Taxes	6,521.51	16,480.15	35,000.00	-18,519.85	47.09%
4015 - Fire Prevention/Plan Review	2,601.00	7,929.00	48,000.00	-40,071.00	16.52%
4050 - Interest Income General Fund	913.07	2,476.30	8,000.00	-5,523.70	30.95%
4060 - Interest Income Truck Fund	0.00	29.74	650.00	-620.26	4.58%
4065 - Interest Income Fire Prevention	0.00	10.55	250.00	-239.45	4.22%
4070 - Interest Income-Retiremt Health	58.76	184.35	700.00	-515.65	26.34%
4080 - Interest Income Navigant CD	107.31	271.65			
4103 - Grant Income	0.00	0.00	0.00	0.00	0.0%
4105 - Reimbursed Ins.-Former Employee	2,737.89	8,219.29	33,000.00	-24,780.71	24.91%
4110 - Miscellaneous Other Income	662.60	912.59	5,000.00	-4,087.41	18.25%
4110.1 - Revenue Rescue Income	7,304.99	7,304.99	10,000.00	-2,695.01	73.05%
4110.2 - Insurance Refund	0.00	0.00	0.00	0.00	0.0%
4110.3 - Detail Reimbursement	8,313.00	10,553.70	43,000.00	-32,446.30	24.54%
4110.4 - IOD Ins. Reimbursement	14,486.92	36,239.03	0.00	36,239.03	100.0%
4110.6 - MLC Fees	2,850.00	8,475.00	20,000.00	-11,525.00	42.38%
4110.7 - RB Battery Reimbursement	285.00	285.00	0.00	285.00	100.0%
4112 - Income Radio Box 2017	1,916.67	5,625.01	23,000.00	-17,374.99	24.46%
4114 - Income Radio Box Prior Years	0.00	125.00	0.00	125.00	100.0%
4115 - Tax Sale Fee Income	2,500.00	7,500.00	30,000.00	-22,500.00	25.0%
4200 - Sale of Assets	0.00	0.00	0.00	0.00	0.0%
4400 - Appropriation from 1007 RH Fund	0.00	0.00	100,028.00	-100,028.00	0.0%
Total Income	684,714.47	2,012,988.68	7,958,297.00	-5,945,308.32	25.29%
Gross Profit	684,714.47	2,012,988.68	7,958,297.00	-5,945,308.32	25.29%
Expense					
6100 - Vehicle Gas & Oil	3,076.44	8,764.67	35,000.00	-26,235.33	25.04%
6101 - Vehicle Repair & Maintenance	6,741.99	31,189.20	85,000.00	-53,810.80	36.69%
6110 - Equipment Purchase & Upgrading	6,723.00	7,861.00	40,000.00	-32,139.00	19.65%
6110.01 - Turnout Gear	0.00	388.30	10,000.00	-9,611.70	3.88%
6112 - Equipment Supplies & Repairs	792.89	3,367.52	10,000.00	-6,632.48	33.68%
6113 - Equip Testing & Certification	833.37	2,500.11	10,000.00	-7,499.89	25.0%
6120 - Radio Equip Upgrades & Maint	930.45	3,858.08	7,000.00	-3,141.92	55.12%
6125 - ALS & Medical Supplies	624.22	3,623.33	10,000.00	-6,376.67	36.23%
6130 - Air Cascade Maintenance	0.00	720.78	3,500.00	-2,779.22	20.59%
6140 - Communications Upgrades	0.00	100.00			
6145 - Reporting Software	405.67	1,622.68	7,000.00	-5,377.32	23.18%
6150 - Fire Alarm Testing	243.00	299.00	1,500.00	-1,201.00	19.93%
6200 - Electricity	2,839.26	8,780.88	39,000.00	-30,219.12	22.52%
6201 - Gas & Hot Water	351.10	1,075.14	15,000.00	-13,924.86	7.17%
6202.01 - Telephone	1,064.56	3,234.11	15,000.00	-11,765.89	21.56%
6202.02 - Air Cards	480.22	1,440.52	5,500.00	-4,059.48	26.19%
6210 - Sewer Assessment & Usage	231.78	691.65	3,500.00	-2,808.35	19.76%
6211 - Water Usage Fees	50.42	478.78	8,000.00	-7,521.22	5.99%
6215.01 - Hydrant Fees - Cumberland	18,755.83	56,267.53	225,070.00	-168,802.47	25.0%
6215.02 - Hydrant Fees - Pawtucket	11,732.09	34,502.18	138,000.00	-103,497.82	25.0%
6301 - Building Supplies & Maint.	2,003.83	6,959.17	25,000.00	-18,040.83	27.84%

# Cumberland Fire District

## Profit & Loss Budget vs. Actual

July 2017 through June 2018

	TOTAL				
	Sep 17	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
6305 - Furnishings	0.00	0.00	2,000.00	-2,000.00	0.0%
6400.01 - Firefighters Salaries	201,141.43	660,987.61	2,863,239.00	-2,202,251.39	23.09%
6400.02 - EMT Incentive	6,146.00	19,974.50	86,000.00	-66,025.50	23.23%
6400.03 - OT Wages	99,315.33	334,245.34	575,941.00	-241,695.66	58.04%
6400.08 - Holiday Stipend	13,430.38	40,520.36	165,186.00	-124,665.64	24.53%
6400.09 - Longevity Pay	8,925.39	24,745.63	137,000.00	-112,254.37	18.06%
6400.10 - Acting Officer Pay	0.00	281.10	2,000.00	-1,718.90	14.06%
6400.11 - Detail Pay	1,701.00	6,219.00	15,000.00	-8,781.00	41.46%
6400.12 - Other Salaries	0.00	0.00	20,000.00	-20,000.00	0.0%
6400.13 - Injured on Duty Salaries	19,764.75	51,966.39	0.00	51,966.39	100.0%
6400.14 - Clothing Allowance	3,900.00	11,700.00	46,800.00	-35,100.00	25.0%
6400.15 - Education Incentive	500.00	1,500.00	7,000.00	-5,500.00	21.43%
6401 - Payroll Tax Expense	26,156.73	88,686.02	334,942.00	-246,255.98	26.48%
6402 - Pension Expense	53,988.34	173,265.35	706,115.00	-532,849.65	24.54%
6410.01 - Healthcare Insurance	70,026.36	215,011.51	846,200.00	-631,188.49	25.41%
6410.02 - Healthcare Co-Pays	-8,388.40	-27,113.50	-109,994.00	82,880.50	24.65%
6410.03 - Healthcare Reimb. (HRA) -FF	6,932.91	15,938.99	40,000.00	-24,061.01	39.85%
6410.04 - Healthcare -Dental	6,160.10	18,147.27	68,820.00	-50,672.73	26.37%
6410.05 - Healthcare -Vision	400.00	1,200.00	5,100.00	-3,900.00	23.53%
6420 - Life Insurance	862.50	2,587.50	10,350.00	-7,762.50	25.0%
6430 - Education Tuition Cost	0.00	0.00	6,000.00	-6,000.00	0.0%
6510.01 - Healthcare Insurance -Retirees	9,997.30	29,991.90	122,000.00	-92,008.10	24.58%
6510.03 - Healthcare Reimb. (HRA)-Retiree	533.34	2,199.15	6,000.00	-3,800.85	36.65%
6510.04 - Healthcare -Dental -Retirees	405.80	1,217.40	4,900.00	-3,682.60	24.85%
6520 - COLA - Retirees	866.67	2,599.97	10,400.00	-7,800.03	25.0%
6600 - Administrative Salaries	22,383.52	73,277.81	290,475.00	-217,197.19	25.23%
6605 - District Commissioner Stipends	1,891.66	5,675.00	22,700.00	-17,025.00	25.0%
6610.01 - Healthcare Insurance -Admin	5,317.84	15,953.52	67,700.00	-51,746.48	23.57%
6610.02 - Healthcare Co-Pays -Admin	-638.12	-2,044.23	-8,300.00	6,255.77	24.63%
6610.03 - Healthcare Reimb. (HRA)-Admin	444.98	1,730.60	6,500.00	-4,769.40	26.63%
6610.04 - Healthcare -Dental -Admin	553.96	1,661.88	6,648.00	-4,986.12	25.0%
6615 - Payroll Tax Expense -Admin	1,663.57	5,518.28	22,200.00	-16,681.72	24.86%
6701 - Insurances	25,332.91	75,998.81	336,000.00	-260,001.19	22.62%
6703.01 - Legal	0.00	1,143.75	20,000.00	-18,856.25	5.72%
6703.02 - Legal - CBA	0.00	0.00	5,000.00	-5,000.00	0.0%
6705 - Office Supplies & Expenses	415.86	4,290.11	9,500.00	-5,209.89	45.16%
6706 - Printing & Postage	335.89	943.98	5,000.00	-4,056.02	18.88%
6707 - Newspaper Advertisements	0.00	0.00	1,500.00	-1,500.00	0.0%
6708 - Computer Development Program	91.87	775.13	2,500.00	-1,724.87	31.01%
6709 - Computerized Tax Bills	1,125.00	3,375.00	13,500.00	-10,125.00	25.0%
6710 - External Accounting Fees	1,666.66	5,000.00	20,000.00	-15,000.00	25.0%
6711 - Fire Chief Expenses	0.00	261.74	1,500.00	-1,238.26	17.45%
6712 - Fire Prevention Offset	0.00	0.00	1,000.00	-1,000.00	0.0%
6713 - Grants - Matching Funds	0.00	0.00	5,000.00	-5,000.00	0.0%
6714 - Payroll Processing Fees	575.20	1,996.40	12,000.00	-10,003.60	16.64%
6715 - Professional Fees	0.00	0.00	2,000.00	-2,000.00	0.0%
6716 - Videographer	0.00	540.00	2,500.00	-1,960.00	21.6%
6720 - Abatements	12.74	13.54	20,000.00	-19,986.46	0.07%
6725 - Tax Sale Fee	2,500.00	7,500.00	30,000.00	-22,500.00	25.0%
6730 - Bank Service Fee	15.00	30.00	100.00	-70.00	30.0%
6735 - IRS HRA Fee	0.00	0.00	0.00	0.00	0.0%

# Cumberland Fire District

## Profit & Loss Budget vs. Actual

July 2017 through June 2018

TOTAL					
	Sep 17	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
6800 - Affiliated Fire Associations	0.00	139.00	750.00	-611.00	18.53%
6801 - Call Firefighters Stipends	0.00	0.00	1,000.00	-1,000.00	0.0%
6905.01 - Drills & Training	1,696.00	2,015.00	5,000.00	-2,985.00	40.3%
6905.02 - FP & EMS Training	0.00	0.00	3,000.00	-3,000.00	0.0%
6906 - Medical Examinations	55.00	710.00	5,500.00	-4,790.00	12.91%
6907 - Employee Support Health&Welfare	0.00	0.00	3,800.00	-3,800.00	0.0%
6908 - Professional Development	0.00	0.00	500.00	-500.00	0.0%
7010 - Contingency	0.00	785.00	9,000.00	-8,215.00	8.72%
7020 - Sick Time Payout	0.00	0.00	5,000.00	-5,000.00	0.0%
7030 - Spec. Fund Radio Box Alarm	299.70	546.05	7,500.00	-6,953.95	7.28%
7040 - Spec. Fund Fire Prevention Exp	5,978.72	6,534.94	18,000.00	-11,465.06	36.31%
7050 - Tax - Legal & Collection Fees	102.23	124.33	1,000.00	-875.67	12.43%
7080 - Interest Expense-L-1 Truck Loan	466.73	925.06			
7305 - Capital Expenditures	0.00	0.00	0.00	0.00	0.0%
7310 - Capital Improvements	3,225.00	3,225.00	90,000.00	-86,775.00	3.58%
8000 - General Reserve Account	0.00	0.00	149,155.00	-149,155.00	0.0%
8010 - Station Building Fund	0.00	0.00	90,000.00	-90,000.00	0.0%
8100 - Actuarial Study of Retiree HC	0.00	0.00	10,000.00	-10,000.00	0.0%
Total Expense	656,157.97	2,072,241.82	7,958,297.00	-5,886,055.18	26.04%
Net Ordinary Income	28,556.50	-59,253.14	0.00	-59,253.14	100.0%
Net Income	28,556.50	-59,253.14	0.00	-59,253.14	100.0%

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Accrual Basis

## Cumberland Fire District

## Trial Balance

As of September 30, 2017

	Sep 30, 17	
	Debit	Credit
1001 · Navigant GF Operating	251,215.80	
1002 · FNB HRA Checking	11,082.62	
1003 · FNB HRA Savings	0.00	
1004 · FNB Fire Prevention	44,432.87	
1005 · Navigant Savings MM	1,496,068.54	
1007 · FNB Retiree HealthCare Fund	308,229.88	
1008 · FNB Truck Fund	40.03	
1009 · FNB FP Savings	16.76	
1010 · Navigant Comm/Training	93,877.00	
1011 · Navigant CD	105,571.65	
1020 · CMEFCU - Comm/Training Acct	0.00	
1025 · CFD Checking/Savings	0.00	
1026 · CHFD Checking/Savings	0.00	
1027 · NCFD Checking/Savings	0.00	
1028 · VFFD Checking/Savings	0.00	
1140 · Tax Receivable 2004 & prior	0.00	
1170 · Tax Receivable 2008 & prior	0.00	
1175 · Tax Receivable 2009	0.00	
1180 · Tax Receivable 2010	0.00	
1185 · Tax Receivable 2011	0.00	
1190 · Tax Receivable 2012	0.00	
1195 · Tax Receivable 2013	0.00	
1200 · Tax Receivable 2014	0.00	
1205 · Tax Receivable 2015 & Prior	0.00	
1210 · Tax Receivable 2016 & Prior	47,766.06	
1215 · Tax Receivable 2017	2,797,962.27	
1300 · Collection/Returned CK Fees	100.00	
1305 · Tax Sale Fees	21,847.86	
1310 · Radio Box Fees	2,550.00	
1311 · FF Detail Receivable	2,240.70	
1312 · Fire Prevention Fees	0.00	
1313 · Misc Fire Prevention Receivable	85.50	
1315 · Misc. Accounts Receivable	0.00	
1316 · MLC Receivable	50.00	
1320 · Prepaid Expenses	0.00	
1320.01 · Prepaid Expenses-Insurances	292,083.66	
1320.02 · Prepaid Expenses-Hydrant Fees	167,802.47	
1320.03 · Prepaid Expenses-COLA	7,711.71	
1320.04 · Prepaid Expenses-Clothing Allow	31,050.00	
1320.05 · Prepaid Expenses-Tax Sale Fees	12,645.00	
1320.06 · Prepaid Expenses-Comp Tx Bills	7,979.18	
1320.08 · Prepaid Expenses-Comm Stipends	0.00	
1320.09 · Prepaid Expenses-Educ Incentive	4,500.00	
1320.10 · Prepaid Expenses-Equip Testing	874.89	
1320.11 · Pepaid Expenses-Radio Box Fund	5,245.56	
1321 · Deferred Expense	0.00	
1400 · Land	779,800.00	
1500 · Buildings & Improvements	345,416.09	
1505 · Vehicles & Equipment	3,142,073.86	
1506 · Radio Equipment	76,354.12	
1510 · Fire Prevention Equipment	542,147.84	
1515 · Office Equipment	10,081.93	
1520 · Furniture and Fixtures	17,022.90	
1600 · Accumulated Depreciation		4,347,921.00
1050 · Petty Cash-Tax Collector	750.00	
1055 · Petty Cash Fire Chief	500.00	
2000 · Accounts Payable	0.00	
2000.01 · Accounts Payable 2016	0.00	
2005 · Accrued Payroll at FYE	0.00	
2010 · Payroll Taxes SS/MED	0.00	
2011 · Payroll Tax FED W/H	0.00	
2012 · Payroll Tax ST W/H	0.00	
2013 · Payroll Tax SDI WH		230.74
2015 · Union Dues WH	0.00	
2020.1 · State Pension WH EE 414H (VF1)	0.00	
2020.2 · State Pension WH EE 414H (CF2)	0.00	

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Accrual Basis

## Cumberland Fire District

## Trial Balance

As of September 30, 2017

	Sep 30, 17	
	Debit	Credit
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		196.74
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.		164.58
2035 · CMEFCU - SAVINGS	0.00	
2250 · Deferred Tax Revenue 2015/2016	0.00	
2251 · Deferred Taxes 2016 & prior		145,283.04
2252 · Deferred Tax Revenue 2017-2018		5,566,615.84
2280 · Misc Other Deferred Revenue		1,775.00
2281 · Deferred Tax Sale Fee Income		54,307.25
2285 · Deferred Radio Box Income		19,174.99
2505 · Notes Payable - NCFD Truck Loan	0.00	
2510 · Notes Payable - L-1 Truck Loan		97,104.16
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		5,000.00
2700 · Accrued 2016 Tax Revenue	0.00	
2700.01 · Accrued Tax Revenue 2017	0.00	
2705 · Accrued 2016 Radio Box Income	0.00	
2705.01 · Accrued Radio Box Income 2017	0.00	
3200 · Unrestricted Net Assets	245,704.92	
3300 · Fund Balance transfer from Old		694,361.47
4000.02 · Tax Revenue 2017		1,856,367.32
4001 · Tax Revenue Prior Years		44,000.01
4003 · Tax Revenue Refund	0.00	
4007 · NSF Fee Reimbursement Income	0.00	
4010 · Interest Income- Past Due Taxes		16,480.15
4015 · Fire Prevention/Plan Review		7,929.00
4050 · Interest Income General Fund		2,476.30
4060 · Interest Income Truck Fund		29.74
4065 · Interest Income Fire Prevention		10.55
4070 · Interest Income-Retiremt Health		184.35
4080 · Interest Income Navigant CD		271.65
4105 · Reimbursed Ins.-Former Employee		8,219.29
4110 · Miscellaneous Other Income		912.59
4110.1 · Revenue Rescue Income		7,304.99
4110.3 · Detail Reimbursement		10,553.70
4110.4 · IOD Ins. Reimbursement		36,239.03
4110.6 · MLC Fees		8,475.00
4110.7 · RB Battery Reimbursement		285.00
4112 · Income Radio Box 2017		5,625.01
4114 · Income Radio Box Prior Years		125.00
4115 · Tax Sale Fee Income		7,500.00
6100 · Vehicle Gas & Oil	8,764.67	
6101 · Vehicle Repair & Maintenance	31,189.20	
6110 · Equipment Purchase & Upgrading	7,861.00	
6110.01 · Turnout Gear	388.30	
6112 · Equipment Supplies & Repairs	3,367.52	
6113 · Equip Testing & Certification	2,500.11	
6120 · Radio Equip Upgrades & Maint	3,858.08	
6125 · ALS & Medical Supplies	3,623.33	
6130 · Air Cascade Maintenance	720.78	
6140 · Communications Upgrades	100.00	
6145 · Reporting Software	1,622.68	
6150 · Fire Alarm Testing	299.00	
6200 · Electricity	8,780.88	
6201 · Gas & Hot Water	1,075.14	
6202.01 · Telephone	3,234.11	
6202.02 · Air Cards	1,440.52	

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Accrual Basis

## Cumberland Fire District

## Trial Balance

As of September 30, 2017

	Sep 30, 17	
	Debit	Credit
6210 · Sewer Assessment & Usage	691.65	
6211 · Water Usage Fees	478.78	
6215.01 · Hydrant Fees - Cumberland	56,267.53	
6215.02 · Hydrant Fees - Pawtucket	34,502.18	
6301 · Building Supplies & Maint.	6,959.17	
6400.01 · Firefighters Salaries	660,987.61	
6400.02 · EMT Incentive	19,974.50	
6400.03 · OT Wages	334,245.34	
6400.08 · Holiday Stipend	40,520.36	
6400.09 · Longevity Pay	24,745.63	
6400.10 · Acting Officer Pay	281.10	
6400.11 · Detail Pay	6,219.00	
6400.13 · Injured on Duty Salaries	51,966.39	
6400.14 · Clothing Allowance	11,700.00	
6400.15 · Education Incentive	1,500.00	
6401 · Payroll Tax Expense	88,686.02	
6402 · Pension Expense	173,265.35	
6410.01 · Healthcare Insurance	215,011.51	
6410.02 · Healthcare Co-Pays		27,113.50
6410.03 · Healthcare Reimb. (HRA) -FF	15,938.99	
6410.04 · Healthcare -Dental	18,147.27	
6410.05 · Healthcare -Vision	1,200.00	
6420 · Life Insurance	2,587.50	
6510.01 · Healthcare Insurance -Retirees	29,991.90	
6510.03 · Healthcare Reimb. (HRA)-Retiree	2,199.15	
6510.04 · Healthcare -Dental -Retirees	1,217.40	
6520 · COLA - Retirees	2,599.97	
6600 · Administrative Salaries	73,277.81	
6605 · District Commissioner Stipends	5,675.00	
6610.01 · Healthcare Insurance -Admin	15,953.52	
6610.02 · Healthcare Co-Pays -Admin		2,044.23
6610.03 · Healthcare Reimb. (HRA)-Admin	1,730.60	
6610.04 · Healthcare -Dental -Admin	1,661.88	
6615 · Payroll Tax Expense -Admin	5,518.28	
6701 · Insurances	75,998.81	
6703.01 · Legal	1,143.75	
6705 · Office Supplies & Expenses	4,290.11	
6706 · Printing & Postage	943.98	
6708 · Computer Development Program	775.13	
6709 · Computerized Tax Bills	3,375.00	
6710 · External Accounting Fees	5,000.00	
6711 · Fire Chief Expenses	261.74	
6714 · Payroll Processing Fees	1,996.40	
6716 · Videographer	540.00	
6720 · Abatements	13.54	
6725 · Tax Sale Fee	7,500.00	
6730 · Bank Service Fee	30.00	
6800 · Affiliated Fire Associations	139.00	
6905.01 · Drills & Training	2,015.00	
6906 · Medical Examinations	710.00	
7010 · Contingency	785.00	
7030 · Spec. Fund Radio Box Alarm	546.05	
7040 · Spec. Fund Fire Prevention Exp	6,534.94	
7050 · Tax - Legal & Collection Fees	124.33	
7080 · Interest Expense-L-1 Truck Loan	925.06	
7310 · Capital Improvements	3,225.00	
<b>TOTAL</b>	<b>12,974,281.22</b>	<b>12,974,281.22</b>



# *Cumberland Fire Department*

## Financial Report

Period Ending:     October 31, 2017

Presented:           November 28, 2017

Presented by:        Diane Karolyshyn, Finance Director

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

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

## Cumberland Fire District

## Balance Sheet

As of October 31, 2017

	Oct 31, 17
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1001 · Navigant GF Operating	419,209.56
1002 · FNB HRA Checking	2,742.31
1004 · FNB Fire Prevention	54,043.77
1005 · Navigant Savings MM	1,546,927.12
1007 · FNB Retiree HealthCare Fund	308,294.73
1008 · FNB Truck Fund	40.03
1009 · FNB FP Savings	16.76
1010 · Navigant Comm/Training	92,435.00
1011 · Navigant CD	105,682.65
Total Checking/Savings	2,529,391.93
Other Current Assets	
1210 · Tax Receivable 2016 & Prior	45,056.45
1215 · Tax Receivable 2017	2,095,789.40
1300 · Collection/Returned CK Fees	115.00
1305 · Tax Sale Fees	18,826.37
1310 · Radio Box Fees	2,425.00
1311 · FF Detail Receivable	1,362.90
1312 · Fire Prevention Fees	192.00
1313 · Misc Fire Prevention Receivable	313.50
1320.01 · Prepaid Expenses-Insurances	183,885.28
1320.02 · Prepaid Expenses-Hydrant Fees	149,046.64
1320.03 · Prepaid Expenses-COLA	6,845.04
1320.04 · Prepaid Expenses-Clothing Allow	27,150.00
1320.05 · Prepaid Expenses-Tax Sale Fees	10,145.00
1320.06 · Prepaid Expenses-Comp Tx Bills	6,854.18
1320.09 · Prepaid Expenses-Educ Incentive	4,000.00
1320.10 · Prepaid Expenses-Equip Testing	4,822.81
1320.11 · Pepaid Expenses-Radio Box Fund	6,812.56
Total Other Current Assets	2,563,642.13
Total Current Assets	5,093,034.06
Fixed Assets	
1400 · Land	779,800.00
1500 · Buildings & Improvements	345,416.09
1505 · Vehicles & Equipment	3,142,073.86
1506 · Radio Equipment	76,354.12
1510 · Fire Prevention Equipment	542,147.84
1515 · Office Equipment	11,362.27
1520 · Furniture and Fixtures	17,022.90
1600 · Accumulated Depreciation	-4,347,921.00
Total Fixed Assets	566,256.08
Other Assets	
1050 · Petty Cash-Tax Collector	750.00
1055 · Petty Cash Fire Chief	500.00
Total Other Assets	1,250.00
<b>TOTAL ASSETS</b>	<b>5,660,540.14</b>

**Cumberland Fire District**  
**Balance Sheet**  
As of October 31, 2017

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

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

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

**Cumberland Fire District  
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Type	Num	Date	Name	Account	Paid Amount
Check	1060	10/12/2017	N.A.F.I.	1004 · FNB Fire Prevention	
				7040 · Spec. Fund Fire Prevention Exp	-55.00
TOTAL					-55.00
Check	1061	10/19/2017	RIIAAI	1004 · FNB Fire Prevention	
				7040 · Spec. Fund Fire Prevention Exp	-350.00
TOTAL					-350.00
Check	1062	10/25/2017	NEAFM	1004 · FNB Fire Prevention	
				7040 · Spec. Fund Fire Prevention Exp	-95.00
TOTAL					-95.00
Check	1063	10/25/2017	David Cinq-Mars	1004 · FNB Fire Prevention	
				7040 · Spec. Fund Fire Prevention Exp	-500.00
TOTAL					-500.00
Check	1064	10/25/2017	Petty Cash	1004 · FNB Fire Prevention	
				7040 · Spec. Fund Fire Prevention Exp	-62.01
TOTAL					-62.01
Check	1065	10/26/2017	FCOARI	1004 · FNB Fire Prevention	
				7040 · Spec. Fund Fire Prevention Exp	-25.00
				7040 · Spec. Fund Fire Prevention Exp	-40.00
TOTAL					-65.00
Check	3674	10/04/2017	Parmelee Poirier & Associates	1001 · Navigant GF Operating	
				1320.07 · Prepaid Expenses-Audit/Acct Fee	-5,000.00
TOTAL					-5,000.00
Check	3675	10/04/2017	Apex Technology Group	1001 · Navigant GF Operating	
				6708 · Computer Development Program	-93.50
TOTAL					-93.50
Check	3676	10/04/2017	AFLAC	1001 · Navigant GF Operating	
				2026 · AFLAC	-250.74
TOTAL					-250.74
Check	3677	10/04/2017	Allied Auto Parts	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-705.64
TOTAL					-705.64
Check	3678	10/04/2017	Cumberland Pest Control, LLC	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-25.00
				6301 · Building Supplies & Maint.	-30.00
				6301 · Building Supplies & Maint.	-25.00
TOTAL					-80.00
Check	3679	10/04/2017	CallBack Staffing Solutions	1001 · Navigant GF Operating	
				6145 · Reporting Software	-1,976.76
TOTAL					-1,976.76
Check	3680	10/04/2017	Depault Ace Hardware	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-16.99
				6112 · Equipment Supplies & Repairs	-27.56
				6301 · Building Supplies & Maint.	-67.19
				6301 · Building Supplies & Maint.	11.18
TOTAL					-100.56

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

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

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

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

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

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

# Cumberland Fire District

## Profit & Loss Budget vs. Actual

July 2017 through June 2018

	TOTAL				
	Oct 17	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
4000.02 - Tax Revenue 2017	618,449.93	2,474,817.25	7,425,469.00	-4,950,651.75	33.33%
4001 - Tax Revenue Prior Years	14,667.96	58,667.97	176,000.00	-117,332.03	33.33%
4003 - Tax Revenue Refund	0.00	0.00	0.00	0.00	0.0%
4007 - NSF Fee Reimbursement Income	0.00	0.00	200.00	-200.00	0.0%
4010 - Interest Income- Past Due Taxes	4,839.52	21,319.67	35,000.00	-13,680.33	60.91%
4015 - Fire Prevention/Plan Review	10,680.00	18,609.00	48,000.00	-29,391.00	38.77%
4050 - Interest Income General Fund	858.58	3,334.88	8,000.00	-4,665.12	41.69%
4060 - Interest Income Truck Fund	0.00	29.74	650.00	-620.26	4.58%
4065 - Interest Income Fire Prevention	0.00	10.55	250.00	-239.45	4.22%
4070 - Interest Income-Retiremt Health	64.85	249.20	700.00	-450.80	35.6%
4080 - Interest Income Navigant CD	111.00	382.65			
4103 - Grant Income	0.00	0.00	0.00	0.00	0.0%
4105 - Reimbursed Ins.-Former Employee	4,018.93	12,238.22	33,000.00	-20,761.78	37.09%
4110 - Miscellaneous Other Income	1,928.88	2,841.47	5,000.00	-2,158.53	56.83%
4110.1 - Revenue Rescue Income	0.00	7,304.99	10,000.00	-2,695.01	73.05%
4110.2 - Insurance Refund	0.00	0.00	0.00	0.00	0.0%
4110.3 - Detail Reimbursement	4,178.10	14,731.80	43,000.00	-28,268.20	34.26%
4110.4 - IOD Ins. Reimbursement	19,030.38	55,269.41	0.00	55,269.41	100.0%
4110.6 - MLC Fees	2,550.00	11,025.00	20,000.00	-8,975.00	55.13%
4110.7 - RB Battery Reimbursement	228.00	513.00	0.00	513.00	100.0%
4112 - Income Radio Box 2017	1,888.89	7,513.90	23,000.00	-15,486.10	32.67%
4114 - Income Radio Box Prior Years	0.00	125.00	0.00	125.00	100.0%
4115 - Tax Sale Fee Income	0.00	7,500.00	30,000.00	-22,500.00	25.0%
4200 - Sale of Assets	0.00	0.00	0.00	0.00	0.0%
4400 - Appropriation from 1007 RH Fund	0.00	0.00	100,028.00	-100,028.00	0.0%
Total Income	683,495.02	2,696,483.70	7,958,297.00	-5,261,813.30	33.88%
Gross Profit	683,495.02	2,696,483.70	7,958,297.00	-5,261,813.30	33.88%
Expense					
6100 - Vehicle Gas & Oil	3,289.40	12,054.07	35,000.00	-22,945.93	34.44%
6101 - Vehicle Repair & Maintenance	26,940.27	58,129.47	85,000.00	-26,870.53	68.39%
6110 - Equipment Purchase & Upgrading	4,486.46	12,347.46	40,000.00	-27,652.54	30.87%
6110.01 - Turnout Gear	838.95	1,227.25	10,000.00	-8,772.75	12.27%
6112 - Equipment Supplies & Repairs	982.86	4,350.38	10,000.00	-5,649.62	43.5%
6113 - Equip Testing & Certification	833.33	3,333.44	10,000.00	-6,666.56	33.33%
6120 - Radio Equip Upgrades & Maint	1,573.88	5,431.96	7,000.00	-1,568.04	77.6%
6125 - ALS & Medical Supplies	1,309.04	4,932.37	10,000.00	-5,067.63	49.32%
6130 - Air Cascade Maintenance	0.00	720.78	3,500.00	-2,779.22	20.59%
6140 - Communications Upgrades	0.00	100.00			
6145 - Reporting Software	2,382.43	4,005.11	7,000.00	-2,994.89	57.22%
6150 - Fire Alarm Testing	0.00	299.00	1,500.00	-1,201.00	19.93%
6200 - Electricity	2,466.21	11,247.09	39,000.00	-27,752.91	28.84%
6201 - Gas & Hot Water	354.52	1,429.66	15,000.00	-13,570.34	9.53%
6202.01 - Telephone	1,064.18	4,298.29	15,000.00	-10,701.71	28.66%
6202.02 - Air Cards	480.31	1,920.83	5,500.00	-3,579.17	34.92%
6210 - Sewer Assessment & Usage	193.28	884.93	3,500.00	-2,615.07	25.28%
6211 - Water Usage Fees	45.48	524.26	8,000.00	-7,475.74	6.55%
6215.01 - Hydrant Fees - Cumberland	18,755.83	75,023.36	225,070.00	-150,046.64	33.33%
6215.02 - Hydrant Fees - Pawtucket	11,353.63	45,855.81	138,000.00	-92,144.19	33.23%
6301 - Building Supplies & Maint.	6,591.57	13,550.74	25,000.00	-11,449.26	54.2%

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

	TOTAL				
	Oct 17	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
6305 - Furnishings	0.00	0.00	2,000.00	-2,000.00	0.0%
6400.01 - Firefighters Salaries	203,018.57	864,006.18	2,863,239.00	-1,999,232.82	30.18%
6400.02 - EMT Incentive	6,146.00	26,120.50	86,000.00	-59,879.50	30.37%
6400.03 - OT Wages	79,016.02	413,261.36	575,941.00	-162,679.64	71.75%
6400.08 - Holiday Stipend	13,925.15	54,445.51	165,186.00	-110,740.49	32.96%
6400.09 - Longevity Pay	9,466.29	34,211.92	137,000.00	-102,788.08	24.97%
6400.10 - Acting Officer Pay	48.24	329.34	2,000.00	-1,670.66	16.47%
6400.11 - Detail Pay	3,391.76	9,610.76	15,000.00	-5,389.24	64.07%
6400.12 - Other Salaries	0.00	0.00	20,000.00	-20,000.00	0.0%
6400.13 - Injured on Duty Salaries	19,764.75	71,731.14	0.00	71,731.14	100.0%
6400.14 - Clothing Allowance	3,900.00	15,600.00	46,800.00	-31,200.00	33.33%
6400.15 - Education Incentive	500.00	2,000.00	7,000.00	-5,000.00	28.57%
6401 - Payroll Tax Expense	24,955.33	113,641.35	334,942.00	-221,300.65	33.93%
6402 - Pension Expense	54,825.54	228,090.89	706,115.00	-478,024.11	32.3%
6410.01 - Healthcare Insurance	71,142.66	286,154.17	846,200.00	-560,045.83	33.82%
6410.02 - Healthcare Co-Pays	-8,445.01	-35,558.51	-109,994.00	74,435.49	32.33%
6410.03 - Healthcare Reimb. (HRA) -FF	4,201.51	20,140.50	40,000.00	-19,859.50	50.35%
6410.04 - Healthcare -Dental	6,064.55	24,211.82	68,820.00	-44,608.18	35.18%
6410.05 - Healthcare -Vision	400.00	1,600.00	5,100.00	-3,500.00	31.37%
6420 - Life Insurance	862.50	3,450.00	10,350.00	-6,900.00	33.33%
6430 - Education Tuition Cost	0.00	0.00	6,000.00	-6,000.00	0.0%
6510.01 - Healthcare Insurance -Retirees	9,997.30	39,989.20	122,000.00	-82,010.80	32.78%
6510.03 - Healthcare Reimb. (HRA)-Retiree	1,473.31	3,672.46	6,000.00	-2,327.54	61.21%
6510.04 - Healthcare -Dental -Retirees	405.80	1,623.20	4,900.00	-3,276.80	33.13%
6520 - COLA - Retirees	866.67	3,466.64	10,400.00	-6,933.36	33.33%
6600 - Administrative Salaries	22,702.52	95,980.33	290,475.00	-194,494.67	33.04%
6605 - District Commissioner Stipends	1,891.66	7,566.66	22,700.00	-15,133.34	33.33%
6610.01 - Healthcare Insurance -Admin	5,317.84	21,271.36	67,700.00	-46,428.64	31.42%
6610.02 - Healthcare Co-Pays -Admin	-638.12	-2,682.35	-8,300.00	5,617.65	32.32%
6610.03 - Healthcare Reimb. (HRA)-Admin	3,647.49	5,378.09	6,500.00	-1,121.91	82.74%
6610.04 - Healthcare -Dental -Admin	553.96	2,215.84	6,648.00	-4,432.16	33.33%
6615 - Payroll Tax Expense -Admin	1,687.92	7,206.20	22,200.00	-14,993.80	32.46%
6701 - Insurances	19,865.91	95,864.72	336,000.00	-240,135.28	28.53%
6703.01 - Legal	0.00	1,143.75	20,000.00	-18,856.25	5.72%
6703.02 - Legal - CBA	0.00	0.00	5,000.00	-5,000.00	0.0%
6705 - Office Supplies & Expenses	720.11	5,010.22	9,500.00	-4,489.78	52.74%
6706 - Printing & Postage	843.57	1,787.55	5,000.00	-3,212.45	35.75%
6707 - Newspaper Advertisements	154.00	154.00	1,500.00	-1,346.00	10.27%
6708 - Computer Development Program	97.82	872.95	2,500.00	-1,627.05	34.92%
6709 - Computerized Tax Bills	1,125.00	4,500.00	13,500.00	-9,000.00	33.33%
6710 - External Accounting Fees	1,666.67	6,666.67	20,000.00	-13,333.33	33.33%
6711 - Fire Chief Expenses	96.95	358.69	1,500.00	-1,141.31	23.91%
6712 - Fire Prevention Offset	0.00	0.00	1,000.00	-1,000.00	0.0%
6713 - Grants - Matching Funds	0.00	0.00	5,000.00	-5,000.00	0.0%
6714 - Payroll Processing Fees	578.40	2,574.80	12,000.00	-9,425.20	21.46%
6715 - Professional Fees	0.00	0.00	2,000.00	-2,000.00	0.0%
6716 - Videographer	720.00	1,260.00	2,500.00	-1,240.00	50.4%
6720 - Abatements	0.00	13.54	20,000.00	-19,986.46	0.07%
6725 - Tax Sale Fee	2,500.00	10,000.00	30,000.00	-20,000.00	33.33%
6730 - Bank Service Fee	15.00	45.00	100.00	-55.00	45.0%
6735 - IRS HRA Fee	0.00	0.00	0.00	0.00	0.0%

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

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

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Accrual Basis

## Cumberland Fire District

## Trial Balance

As of October 31, 2017

	Oct 31, 17	
	Debit	Credit
1001 · Navigant GF Operating	419,209.56	
1002 · FNB HRA Checking	2,742.31	
1003 · FNB HRA Savings	0.00	
1004 · FNB Fire Prevention	54,043.77	
1005 · Navigant Savings MM	1,546,927.12	
1007 · FNB Retiree HealthCare Fund	308,294.73	
1008 · FNB Truck Fund	40.03	
1009 · FNB FP Savings	16.76	
1010 · Navigant Comm/Training	92,435.00	
1011 · Navigant CD	105,682.65	
1020 · CMEFCU - Comm/Training Acct	0.00	
1025 · CFD Checking/Savings	0.00	
1026 · CHFD Checking/Savings	0.00	
1027 · NCFD Checking/Savings	0.00	
1028 · VFFD Checking/Savings	0.00	
1140 · Tax Receivable 2004 & prior	0.00	
1170 · Tax Receivable 2008 & prior	0.00	
1175 · Tax Receivable 2009	0.00	
1180 · Tax Receivable 2010	0.00	
1185 · Tax Receivable 2011	0.00	
1190 · Tax Receivable 2012	0.00	
1195 · Tax Receivable 2013	0.00	
1200 · Tax Receivable 2014	0.00	
1205 · Tax Receivable 2015 & Prior	0.00	
1210 · Tax Receivable 2016 & Prior	45,056.45	
1215 · Tax Receivable 2017	2,095,789.40	
1300 · Collection/Returned CK Fees	115.00	
1305 · Tax Sale Fees	18,826.37	
1310 · Radio Box Fees	2,425.00	
1311 · FF Detail Receivable	1,362.90	
1312 · Fire Prevention Fees	192.00	
1313 · Misc Fire Prevention Receivable	313.50	
1315 · Misc. Accounts Receivable	0.00	
1316 · MLC Receivable	0.00	
1320 · Prepaid Expenses	0.00	
1320.01 · Prepaid Expenses-Insurances	183,885.28	
1320.02 · Prepaid Expenses-Hydrant Fees	149,046.64	
1320.03 · Prepaid Expenses-COLA	6,845.04	
1320.04 · Prepaid Expenses-Clothing Allow	27,150.00	
1320.05 · Prepaid Expenses-Tax Sale Fees	10,145.00	
1320.06 · Prepaid Expenses-Comp Tx Bills	6,854.18	
1320.07 · Prepaid Expenses-Audit/Acct Fee	0.00	
1320.08 · Prepaid Expenses-Comm Stipends	0.00	
1320.09 · Prepaid Expenses-Educ Incentive	4,000.00	
1320.10 · Prepaid Expenses-Equip Testing	4,822.81	
1320.11 · Pepaid Expenses-Radio Box Fund	6,812.56	
1321 · Deferred Expense	0.00	
1400 · Land	779,800.00	
1500 · Buildings & Improvements	345,416.09	
1505 · Vehicles & Equipment	3,142,073.86	
1506 · Radio Equipment	76,354.12	
1510 · Fire Prevention Equipment	542,147.84	
1515 · Office Equipment	11,362.27	
1520 · Furniture and Fixtures	17,022.90	
1600 · Accumulated Depreciation		4,347,921.00
1050 · Petty Cash-Tax Collector	750.00	
1055 · Petty Cash Fire Chief	500.00	
2000 · Accounts Payable	0.00	
2000.01 · Accounts Payable 2016	0.00	
2005 · Accrued Payroll at FYE	0.00	
2010 · Payroll Taxes SS/MED	0.00	
2011 · Payroll Tax FED W/H	0.00	
2012 · Payroll Tax ST W/H	0.00	
2013 · Payroll Tax SDI WH		230.74
2015 · Union Dues WH	0.00	
2020.1 · State Pension WH EE 414H (VF1)	0.00	

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Accrual Basis

## Cumberland Fire District

## Trial Balance

As of October 31, 2017

	Oct 31, 17	
	Debit	Credit
2020.2 · State Pension WH EE 414H (CF2)	0.00	
2020.3 · State Pension WH EE 414H (CH4)	0.00	
2020.4 · State Pension WH EE 414H (NC5)	0.00	
2025.1 · 457(b) W/H AMI	0.00	
2025.2 · 457(b) W/H Nationwide	0.00	
2026 · AFLAC		113.16
2027.2 · Garnishment WH (CF2)	0.00	
2027.3 · Garnishment WH (CH4)	0.00	
2027.4 · Garnishment WH (NC5)	0.00	
2028 · P & F Insurance Assoc.		100.82
2035 · CMEFCU - SAVINGS	0.00	
2250 · Deferred Tax Revenue 2015/2016	0.00	
2251 · Deferred Taxes 2016 & prior		130,470.08
2252 · Deferred Tax Revenue 2017-2018		4,948,441.96
2280 · Misc Other Deferred Revenue		1,790.00
2281 · Deferred Tax Sale Fee Income		54,307.25
2285 · Deferred Radio Box Income		17,286.10
2505 · Notes Payable - NCFD Truck Loan	0.00	
2510 · Notes Payable - L-1 Truck Loan		95,638.78
2520.1 · ACC. Retirement (ER)(VF1)	0.00	
2520.2 · ACC. Retirement (ER)(CF2)	0.00	
2520.3 · ACC. Retirement (ER)(CH4)	0.00	
2520.4 · ACC. Retirement (ER)(NC5)	0.00	
2600 · Accrued Expenses		3,558.33
2700 · Accrued 2016 Tax Revenue	0.00	
2700.01 · Accrued Tax Revenue 2017	0.00	
2705 · Accrued 2016 Radio Box Income	0.00	
2705.01 · Accrued Radio Box Income 2017	0.00	
3200 · Unrestricted Net Assets	245,704.92	
3300 · Fund Balance transfer from Old		694,361.47
4000.02 · Tax Revenue 2017		2,474,817.25
4001 · Tax Revenue Prior Years		58,667.97
4003 · Tax Revenue Refund	0.00	
4007 · NSF Fee Reimbursement Income	0.00	
4010 · Interest Income- Past Due Taxes		21,319.67
4015 · Fire Prevention/Plan Review		18,609.00
4050 · Interest Income General Fund		3,334.88
4060 · Interest Income Truck Fund		29.74
4065 · Interest Income Fire Prevention		10.55
4070 · Interest Income-Retiremt Health		249.20
4080 · Interest Income Navigant CD		382.65
4105 · Reimbursed Ins.-Former Employee		12,238.22
4110 · Miscellaneous Other Income		2,841.47
4110.1 · Revenue Rescue Income		7,304.99
4110.3 · Detail Reimbursement		14,731.80
4110.4 · IOD Ins. Reimbursement		55,269.41
4110.6 · MLC Fees		11,025.00
4110.7 · RB Battery Reimbursement		513.00
4112 · Income Radio Box 2017		7,513.90
4114 · Income Radio Box Prior Years		125.00
4115 · Tax Sale Fee Income		7,500.00
6100 · Vehicle Gas & Oil	12,054.07	
6101 · Vehicle Repair & Maintenance	58,129.47	
6110 · Equipment Purchase & Upgrading	12,347.46	
6110.01 · Turnout Gear	1,227.25	
6112 · Equipment Supplies & Repairs	4,350.38	
6113 · Equip Testing & Certification	3,333.44	
6120 · Radio Equip Upgrades & Maint	5,431.96	
6125 · ALS & Medical Supplies	4,932.37	
6130 · Air Cascade Maintenance	720.78	
6140 · Communications Upgrades	100.00	
6145 · Reporting Software	4,005.11	
6150 · Fire Alarm Testing	299.00	
6200 · Electricity	11,247.09	
6201 · Gas & Hot Water	1,429.66	
6202.01 · Telephone	4,298.29	

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Accrual Basis

## Cumberland Fire District

## Trial Balance

As of October 31, 2017

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



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

# CUMBERLAND FIRE DISTRICT

## Headquarters Station Four

3502 Mendon Road • Cumberland, RI 02864

Phone: 401-658-0544 Fax: 401-658-2198

[www.cumberlandfire.org](http://www.cumberlandfire.org)

## FIRE CHIEF REPORT FOR SEPTEMBER 2017

Board of Fire Commissioners

3502 Mendon Road

Cumberland RI 02864

October 19, 2017

Honorable Commissioners:

The attached report will show 400 responses during the month September, 2017 and how they are broken down.

All hose and pump testing has been completed by Waterway Inc.

Inspections, plan reviews and resales are continuing at a higher than anticipated rate.

The bidding on Truck 5 closed with no minimum bids.

I have received a letter acknowledging the diligence of one of our members who administered first aid to a fellow traveler that received an injury. The event took place in the South Pacific while our member was on honeymoon, and it happens the victim was from Plainville, Ma.

Sincerely,

Chief Kenneth A. Finlay  
Cumberland Fire Department

# Cumberland Fire Dept.

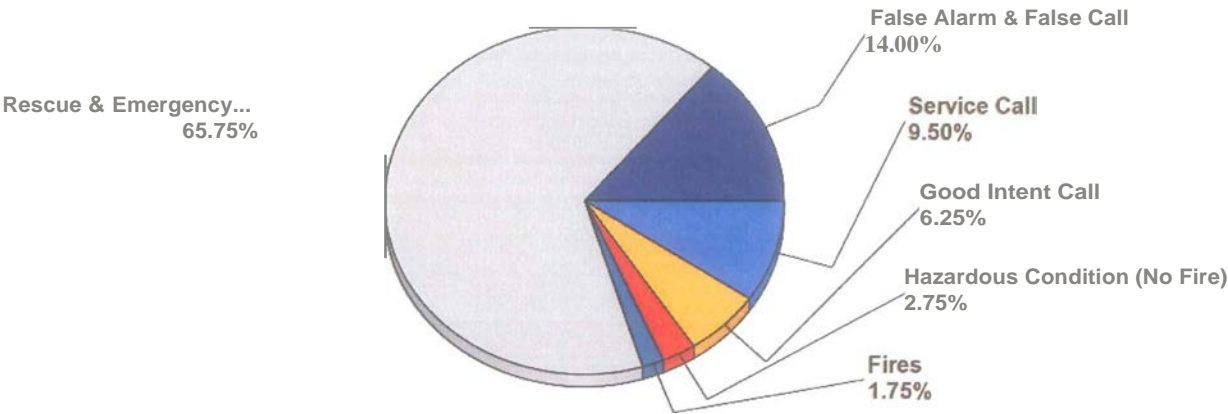
Cumberland, RI

This report was generated on 10/19/2017 3:01:26 PM



## Breakdown by Major Incident Types for Date Range

Zone(s): All Zones | Start Date: 09/01/2017 | End Date: 09/30/2017



MAJOR INCIDENT TYPE	#INCIDENTS	%of TOTAL
Fires	7	1.75%
Rescue & Emergency Medical Service	263	65.75%
Hazardous Condition (No Fire)	11	2.75%
Service Call	38	9.50%
Good Intent Call	25	6.25%
False Alarm & False Call	56	14.00%
TOTAL	400	100.00%

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

E M E R G E N C Y

### Detailed Breakdown by Incident Type

INCIDENT TYPE	# INCIDENTS	% of TOTAL
111 - Building fire		0.25%
113 - Cooking fire, confined to container	3	0.75%
141 - Forest, woods or wildland fire		0.25%
142 - Brush or brush-and-grass mixture fire		0.25%
143 - Grass fire		0.25%
311 - Medical assist, assist EMS crew	5	1.25%
320 - Emergency medical service, other	7	1.75%
321 - EMS call, excluding vehicle accident with injury	233	58.25%
322 - Motor vehicle accident with injuries	14	3.50%
324 - Motor vehicle accident with no injuries.	3	0.75%
341 - Search for person on land		0.25%
400 - Hazardous condition, other	2	0.50%
412 - Gas leak (natural gas or LPG)	3	0.75%
440 - Electrical wiring/equipment problem, other		0.25%
441 - Heat from short circuit (wiring), defective/worn		0.25%
444 - Power line down	1	0.25%
445 - Arcing, shorted electrical equipment	3	0.75%
500 - Service Call, other		0.25%
511 - Lock-out	3	0.75%
520 - Water problem, other	2	0.50%
550 - Public service assistance, other	3	0.75%
551 - Assist police or other governmental agency	3	0.75%
552 - Police matter	2	0.50%
553 - Public service	12	3.00%
554 - Assist invalid	9	2.25%
561 - Unauthorized burning	2	0.50%
571 - Cover assignment, standby, moveup	1	0.25%
600 - Good intent call, other	8	2.00%
611 - Dispatched & cancelled en route	14	3.50%
622 - No incident found on arrival at dispatch address	1	0.25%
651 - Smoke scare, odor of smoke	2	0.50%
700 - False alarm or false call, other	2	0.50%
710 - Malicious, mischievous false call, other	2	0.50%
730 - System malfunction, other	3	0.75%
731 - Sprinkler activation due to malfunction		0.25%
733 - Smoke detector activation due to malfunction	5	1.25%
734 - Heat detector activation due to malfunction	5	1.25%
735 - Alarm system sounded due to malfunction	12	3.00%
736 - CO detector activation due to malfunction	3	0.75%
740 - Unintentional transmission of alarm, other	4	1.00%
743 - Smoke detector activation, no fire - unintentional	10	2.50%
744 - Detector activation, no fire - unintentional	3	0.75%
745 - Alarm system activation, no fire - unintentional	4	1.00%
746 - Carbon monoxide detector activation, no CO	2	0.50%
<b>TOTAL INCIDENTS:</b>	<b>400</b>	<b>100.00%</b>

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

**!MI** EMERGENCY

Board of Fire Commissioners

3502 Mendon Road

Cumberland RI 02864

November 14, 2017

Honorable Commissioners:

The attached report will show 381 responses during the month October, 2017 and how they are broken down.

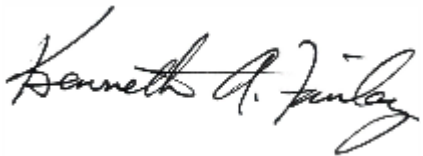
During the month of October, fire safety inspections were completed on all food and liquor license holders in accordance with the Town requirements.

We have many buildings under construction in the District which have all required plan review and inspections.

The CAFS system for Ladder 1 has been shipped and will be installed and training will follow once it arrives.

North Providence has expressed an interest in Truck 5.

Sincerely,

A handwritten signature in black ink, reading "Kenneth A. Finlay". The signature is written in a cursive, flowing style with a large initial 'K' and a long, sweeping underline.

Chief Kenneth A. Finlay  
Cumberland Fire Department

# Cumberland Fire Dept.

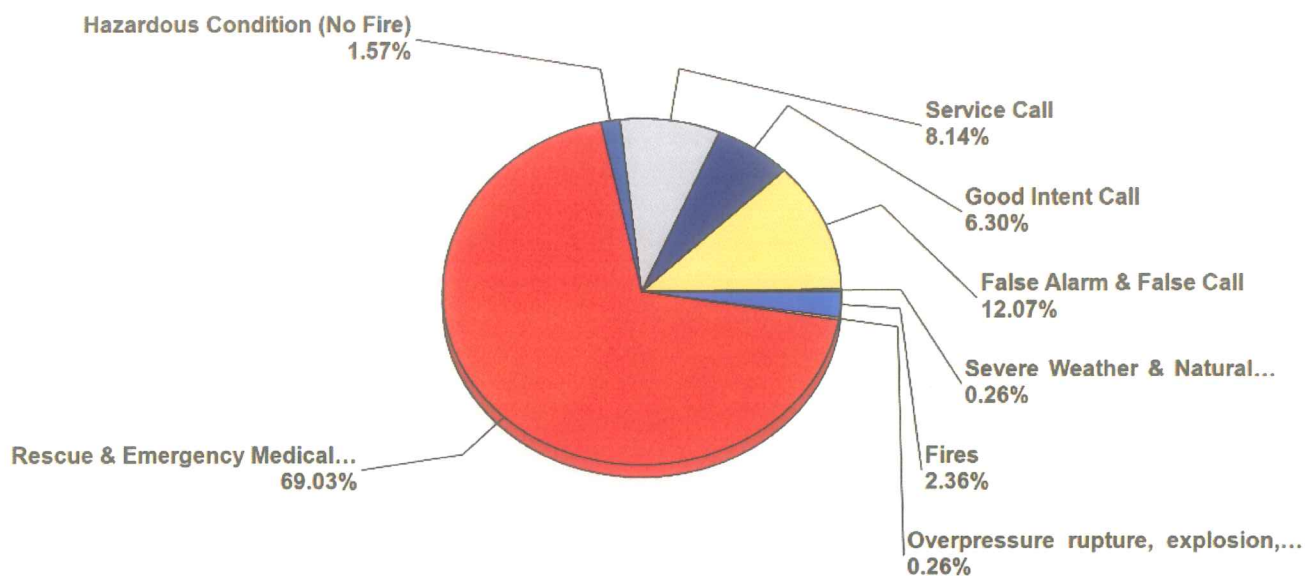
Cumberland, RI

This report was generated on 11/9/2017 1:35:10 PM



## Breakdown by Major Incident Types for Date Range

Zone(s): All Zones | Start Date: 10/01/2017 | End Date: 10/31/2017



MAJOR INCIDENT TYPE	# INCIDENTS	% of TOTAL
Fires	9	2.36%
Overpressure rupture, explosion, overheating - no fire	1	0.26%
Rescue & Emergency Medical Service	263	69.03%
Hazardous Condition (No Fire)	6	1.57%
Service Call	31	8.14%
Good Intent Call	24	6.30%
False Alarm & False Call	46	12.07%
Severe Weather & Natural Disaster	1	0.26%
<b>TOTAL</b>	<b>381</b>	<b>100.00%</b>

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

Detailed Breakdown by Incident Type		
INCIDENT TYPE	# INCIDENTS	% of TOTAL
100 - Fire, other	1	0.26%
111 - Building fire	1	0.26%
113 - Cooking fire, confined to container	6	1.57%
118 - Trash or rubbish fire, contained	1	0.26%
240 - Explosion (no fire), other	1	0.26%
311 - Medical assist, assist EMS crew	1	0.26%
320 - Emergency medical service, other	1	0.26%
321 - EMS call, excluding vehicle accident with injury	233	61.15%
322 - Motor vehicle accident with injuries	8	2.10%
323 - Motor vehicle/pedestrian accident (MV Ped)	3	0.79%
324 - Motor vehicle accident with no injuries.	12	3.15%
331 - Lock-in (if lock out , use 511 )	1	0.26%
350 - Extrication, rescue, other	1	0.26%
353 - Removal of victim(s) from stalled elevator	3	0.79%
411 - Gasoline or other flammable liquid spill	1	0.26%
424 - Carbon monoxide incident	3	0.79%
445 - Arcing, shorted electrical equipment	1	0.26%
460 - Accident, potential accident, other	1	0.26%
510 - Person in distress, other	1	0.26%
511 - Lock-out	2	0.52%
522 - Water or steam leak	1	0.26%
550 - Public service assistance, other	6	1.57%
551 - Assist police or other governmental agency	3	0.79%
553 - Public service	7	1.84%
554 - Assist invalid	7	1.84%
555 - Defective elevator, no occupants	1	0.26%
571 - Cover assignment, standby, moveup	3	0.79%
600 - Good intent call, other	5	1.31%
611 - Dispatched & cancelled en route	14	3.67%
651 - Smoke scare, odor of smoke	5	1.31%
730 - System malfunction, other	3	0.79%
731 - Sprinkler activation due to malfunction	1	0.26%
733 - Smoke detector activation due to malfunction	5	1.31%
734 - Heat detector activation due to malfunction	1	0.26%
735 - Alarm system sounded due to malfunction	6	1.57%
736 - CO detector activation due to malfunction	5	1.31%
740 - Unintentional transmission of alarm, other	3	0.79%
743 - Smoke detector activation, no fire - unintentional	8	2.10%
744 - Detector activation, no fire - unintentional	6	1.57%
745 - Alarm system activation, no fire - unintentional	6	1.57%
746 - Carbon monoxide detector activation, no CO	2	0.52%
813 - Wind storm, tornado/hurricane assessment	1	0.26%
<b>TOTAL INCIDENTS:</b>	<b>381</b>	<b>100.00%</b>

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

# Cumberland Fire Dept.

Cumberland, RI

This report was generated on 11/27/2017 7:17:50 AM



## Mutual or Automatic Aid Given for Date Range

Start Date: 09/01/2017 | End Date: 10/31/2017

INCIDENT NUMBER	INCIDENT DATE	LOCATION	AID TYPE	AGENCY FDID
2017-3374	09/16/2017	10 Franklin Street	Mutual aid given	01707 Lincoln
2017-3432	09/20/2017	North Main ST	Mutual aid given	03900 Woon
2017-3434	09/20/2017	506 WILLOW ST	Mutual aid given	03900 Woon
2017-3608	10/02/2017	BROAD ST	Mutual aid given	00400 CF
2017-3690	10/08/2017	5 CUMBERLAND HILL RD	Mutual aid given	03900
2017-3818	10/19/2017	2187 DIAMOND HILL RD	Mutual aid given	03900 Woon
2017-3823	10/19/2017	525 SECOND AVE	Mutual aid given	03900 Woon
2017-3833	10/20/2017	104 BEAUSOLEIL ST	Mutual aid given	03900 Woon
2017-3888	10/25/2017	444 WILLOW ST	Mutual aid given	03900 Woon
2017-3904	10/26/2017	5 CUMBERLAND HILL RD	Mutual aid given	03900 Woon
2017-3906	10/26/2017	218 POND ST	Mutual aid given	03900 Woon
2017-3913	10/27/2017	85 INDUSTRIAL CIR	Mutual aid given	01707 Lincoln

Bldg Fire  
EMS  
Cancelled enroute  
in accident  
Cover station  
Cancelled  
Cancelled  
EMS  
Cancelled  
Station coverage  
Fire Alarm  
Bldg Fire

# Cumberland Fire Dept.

Cumberland, RI

This report was generated on 11/27/2017 7:18:36 AM



## Mutual or Automatic Aid Received for Date Range

Start Date: 09/01/2017 | End Date: 10/31/2017

INCIDENT NUMBER	INCIDENT DATE	LOCATION	AID TYPE
2017-3241	9/4/2017 9:45:00 AM	51 NEW CLARK RD	Mutual aid received EMS
2017-3335	9/12/2017 5:13:00 PM	427 HIGH ST	Mutual aid received EMS
2017-3477	9/22/2017 7:44:00 PM	3415 MENDON RD	Mutual aid received Lincoln Eng + Ladder
2017-3665	10/6/2017 11:44:00 PM	133 FISKE AVE	Mutual aid received EMS
2017-3770	10/15/2017 7:54:00 AM	33 FIRST AVE	Mutual aid received EMS
2017-3840	10/21/2017 9:57:00 AM	802 HIGH ST	Mutual aid received Lincoln Eng Fill in
2017-3950	10/30/2017 9:11:00 AM	48 Pocasset AVE	Mutual aid received EMS

Only REVIEWED incidents included

# Cumberland Fire Dept.

Cumberland, RI

This report was generated on 11/27/2017 7:15:33 AM



## Incident Statistics

Start Date: 09/01/2017 | End Date: 10/31/2017

### INCIDENT COUNT

INCIDENT TYPE	# INCIDENTS
EMS	526
FIRE	255
<b>TOTAL</b>	<b>781</b>

### TOTAL TRANSPORTS (N2 and N3)

APPARATUS	# of APPARATUS TRANSPORTS	# of PATIENT TRANSPORTS	TOTAL # of PATIENT CONTACTS
<b>TOTAL</b>			

### PRE-INCIDENT VALUE

**\$0.00**

### LOSSES

**\$0.00**

### CO CHECKS

424 - Carbon monoxide incident	3
736 - CO detector activation due to malfunction	8
746 - Carbon monoxide detector activation, no CO	4
<b>TOTAL</b>	<b>15</b>

### MUTUAL AID

Aid Type	Total
Aid Given	12
Aid Received	7

### OVERLAPPING CALLS

# OVERLAPPING	% OVERLAPPING
284	36.36

### LIGHTS AND SIREN - AVERAGE RESPONSE TIME (Dispatch to Arrival)

Station	EMS	FIRE
Station 1	0:03:52	0:04:30
Station 2	0:05:28	0:05:36
Station 4	0:05:02	0:05:16
Station 5	0:05:00	0:05:59
<b>AVERAGE FOR ALL CALLS</b>		<b>0:05:04</b>

### LIGHTS AND SIREN - AVERAGE TURNOUT TIME (Dispatch to Enroute)

Station	EMS	FIRE
Station 1	0:01:07	0:01:16
Station 2	0:01:09	0:02:03
Station 4	0:01:40	0:01:11
Station 5	0:01:22	0:01:34

Only Reviewed Incidents included. CO Checks only includes Incident Types: 424, 736 and 734. # Apparatus Transports = # of incidents where apparatus transported. # Patient Transports = # of PCR with disposition "Treated, Transported by EMS". # Patient Contacts = # of PCR contacted by apparatus. This report now returns both NEMSIS 2 & 3 data as appropriate.

**AVERAGE FOR ALL CALLS****0:01:24**

AGENCY	AVERAGE TIME ON SCENE (MM:SS)
Cumberland Fire Dept.	15:46

Only Reviewed Incidents included. CO Checks only includes Incident Types: 424, 736 and 734. # Apparatus Transports = # of incidents where apparatus transported. # Patient Transports = # of PCR with disposition "Treated, Transported by EMS". # Patient Contacts = # of PCR contacted by apparatus. This report now returns both NEMSIS 2 & 3 data as appropriate.

## RHODE ISLAND INTER/INTRA STATE MUTUAL AID RESPONSE PLAN

CUMBERLAND										MUTUAL AID BOX 2808					
INCIDENT RESPONSE FIREGROUND CHANNEL: "PRIMARY"										STATION ASSIGNMENT COVERING CHANNEL: "NORTHWIDE 1"					
ALARM	RIT ENGINE	ENGINE	ENGINE	ENGINE	ENGINE	LADDER	EMS	CHIEF	ENGINE	ENGINE	ENGINE	LADDER			
1		CUMB	CUMB	CUMB	CUMB	CUMB	CUMB	CUMB	UPON REPORT OF A CODE RED DISPATCH A SECOND ALARM						
NORTHERN CONTROL DISPATCH SECOND ALARM								(OUT-OF-TOWN APPARATUS)							
2	LINC RIT					LINC	CUMB	CHIEF OF DEPT							
	NORTHERN CONTROL BACKFILL STATIONS								WOON STA 4	NATTL STA 5	CF STA 1	WOON STA 2			
3	(WOON )	(CF)	(NATTL)					CF	SMITH STA 4	PAWT STA 1	WRENTH STA 5	WOON STA 2			
4	(SMITH RIT)	(PAWT)	(WRENTH)			(WOON)	LINC	LINC	NSMITH STA 4	ATTL STA 1	PLNVIL STA 5	PAWT STA 2			
5	(NSMITH)	(ATTL)	PLNVIL STA 5			(PAWT)			BELL STA 4	NPROV STA 1	BLKSTN STA 4	BURR STA 2			
6	(BELL)	(BLKSTN)	(NPROV)				(BURR)	WOON	WOON	MILLV STA 4	PROV STA 1	SMITH STA 2			
7		(MILLV)	(PROV)			(SMITH)	PAWT		BURR STA 4	EPROV STA 1		PROV STA 2			
8		BURR STA 4	(EPROV)				(PROV)			JOHN STA 1	CRANS STA 2				
Task FOAM TASK FORCE #2808										MCI TASK FORCE #2808			TANKER TASK FORCE #2808		
Forces:															

WOONSOCKET							MUTUAL AID BOX 2839				
INCIDENT RESPONSE							STATION ASSIGNMENT				
FIREGROUND "FIRE 2/FIREGROUND 2"							COVERING FIRE DISPATCH CHANNEL 1				
ALARM	ENGINE	ENGINE	RIT	LADDER	EMS	CHIEF	ENGINE	ENGINE	ENGINE	LADDER	
1	WOON ENG WOON ENG	WOON ENG		WOON LAD	WOON EMS	WOON					
CODE RED	WOON ENG	CUMB ENG	LINCOLN RIT	WOON LAD	WOON EMS	CHIEF OF DEPT	CONTACT NORTHERN CONTROL				
	CONTACT NORTHERN CONTROL						NSFD STA 1	SMITHFLD STA 4	BLACKST ONE STA 3	BELLINGHA M STA 2	
2	NSFD ENG	BLACKSTON E ENG	SMITHFLD RIT	BELLINGHA M LAD	CUMB EMS		NFPD STA 1	MILLVILLE STA 3	FRANKLIN STA 4	CFFD STA 2	
3	MILLVILLE ENG	PAWT ENG	NFPD RIT	CFFD LAD	LINCOLN EMS	CUMB	PROV FD STA 1	BURRIVIL LE STA 3	FRANKLIN STA 4	SMITHFLD STA 2	
4	PROV FD ENG	BURRIVILLE ENG			BELLING EMS		JOHNSTON STA 1	GLOUCEST ER STA 3	FRANKLIN STA 4	CUMB STA 2	
5	JOHNSTON ENG	GLOUCESTER ENG			SMITH EMS	LINCOLN	WRENTHAM STA 1	UXBRIDGE STA 3	FRANKLIN STA 4	PAWT STA 2	
6	WRENTHA M ENG	UXBRIDGE ENG		PAWT LAD			NORTH ATT STA 1	MILFORD STA 3	FRANKLIN STA 4	PROV FD STA 2	
7	NORTH ATT ENG	MILFORD ENG		PROV FD LAD		BELL	CRANSTON STA 1	EAST PROV STA 3	FRANKLIN STA 4	CRAN LAD STA 2	

LINCOLN FIRE NORTH DISTRICT 1,2,3 AND							MUTUAL AID BOX 2817-1				
INCIDENT RESPONSE							STATION ASSIGNMENT				
FIREGROUND "PRIMARY AND SIMULCAST ON RICON 800"							COVERING CHANNEL "WIDE AREA 1 INTERCITY				
ALARM	ENGINE	ENGINE	RIT	LADDER	EMS	CHIEF	ENGINE	ENGINE	ENGINE	LADDER	
1	LINC ENG	LINC ENG		LINC LAD	LINC EMS	LINC					
CODE RED	LINC ENG	CUMB ENG	WOON RIT	LINC LAD	LINC EMS REHAB	LINC	CONTACT NORTHERN CONTROL				
CONTACT NORTHERN CONTROL											
2	CFFD ENG	NORTH SMITH ENG	NFPD RIT	CUMB LAD			CFFD STA 5	NFPD STA 3 SOUTH	NFPD STA 3 SOUTH	CUMB STA 2	
3	BURR ENG	PAWT ENG	SMITH RIT	PAWT LAD	CUMB EMS	CUMB	SMITH STA 3	BURR STA 2	PAWT STA 5	PAWT STA 2	
4	GLOCEST ENG	BLACK ENG		PROV LAD	WOON EMS		GLOCEST STA 4	BLACK STA 2	PROV FD STA 5	PROV STA 2	
5	MILLVILLE ENG	BURR ENG		BURR LAD		WOON	MILLVILLE STA 3	BURR STA 2	PROV FD STA 5	BURR STA 2	
6	WOON ENG	PROV ENG		NORTH ATT LAD			WOON STA 2	PROV STA 3	PROV FD STA 5	NORTH ATT STA 2	
7	JOHNSTON ENG	PAWT ENG		PROV LAD		CFFD	JOHNSTON STA 2	PAWT STA 3	PROV FD STA 5	PROV STA 2	
							NORTH ATT STA 2	ATT STA 3	PROV FD STA 5	BELLING STA 2	

LINCOLN FIRE SOUTH DISTRICT 4 AND 5										MUTUAL AID BOX 2817-2				
INCIDENT RESPONSE										STATION ASSIGNMENT				
FIREGROUND "PRIMARY AND SIMULCAST ON RISCOON 800"										COVERING CHANNEL "WIDE AREA 1 INTERCITY				
ALARM	ENGINE	ENGINE	ENGINE	RIT	LADDER	EMS	CHIEF	ENGINE	ENGINE	ENGINE	ENGINE	LADDER		
1	LINC ENG LINC ENG	LINC ENG			LINC LAD	LINC EMS	LINC							
CODE RED	LINC ENG LINC ENG	CFFD ENG	CUMB RIT NPFD RIT		LINC LAD	LINC EMS BEHAR	LINC							
CONTACT NORTHERN CONTROL										CONTACT NORTHERN CONTROL				
2	PAWT ENG	SMITH ENG	WOON RIT		CFFD LAD					PAWT STA 5	PROV STA 3 SOUTH	SMITH STA 2	CFFD LAD STA 5	
3	PROV ENG	WOON STA 3	PROV RIT		PROV LAD	CUMB EMS	CFFD			EAST PROV STA 5	JOHNSTON STA 3	NORTH SMITH STA 2	PAWT LAD STA 5	
4	EAST PROV ENG	JOHNSTON ENG			PAWT LAD	WOON EMS				PROV STA 5	MILVILLE STA 3	NORTH SMITH STA 2	WOON LAD STA 5	
5	PROV ENG	MILVILLE ENG			WOON LAD		CUMB			PAWT STA 5	CRANSTON STA 3	NORTH SMITH STA 2	CRANS LAD STA 5	
6	CRANS ENG	PAWT ENG			CRANS LAD					ATTLEBORO STA 5	BURR STA 3	NORTH SMITH STA 2	BURR LAD STA 5	
7	ATTLEBORO ENG	BURR ENG			BURR LAD		WOON			WARWK STA 5	BLACK STA 3	NORTH SMITH STA 2	SMITH LAD STA 5	

1 **FC-R-2017-32**  
2 **CUMBERLAND FIRE DISTRICT**  
3 **Resolution**

4  
5 **RESOLUTION:** Authorizing the Finance Director to fund account 6510.01 from  
6 the Freedom National Bank Retiree Health Care Account 1007 for fiscal years  
7 ending 2018, 2019 and 2020.

8  
9 **WHEREAS:** This fund was established for funding of retiree health care  
10 for Cumberland Hill Fire Fighter retirees.

11  
12 **WHEREAS:** In discussions with the Auditor General, it has been suggested  
13 to fund the payments from Account 1007 until it is depleted to  
14 a zero balance.

15  
16 **WHEREAS:** The transfer of funds will not affect the budget, but serves to  
17 identify the account where the specific expenditures are made.

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

21  
22 **RESOLVED:** The Finance Director is authorized to fund account 6510.01  
23 from the Freedom National Bank Retiree Health Care Account  
24 1007 for fiscal years ending 2018, 2019 and 2020.

25  
26 Voted on this 28th day of November 28, 2017

27  
28  
29  
30  
31 

---

Cynthia Ouellette, Chairperson

32  
33 **PASSED:**

34 **YAY:            NAY:**

**FC-R-2017-33**  
**CUMBERLAND FIRE DISTRICT**  
**Resolution**

**RESOLUTION:** Authorizing the Finance Director to hire Sparrow & Company as a consultant for accounting and financial matters of the Cumberland Fire District in an amount not to exceed \$5,000.00

**WHEREAS:** The Finance Director has determined that there is a need to consult with an outside accountant regarding certain accounting procedures and financial reporting with respect to following accounting guidelines as well and for reporting to the State of RI Department of Revenue.

**WHEREAS:** Funding for consulting fees would be from line 6710, which is budgeted at \$20,000.00 and our contracted auditors will receive \$15,000.00, leaving a balance of \$5,000.00 for this purpose.

**WHEREAS:** Principals are billed at \$150/hour and staff at \$50-\$110/hour, depending on task.

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

**RESOLVED:** The Finance Director is authorized to hire Sparrow & Company for accounting and financial matters of the Cumberland Fire District in an amount not to exceed \$5,000.00.

Voted on this 28th day of November 28, 2017

\_\_\_\_\_  
Cynthia Ouellette, Chairperson

**PASSED:**

**YAY:            NAY:**

1 **FC-R-2017-34**  
2 **CUMBERLAND FIRE DISTRICT**  
3 **Resolution**  
4  
5

6 **RESOLUTION:** Authorizing the Fire Chief to hire and the Finance Direct to pay  
7 the following companies as needed for recurring services over \$2,500.  
8  
9

10 **WHEREAS:** The following companies are needed for immediate and/or emergency  
11 repairs and may require authorization and payment before next fire  
12 committee meeting.  
13 Jalette Roofing Company  
14 Kafin Oil Company  
15 Minuteman Truck Repair  
16 Ralco Equipment Company  
17 S & D Repair  
18 Tire Doctor LLC  
19 Woonsocket Door Company  
20

21 **WHEREAS:** The fire district has a history of satisfactory repairs and other  
22 services with these businesses  
23

24 **NOW, THEREFORE, BE IT RESOLVED BY THE CUMBERLAND FIRE DISTRICT AS FOLLOWS:**  
25

26 **RESOLVED:** The Fire Chief is authorized to hire and the Finance Director is  
27 authorized to pay the above-named companies in an amount  
28 over \$2,500.00.  
29

30 Voted on this 28th day of November 28, 2017  
31  
32  
33  
34

35 \_\_\_\_\_  
Cynthia Ouellette, Chairperson  
36

37 **PASSED:**

38 **YAY:**            **NAY:**

1 **FC-R-2017-35**  
2 **CUMBERLAND FIRE DISTRICT**  
3 **Resolution**  
4

5 **RESOLUTION:** Approving Administrative Employee Benefits  
6

7 **WHEREAS:** The Cumberland Fire District intends to treat their employees fairly and with equal  
8 treatment with regard to vacation, holiday pay, and paid time off

9 **NOW, THEREFORE, BE IT RESOLVED BY THE CUMBERLAND FIRE DISTRICT AS FOLLOWS:**  
10

11 **RESOLVED:**  
12

13 Unless specifically provided otherwise by written contract, executive staff shall be entitled to  
14 the following benefits:  
15

16 **Paid Time Off (PTO) for Full Time Administrative Employees**

17 **Full Time shall mean no less than 35 hours per week**

18 **Years of Service: PTO**

19 6 months to 1 year accrue 5 hrs per month

20 1 – 3 years = 3 weeks per year

21 4 - 7 years = 4 weeks per year

22 8+ years = 5 weeks per year  
23

24 **Paid Time Off (PTO) for Part Time Administrative Employees**

25 **Part Time shall mean up to 35 hours per week**

26 **Years of Service: PTO**

27 6 months to 1 year accrue 1.25 hrs per month

28 1 – 3 years = 15 hours per year

29 4 - 7 years = 30 hours per year

30 8+ years = 45 hours per year  
31

32 **No more than 35 hours of PTO for full-time employees, and no more than 15**  
33 **hours of PTO for part-time employees can be carried over to the following year.**  
34

35 All members of the administrative staff shall be paid for all holidays listed below when  
36 these holidays fall within their standard work week, unless otherwise stated by contract.  
37

38 **DESIGNATED HOLIDAYS**

39 New Year's Day

40 Martin Luther King Day (or Christmas Eve)

41 President's Day

42 Good Friday (1/2 day; office to close at 12:00 p.m.)

1 Memorial Day  
2 July 4<sup>th</sup>  
3 VJ Day  
4 Labor Day  
5 Columbus Day  
6 Veteran's Day  
7 Thanksgiving Day  
8 Day after Thanksgiving  
9 Christmas Day

- If the holiday falls on a Saturday, the preceding Friday shall be taken; if the holiday falls on a Sunday, the following Monday shall be taken
- 7 hours will be paid for each holiday for full-time employees
- 3.5 hours will be paid for each holiday for part-time employees

#### **HEALTH AND DENTAL BENEFITS**

All full-time employees shall be provided health and dental coverage on a co-pay basis for each employee's single or family health care. The co-pay amount shall be equal to the firefighter co-pay as outlined in the CBA. The fire district shall administer through Blue Cross a \$2,000 (individual) and \$4,000 (family) annual deductible applicable to all covered healthcare services, fully funded by the fire district.

#### **BEREAVEMENT**

All full-time employees shall be entitled to a maximum of 3 consecutive work days off for death of a member of the immediate family. The day of the funeral must be one of the 3 days. Scheduled days off and holidays will not count toward the 3 consecutive days or the day of the funeral. Leave may also be granted in the case of death of relatives other than the immediate family for a maximum of 1 day to permit attendance at the funeral, subject to the approval of the Chief or other direct supervisor.

#### **MATERNITY LEAVE (reserved)**

Voted on this 28th day of November, 2017

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Cynthia Ouellette, Chairperson

PASSED:

YAY:            NAY:

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# FC-R-2017-36

## CUMBERLAND FIRE DISTRICT

### Resolution

**RESOLUTION:** Authorizing the Finance Director to abate and adjust \$1,196.68 for the months of September and October, 2017

**WHEREAS:** The Finance Director has determined that the following items totaling \$1,196.68 should be abated and/or adjusted for reasons noted:

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

Account	Receivable	Name/Address	Amount	Reason
00-0196-66	2017 RP Tax Roll	Lamoureux	64 Manville Hill Rd \$ 46.25	Town lowered assessed value
00-8564-82	2017 RP Tax Roll	Norcross LLC	2145-21 Diamond Hill Rd \$ 221.45	Town lowered assessed value
00-8736-53	2017 RP Tax Roll	River Run Development	Mendon Rd \$ 29.36	Per town, parcel "inactive"
00-9107-84	2017 RP Tax Roll	Billington Farms LLC	51 Billington Circle \$ 270.58	Town lowered assessed value
00-9151-90	2017 RP Tax Roll	Berkeley Commons Development	500 Mendon Rd #31 \$ 525.42	Cannot bill until occupied
02-0257-00	2017 RP Tax Roll	Taylor	91 Newell Dr \$ 46.82	Town lowered assessed value
00-8636-08	2017 RP Tax Roll	Cipolla	61 Tingley Dr \$ 56.80	Town lowered assessed value
Total Adjustments:			\$ 1,196.68	

**Section 1:** The Finance Director is authorized to abate and/or adjust \$1,196.68 for the months of September and October, 2017

Date adopted: November 28, 2017

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Cynthia Ouellette, Chairperson

PASSED:

YAY: NAY: