



Cumberland Fire Department

Financial Report

Period Ending: December 31, 2016

Presented: January 24, 2016

Presented by: Diane Karolyshyn, Finance Director

Cumberland Fire District

Pamela Fontaine Tax Collector

**3502 Mendon Road
Cumberland, RI 02864
401.658.1921**

TAX COLLECTOR REPORT DECEMBER 2016

TAX YEAR	OUTSTANDING	COLLECTED	% TOTAL
2013 & prior	\$ 13,822.95	\$ 32.14	
2014	\$ 5,043.87	\$ 279.29	6%
2015	\$ 39,007.07	\$ 13,417.37	34%
2016	\$ 1,689,454.30	\$ 195,273.67	12%

TOTAL TAXES COLLECTED	\$209,002.47
INTEREST	\$ 3,591.84
TOTAL TAXES AND INTER	<u>\$ 212,594.31</u>

TOTAL NUMBER OF PAYMENTS POSTED:	900	TOTAL
NUMBER OF CREDIT CARD PAYMENTS POSTED:	85	9%

Cumberland Fire District

Tax Collector

**3502 Mendon Road
Cumberland, RI 02864
401.658.1921**

DECEMBER 31, 2016

We continued to process payments daily, answer all phone calls and voice messages from closing Attorneys, Banks and Mortgage Companies as well as tax payers. Some mortgage companies are requesting the next installments due for January 15, 2017.

We continued to return checks made payable to former districts as well as the Town of Cumberland. We are still finding that people are taking advantage of the drop box located outside the building.

The Tax Sale date has been rescheduled for Tuesday, February 7, 2017. The 40 day certified notices went out the week of December 12, 2016.

Respectfully Submitted,

Pamela J. Fontaine
Tax Collector

Cumberland Fire District

Balance Sheet

As of December 31, 2016

	<u>Dec 31, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Navigant GF Operating	377,764.46
1002 · FNB HRA Checking	9,538.57
1003 · FNB HRA Savings	100,401.29
1004 · FNB Fire Prevention	91,064.63
1005 · Navigant Savings MM	691,880.88
1007 · FNB Retiree HealthCare Fund	307,755.27
1008 · FNB Truck Fund	282,423.95
1009 · FNB FP Savings	100,186.25
1010 · Navigant Comm/Training	80,231.61
Total Checking/Savings	<u>2,041,246.91</u>
Other Current Assets	
1205 · Tax Receivable 2015 & Prior	60,434.70
1210 · Tax Receivable 2016	1,687,454.30
1300 · Collection/Returned CK Fees	159.00
1305 · Tax Sale Fees	24,343.65
1310 · Radio Box Fees	2,550.00
Total Other Current Assets	<u>1,774,941.65</u>
Total Current Assets	<u>3,816,188.56</u>
Fixed Assets	
1400 · Land	779,800.00
1500 · Buildings & Improvements	332,623.09
1505 · Vehicles & Equipment	2,767,507.28
1506 · Radio Equipment	74,258.12
1510 · Fire Prevention Equipment	542,147.84
1515 · Office Equipment	8,846.51
1520 · Furniture and Fixtures	16,422.95
1600 · Accumulated Depreciation	-4,250,120.00
Total Fixed Assets	<u>271,485.79</u>
Other Assets	
1050 · Petty Cash-Tax Collector	750.00
1055 · Petty Cash Fire Chief	500.00
Total Other Assets	<u>1,250.00</u>
TOTAL ASSETS	<u><u>4,088,924.35</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2010 · Payroll Taxes SS/MED	-0.16
2011 · Payroll Tax FED W/H	0.76
2013 · Payroll Tax SDI WH	6,391.59
2025.2 · 457(b) W/H Nationwide	-1,718.06
2026 · AFLAC	154.95
2028 · P & F Insurance Assoc.	295.34
2250 · Deferred Income Tax 2015/2016	42,221.59
2251 · Deferred Tax Revenue 2016-2017	1,803,058.85
2280 · Misc Other Deferred Revenue	24,699.12
2285 · Deferred Radio Box Income	2,550.00
2520.2 · ACC. Retirement (ER)(CF2)	1,718.06
2520.3 · ACC. Retirement (ER)(CH4)	-30.00
Total Other Current Liabilities	<u>1,879,342.04</u>
Total Current Liabilities	<u>1,879,342.04</u>
Total Liabilities	<u>1,879,342.04</u>

3:30 PM

01/09/17

Accrual Basis

Cumberland Fire District

Balance Sheet

As of December 31, 2016

	<u>Dec 31, 16</u>
Equity	
3200 · Unrestricted Net Assets	107,087.33
3300 · Fund Balance transfer from Old	749,789.47
Net Income	<u>1,352,705.51</u>
Total Equity	<u>2,209,582.31</u>
TOTAL LIABILITIES & EQUITY	<u><u>4,088,924.35</u></u>

**Cumberland Fire District
Commissioner's Report
December 2016**

Type	Num	Date	Name	Account	Paid Amount
Check	EFT	12/05/2016	London Health CDH	1002 - FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF 6410.03 · Healthcare Reimb. (HRA) -FF 6510.03 · Healthcare Reimb. (HRA)-R... 6510.03 · Healthcare Reimb. (HRA)-R...	-145.70 -25.16 -419.52 -295.80
TOTAL					-886.18
Check	EFT	12/12/2016	London Health CDH	1002 - FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF 6410.03 · Healthcare Reimb. (HRA) -FF 6410.03 · Healthcare Reimb. (HRA) -FF	-70.70 -194.09 -2,000.00
TOTAL					-2,264.79
Check	EFT	12/19/2016	London Health CDH	1002 - FNB HRA Checking 6610.03 · Healthcare Reimb. (HRA)-A... 6610.03 · Healthcare Reimb. (HRA)-A... 6410.03 · Healthcare Reimb. (HRA) -FF 6410.03 · Healthcare Reimb. (HRA) -FF	-189.91 -70.70 -918.88 -138.64
TOTAL					-1,318.13
Check	POS	12/05/2016	Amazon.com	1001 - Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-28.96
TOTAL					-28.96
Check	POS	12/06/2016	Carrot-Top Industries, Inc.	1001 - Navigant GF Operating 6301 · Building Supplies & Maint.	-175.57
TOTAL					-175.57
Check	POS	12/06/2016	Miradore Ltd	1004 - FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	-16.14
TOTAL					-16.14
Check	POS	12/08/2016	BJ's	1001 - Navigant GF Operating 6705 · Office Supplies & Expenses	-19.10
TOTAL					-19.10
Check	POS	12/08/2016	Amazon.com	1001 - Navigant GF Operating 6705 · Office Supplies & Expenses	-31.99
TOTAL					-31.99
Check	POS	12/11/2016	Dunkin Donuts	1004 - FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	-43.38
TOTAL					-43.38
Check	POS	12/12/2016	Intuit	1001 - Navigant GF Operating 6705 · Office Supplies & Expenses	-139.98
TOTAL					-139.98
Check	POS	12/13/2016	F.D. Signworks, LLC	1001 - Navigant GF Operating 6110 · Equipment Purchase & Upgrad...	-359.08
TOTAL					-359.08
Check	POS	12/13/2016	Harbor Freight Tools	1001 - Navigant GF Operating 6905.01 · Drills & Training	-16.96
TOTAL					-16.96
Check	POS	12/13/2016	Amazon.com	1001 - Navigant GF Operating	

**Cumberland Fire District
Commissioner's Report
December 2016**

Type	Num	Date	Name	Account	Paid Amount
				1315 - Misc. Accounts Receivable	-34.98
TOTAL					-34.98
Check	POS	12/15/2016	The Fire Store	1001 - Navigant GF Operating	
				6110 - Equipment Purchase & Upgrad...	-252.95
TOTAL					-252.95
Check	POS	12/23/2016	Adobe Systems Inc.	1001 - Navigant GF Operating	
				6705 - Office Supplies & Expenses	-64.16
TOTAL					-64.16
Check	POS	12/27/2016	CODE 42 SOFTWARE	1001 - Navigant GF Operating	
				6708 - Computer Development Program	-9.99
TOTAL					-9.99
Check	POS	12/28/2016	Amazon.com	1001 - Navigant GF Operating	
				6110 - Equipment Purchase & Upgrad...	-54.24
				6110 - Equipment Purchase & Upgrad...	-268.41
TOTAL					-322.65
Check	POS	12/29/2016	Lowe's	1001 - Navigant GF Operating	
				6110 - Equipment Purchase & Upgrad...	-21.21
TOTAL					-21.21
Check	POS	12/29/2016	Great Lakes Power Tools	1001 - Navigant GF Operating	
				6110 - Equipment Purchase & Upgrad...	-80.13
TOTAL					-80.13
Check	POS	12/30/2016	Amazon.com	1001 - Navigant GF Operating	
				6101 - Vehicle Repair & Maintenance	-19.54
TOTAL					-19.54
Check	POS	12/30/2016	Safecart	1004 - FNB Fire Prevention	
				6708 - Computer Development Program	-69.98
TOTAL					-69.98
Check	1037	12/15/2016	Craig Emerson	1004 - FNB Fire Prevention	
				7040 - Spec. Fund Fire Prevention Exp	-62.01
TOTAL					-62.01
Check	1038	12/29/2016	TriTech Software Systems	1004 - FNB Fire Prevention	
				7040 - Spec. Fund Fire Prevention Exp	-2,898.13
TOTAL					-2,898.13
Check	2813	12/01/2016	1st Responder Newspaper	1001 - Navigant GF Operating	
				6800 - Affiliated Fire Associations	-80.00
TOTAL					-80.00
Check	2815	12/01/2016	Auto Services, Inc.	1001 - Navigant GF Operating	
				6101 - Vehicle Repair & Maintenance	-75.90
TOTAL					-75.90
Check	2816	12/01/2016	Michelle D. Baker, Esq.	1001 - Navigant GF Operating	
				7050 - Tax - Legal & Collection Fees	-85.00

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Type	Num	Date	Name	Account	Paid Amount
TOTAL					-85.00
Check	2817	12/01/2016	B & M Printing	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	-48.00
TOTAL					-48.00
Check	2818	12/01/2016	Janitech	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	-231.36 -886.68 881.73 -76.87
TOTAL					-313.18
Check	2819	12/01/2016	NorthEast Electrical	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	-23.31
TOTAL					-23.31
Check	2820	12/01/2016	Purchase Power	1001 · Navigant GF Operating 6706 · Printing & Postage	-131.52
TOTAL					-131.52
Check	2821	12/01/2016	Ralco Equipment Co., Inc	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-560.11
TOTAL					-560.11
Check	2822	12/01/2016	Rhode Island Association of Fire Chiefs	1001 · Navigant GF Operating 6800 · Affiliated Fire Associations 6800 · Affiliated Fire Associations 6800 · Affiliated Fire Associations 6800 · Affiliated Fire Associations	-150.00 -60.00 -60.00 -60.00
TOTAL					-330.00
Check	2823	12/01/2016	RICOH	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	-263.18
TOTAL					-263.18
Check	2824	12/01/2016	Simon's Supply	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	-18.67
TOTAL					-18.67
Check	2825	12/01/2016	VFIS	1001 · Navigant GF Operating 6701 · Insurances	-5,323.00
TOTAL					-5,323.00
Check	2826	12/01/2016	Verizon	1001 · Navigant GF Operating 6202.01 · Telephone	-124.99
TOTAL					-124.99
Check	2827	12/07/2016	Work Dog Property Solutions	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	-411.00
TOTAL					-411.00
Check	2828	12/08/2016	Allied Auto Parts	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance	-10.17 -29.50
TOTAL					-39.67

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Type	Num	Date	Name	Account	Paid Amount
Check	2829	12/08/2016	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	2830	12/08/2016	Kevin Clarke	1001 · Navigant GF Operating	
				6510.01 · Healthcare Insurance -Retir...	-49.82
TOTAL					-49.82
Check	2831	12/08/2016	Depault Ace Hardware	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-58.81
				6112 · Equipment Supplies & Repairs	-61.01
				6301 · Building Supplies & Maint.	5.00
				6101 · Vehicle Repair & Maintenance	-2.60
				6301 · Building Supplies & Maint.	-167.14
				6301 · Building Supplies & Maint.	-17.97
				6301 · Building Supplies & Maint.	27.19
TOTAL					-275.34
Check	2832	12/08/2016	Emergency Reporting	1001 · Navigant GF Operating	
				6145 · Shared Communications	-405.67
TOTAL					-405.67
Check	2833	12/08/2016	EXXONMOBIL	1001 · Navigant GF Operating	
				6100 · Vehicle Gas & Oil	-341.20
TOTAL					-341.20
Check	2834	12/08/2016	Janitech	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-81.98
TOTAL					-81.98
Check	2835	12/08/2016	Impact Custom Apparel LLC	1001 · Navigant GF Operating	
				6110 · Equipment Purchase & Upgrad...	-183.00
TOTAL					-183.00
Check	2836	12/08/2016	NAPA Auto Parts	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-115.12
TOTAL					-115.12
Check	2839	12/08/2016	National Grid Elec Sta4L	1001 · Navigant GF Operating	
				6200 · Electricity	-28.50
TOTAL					-28.50
Check	2840	12/08/2016	National Grid Elec Sta5L	1001 · Navigant GF Operating	
				6200 · Electricity	-28.50
TOTAL					-28.50
Check	2841	12/08/2016	Rossi Law Offices LTD	1001 · Navigant GF Operating	
				7050 · Tax - Legal & Collection Fees	-95.17
				7050 · Tax - Legal & Collection Fees	-25.00
TOTAL					-120.17
Check	2842	12/08/2016	S&D Road Service	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-283.47
TOTAL					-283.47
Check	2843	12/08/2016	TH Malloy & Sons, Inc	1001 · Navigant GF Operating	

**Cumberland Fire District
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December 2016**

Type	Num	Date	Name	Account	Paid Amount
TOTAL				6100 · Vehicle Gas & Oil	-2,178.98
					<u>-2,178.98</u>
Check	2844	12/08/2016	Tire Doctor LLC	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-409.00
TOTAL					<u>-409.00</u>
Check	2845	12/08/2016	Vose True Value Hardware	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-10.79
TOTAL					<u>-10.79</u>
Check	2846	12/08/2016	W.B. Mason Co., Inc	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-9.18
TOTAL					<u>-9.18</u>
Check	2847	12/08/2016	Yazbak & Company LTD	1001 · Navigant GF Operating	
				6714 · Payroll Processing Fees	-150.00
TOTAL					<u>-150.00</u>
Check	2848	12/08/2016	Zoll Medical Corp	1001 · Navigant GF Operating	
				6125 · First Aid Equip & Supplies	-840.00
TOTAL					<u>-840.00</u>
Check	2852	12/15/2016	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					<u>-243.00</u>
Check	2853	12/15/2016	Agera Energy	1001 · Navigant GF Operating	
				6200 · Electricity	-450.84
TOTAL					<u>-450.84</u>
Check	2854	12/15/2016	Blue Cross Blue Shield -MCA	1001 · Navigant GF Operating	
				6510.01 · Healthcare Insurance -Retir...	-894.00
TOTAL					<u>-894.00</u>
Check	2855	12/15/2016	Cumberland, RI - Water Sta 5	1001 · Navigant GF Operating	
				6211 · Water Usage Fees	-426.99
TOTAL					<u>-426.99</u>
Check	2856	12/15/2016	Cumberland, RI - Water Sta 4	1001 · Navigant GF Operating	
				6211 · Water Usage Fees	-27.94
TOTAL					<u>-27.94</u>
Check	2857	12/15/2016	Cumberland, RI - Water Sta 2	1001 · Navigant GF Operating	
				6211 · Water Usage Fees	-113.71
TOTAL					<u>-113.71</u>
Check	2858	12/15/2016	C & S Specialty, Inc.	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-208.22
TOTAL					<u>-208.22</u>
Check	2859	12/15/2016	C & S Specialty, Inc.	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-102.00

**Cumberland Fire District
Commissioner's Report
December 2016**

Type	Num	Date	Name	Account	Paid Amount
				6101 · Vehicle Repair & Maintenance	-255.00
TOTAL					-357.00
Check	2860	12/15/2016	Kevin Dube	1001 · Navigant GF Operating	
				6110 · Equipment Purchase & Upgrad...	-49.99
TOTAL					-49.99
Check	2861	12/15/2016	ICSC	1001 · Navigant GF Operating	
				6130 · Air Cascade Maintenance	-271.80
TOTAL					-271.80
Check	2862	12/15/2016	Janitech	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-172.53
				6301 · Building Supplies & Maint.	-174.05
TOTAL					-346.58
Check	2863	12/15/2016	National Grid Gas Sta4	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-295.66
TOTAL					-295.66
Check	2874	12/15/2016	National Grid Gas Sta5	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-278.04
TOTAL					-278.04
Check	2875	12/15/2016	National Grid Gas Sta5A	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-44.00
TOTAL					-44.00
Check	2876	12/15/2016	National Grid Gas Sta2	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-318.45
TOTAL					-318.45
Check	2877	12/15/2016	National Grid Gas Sta1	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-425.07
TOTAL					-425.07
Check	2878	12/15/2016	National Grid Elec Sta5	1001 · Navigant GF Operating	
				6200 · Electricity	-471.77
TOTAL					-471.77
Check	2879	12/15/2016	National Grid Elec Sta5A	1001 · Navigant GF Operating	
				6200 · Electricity	-18.11
TOTAL					-18.11
Check	2880	12/15/2016	National Grid Elec Sta1	1001 · Navigant GF Operating	
				6200 · Electricity	-728.80
TOTAL					-728.80
Check	2881	12/15/2016	National Grid Elec Sta4	1001 · Navigant GF Operating	
				6200 · Electricity	-565.69
TOTAL					-565.69
Check	2882	12/15/2016	Tap Auto Service	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-1,052.77

**Cumberland Fire District
Commissioner's Report
December 2016**

Type	Num	Date	Name	Account	Paid Amount
TOTAL					-1,052.77
Check	2883	12/15/2016	Michelle D. Baker, Esq.	1001 · Navigant GF Operating 6725 · Tax Sale Fee	-13,350.28
TOTAL					-13,350.28
Check	2884	12/15/2016	Video Artistry	1001 · Navigant GF Operating 6716 · Videographer	-180.00
TOTAL					-180.00
Check	2886	12/21/2016	Peter & Tiffany Gasse	1001 · Navigant GF Operating 4003 · Tax Revenue Refund	-94.55
TOTAL					-94.55
Check	2887	12/21/2016	LG Communications	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-229.50
TOTAL					-229.50
Check	2888	12/21/2016	American Fire Equipment Co., Inc.	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	-489.00
TOTAL					-489.00
Check	2889	12/21/2016	B & M Printing	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	-55.00
TOTAL					-55.00
Check	2890	12/21/2016	Critical Tool, Inc.	1001 · Navigant GF Operating 6125 · First Aid Equip & Supplies	-242.00
TOTAL					-242.00
Check	2891	12/21/2016	Delta Dental	1001 · Navigant GF Operating 6410.04 · Healthcare -Dental 6510.04 · Healthcare -Dental -Retirees 6610.04 · Healthcare -Dental -Admin	-5,141.04 -379.25 -428.42
TOTAL					-5,948.71
Check	2892	12/21/2016	DELL Marketing L.P.	1001 · Navigant GF Operating 1515 · Office Equipment	-694.56
TOTAL					-694.56
Check	2893	12/21/2016	Greater Woonsocket Fire Chiefs Mutual Aid	1001 · Navigant GF Operating 6711 · Fire Chief Expenses	-100.00
TOTAL					-100.00
Check	2894	12/21/2016	Blue Cross & Blue Shield	1001 · Navigant GF Operating 6410.01 · Healthcare Insurance 6510.01 · Healthcare Insurance -Retir... 6610.01 · Healthcare Insurance -Admin	-67,818.32 -8,709.56 -5,116.04
TOTAL					-81,643.92
Check	2895	12/21/2016	National Grid Elec Sta2	1001 · Navigant GF Operating 6200 · Electricity	-431.23
TOTAL					-431.23
Check	2896	12/21/2016	Pawtucket Water Supply Board	1001 · Navigant GF Operating 6211 · Water Usage Fees	-57.65

**Cumberland Fire District
Commissioner's Report
December 2016**

Type	Num	Date	Name	Account	Paid Amount
TOTAL					-57.65
Check	2897	12/21/2016	Pawtucket Water Supply -Hydrants	1001 · Navigant GF Operating 6215.02 · Hydrant Fees - Pawtucket	-11,104.45
TOTAL					-11,104.45
Check	2898	12/21/2016	Janitech	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	-114.07 -63.07
TOTAL					-177.14
Check	2899	12/21/2016	Kafin Oil Co., Inc.	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	-420.00
TOTAL					-420.00
Check	2900	12/21/2016	Narragansett Bay Comm Sta1	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	-95.03
TOTAL					-95.03
Check	2901	12/21/2016	Narragansett Bay Comm Sta2	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	-106.96
TOTAL					-106.96
Check	2902	12/21/2016	Narragansett Bay Comm Sta4	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	-44.70
TOTAL					-44.70
Check	2903	12/21/2016	Verizon Wireless	1001 · Navigant GF Operating 6202.02 · Air Cards 6202.02 · Air Cards	-160.04 -320.08
TOTAL					-480.12
Check	2904	12/21/2016	W.B. Mason Co., Inc	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	-25.28
TOTAL					-25.28
Check	2905	12/21/2016	Shell Fleet Plus	1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil	-433.59
TOTAL					-433.59
Check	2906	12/29/2016	Belmont Springs	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	-63.57 -54.82 -24.88 -30.86
TOTAL					-174.13
Check	2907	12/29/2016	C & S Specialty, Inc.	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	-322.43
TOTAL					-322.43
Check	2908	12/29/2016	Cox Communications	1001 · Navigant GF Operating 6202.01 · Telephone	-900.64
TOTAL					-900.64
Check	2909	12/29/2016	J & J Small Engine Clinic	1001 · Navigant GF Operating	

**Cumberland Fire District
Commissioner's Report
December 2016**

Type	Num	Date	Name	Account	Paid Amount
				6112 · Equipment Supplies & Repairs	-17.49
TOTAL					-17.49
Check	2910	12/29/2016	Impact Custom Apparel LLC	1001 · Navigant GF Operating	
				6110 · Equipment Purchase & Upgrad...	-144.00
				6110 · Equipment Purchase & Upgrad...	-140.00
				6110 · Equipment Purchase & Upgrad...	-135.00
TOTAL					-419.00
Check	2911	12/29/2016	Pepin Lumber Co.	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-95.92
TOTAL					-95.92
Check	2912	12/29/2016	Verizon	1001 · Navigant GF Operating	
				6202.01 · Telephone	-124.99
TOTAL					-124.99
Check	2913	12/29/2016	W.B. Mason Co., Inc	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-39.44
TOTAL					-39.44
Check	2914	12/29/2016	Woonsocket Door	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-120.00
TOTAL					-120.00

Cumberland Fire District
Income & Expenses Budget vs Actual
July through December 2016

	Jul - Dec 16	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000.01 · Tax Revenue 2016	5,449,949.29	7,035,553.96	(1,585,604.67)	77.5%
4001 · Tax Revenue 2015 & Prior	51,532.99	218,688.00	(167,155.01)	23.6%
4003 · Tax Revenue Refund	(10,534.44)	0.00	(10,534.44)	100.0%
4007 · NSF Fee Reimbursement Income	110.00	100.00	10.00	110.0%
4010 · Interest Income- Past Due Taxes	15,459.36	40,000.00	(24,540.64)	38.6%
4015 · Fire Prevention/Plan Review	56,642.00	42,000.00	14,642.00	134.9%
4050 · Interest Income General Fund	4,650.50	10,000.00	(5,349.50)	46.5%
4055 · Interest Income HRA Fund	120.13	200.00	(79.87)	60.1%
4060 · Interest Income Truck Fund	347.36	25.00	322.36	1,389.4%
4065 · Interest Income Fire Prevention	120.47	0.00	120.47	100.0%
4070 · Interest Income-Retiremt Health	370.05	100.00	270.05	370.1%
4075 · Interest Income Comm/Training	0.00	25.00	(25.00)	0.0%
4103 · Grant Income	4,942.30	0.00	4,942.30	100.0%
4105 · Reimbursed Ins.-Former Employee	11,495.80	21,040.80	(9,545.00)	54.6%
4110 · Miscellaneous Other Income	3,606.40	5,000.00	(1,393.60)	72.1%
4110.1 · Revenue Rescue Income	7,294.50	8,000.00	(705.50)	91.2%
4110.2 · Insurance Reimbursement	1,233.00	0.00	1,233.00	100.0%
4110.3 · Detail Reimbursement	38,651.85	15,000.00	23,651.85	257.7%
4110.4 · IOD Ins. Reimbursement	47,699.99	0.00	47,699.99	100.0%
4110.5 · Fire Prevention Reimbursement	0.00	61,500.00	(61,500.00)	0.0%
4113 · Income Radio Box 2016	22,375.00	23,000.00	(625.00)	97.3%
4114 · Income Radio Box 2015 & Prior	250.00	0.00	250.00	100.0%
4115 · Tax Sale Fee Income	28,081.35	35,000.00	(6,918.65)	80.2%
4200 · Sale of Assets	0.00	0.00	0.00	0.0%
4300 · Transfer from Surplus (Cap Exp)	0.00	65,000.00	(65,000.00)	0.0%
Total Income	5,734,397.90	7,580,232.76	(1,845,834.86)	75.6%
Gross Profit	5,734,397.90	7,580,232.76	(1,845,834.86)	75.6%
Expense				
6100 · Vehicle Gas & Oil	16,067.03	65,000.00	(48,932.97)	24.7%
6101 · Vehicle Repair & Maintenance	49,871.55	77,000.00	(27,128.45)	64.8%
6110 · Equipment Purchase & Upgrading	16,705.50	30,000.00	(13,294.50)	55.7%
6112 · Equipment Supplies & Repairs	4,959.35	5,000.00	(40.65)	99.2%
6113 · Equip Testing & Certification	9,503.25	5,000.00	4,503.25	190.1%
6120 · Radio Equip Upgrades & Maint	513.45	5,000.00	(4,486.55)	10.3%
6125 · First Aid Equip & Supplies	4,354.73	10,000.00	(5,645.27)	43.5%
6130 · Air Cascade Maintenance	1,724.80	2,000.00	(275.20)	86.2%
6140 · Communications Upgrades	365.00	2,000.00	(1,635.00)	18.3%
6145 · Shared Communications	3,915.41	4,500.00	(584.59)	87.0%
6150 · Fire Alarm Testing	598.00	1,500.00	(902.00)	39.9%
6200 · Electricity	19,927.11	36,000.00	(16,072.89)	55.4%
6201 · Gas & Hot Water	3,258.21	15,000.00	(11,741.79)	21.7%
6202.01 · Telephone	6,808.60	12,000.00	(5,191.40)	56.7%
6202.02 · Air Cards	1,869.58	0.00	1,869.58	100.0%
6210 · Sewer Assessment & Usage	1,681.32	3,500.00	(1,818.68)	48.0%
6211 · Water Usage Fees	1,387.14	8,000.00	(6,612.86)	17.3%
6215.01 · Hydrant Fees - Cumberland	224,070.00	184,600.00	39,470.00	121.4%
6215.02 · Hydrant Fees - Pawtucket	67,430.15	137,088.00	(69,657.85)	49.2%
6301 · Building Supplies & Maint.	17,994.23	21,298.00	(3,303.77)	84.5%
6305 · Furnishings	0.00	2,000.00	(2,000.00)	0.0%
6310 · Capital Improvements	0.00	91,617.00	(91,617.00)	0.0%
6400.01 · Firefighters Salaries	1,282,162.33	2,820,919.42	(1,538,757.09)	45.5%
6400.02 · EMT Incentive	37,643.32	81,800.00	(44,156.68)	46.0%
6400.03 · OT Wages	70,041.06	0.00	70,041.06	100.0%
6400.04 · OT Vacation	210,939.93	374,400.00	(163,460.07)	56.3%
6400.05 · OT Sick	150,539.45	164,500.77	(13,961.32)	91.5%
6400.06 · OT Personal	24,047.19	49,848.72	(25,801.53)	48.2%
6400.07 · OT Injured on Duty Fill In	84,177.34	0.00	84,177.34	100.0%
6400.08 · Holiday Stipend	80,543.86	162,745.35	(82,201.49)	49.5%
6400.09 · Longevity Pay	53,269.27	121,436.23	(68,166.96)	43.9%
6400.10 · Acting Officer Pay	698.84	2,000.00	(1,301.16)	34.9%
6400.11 · Detail Pay	34,072.50	15,000.00	19,072.50	227.2%

Cumberland Fire District
Income & Expenses Budget vs Actual
July through December 2016

	Jul - Dec 16	Budget	\$ Over Budget	% of Budget
6400.12 · Other Salaries	427.37	20,000.00	(19,572.63)	2.1%
6400.13 · Injured on Duty Salaries	53,799.91	0.00	53,799.91	100.0%
6400.14 · Clothing Allowance	44,100.00	45,900.00	(1,800.00)	96.1%
6400.15 · Education Incentive	7,000.00	6,500.00	500.00	107.7%
6401 · Payroll Tax Expense	159,803.39	289,334.53	(129,531.14)	55.2%
6402 · Pension Expense	336,063.32	711,141.69	(375,078.37)	47.3%
6410.01 · Healthcare Insurance	478,181.23	867,414.20	(389,232.97)	55.1%
6410.02 · Healthcare Co-Pays	(43,407.16)	(94,918.98)	51,511.82	45.7%
6410.03 · Healthcare Reimb. (HRA) -FF	20,953.30	68,000.00	(47,046.70)	30.8%
6410.04 · Healthcare -Dental	31,499.88	64,964.91	(33,465.03)	48.5%
6410.05 · Healthcare -Vision	5,000.00	5,100.00	(100.00)	98.0%
6420 · Life Insurance	9,850.00	7,650.00	2,200.00	128.8%
6430 · Education Tuition Cost	4,072.00	8,000.00	(3,928.00)	50.9%
6510.01 · Healthcare Insurance -Retirees	66,549.84	121,315.65	(54,765.81)	54.9%
6510.03 · Healthcare Reimb. (HRA)-Retiree	3,449.30	0.00	3,449.30	100.0%
6510.04 · Healthcare -Dental -Retirees	2,275.50	4,213.92	(1,938.42)	54.0%
6520 · COLA - Retirees	10,311.68	10,311.68	0.00	100.0%
6600 · Administrative Salaries	139,300.82	284,637.70	(145,336.88)	48.9%
6601 · District Clerk	1,333.35	3,200.00	(1,866.65)	41.7%
6605 · District Commissioner Stipends	0.00	23,000.00	(23,000.00)	0.0%
6610.01 · Healthcare Insurance -Admin	35,812.28	67,718.00	(31,905.72)	52.9%
6610.02 · Healthcare Co-Pays -Admin	(3,246.75)	(7,772.82)	4,526.07	41.8%
6610.03 · Healthcare Reimb. (HRA)-Admin	5,672.31	6,500.00	(827.69)	87.3%
6610.04 · Healthcare -Dental -Admin	2,570.52	6,444.00	(3,873.48)	39.9%
6615 · Payroll Tax Expense -Admin	10,430.62	21,774.79	(11,344.17)	47.9%
6701 · Insurances	289,660.00	320,000.00	(30,340.00)	90.5%
6703.01 · Legal	5,525.00	15,000.00	(9,475.00)	36.8%
6703.02 · Legal - CBA	0.00	0.00	0.00	0.0%
6703.03 · Legal - PWSB	1,614.38	0.00	1,614.38	100.0%
6705 · Office Supplies & Expenses	7,105.45	9,500.00	(2,394.55)	74.8%
6706 · Printing & Postage	2,387.82	5,000.00	(2,612.18)	47.8%
6707 · Newspaper Advertisements	902.93	750.00	152.93	120.4%
6708 · Computer Development Program	426.82	2,500.00	(2,073.18)	17.1%
6709 · Computerized Tax Bills	11,505.05	12,000.00	(494.95)	95.9%
6710 · External Accounting Fees	10,000.00	15,000.00	(5,000.00)	66.7%
6711 · Fire Chief Expenses	240.00	4,500.00	(4,260.00)	5.3%
6712 · Fire Prevention Offset	0.00	1,000.00	(1,000.00)	0.0%
6713 · Grants - Matching Funds	3,552.00	5,000.00	(1,448.00)	71.0%
6714 · Payroll Processing Fees	6,374.95	12,000.00	(5,625.05)	53.1%
6715 · Professional Fees	1,697.42	0.00	1,697.42	100.0%
6716 · Videographer	780.00	3,000.00	(2,220.00)	26.0%
6720 · Abatements	109,709.54	20,000.00	89,709.54	548.5%
6725 · Tax Sale Fee	43,450.28	20,000.00	23,450.28	217.3%
6730 · Bank Service Fee	56.00	0.00	56.00	100.0%
6800 · Affiliated Fire Associations	493.90	2,000.00	(1,506.10)	24.7%
6801 · Call Firefighters Stipends	840.00	20,000.00	(19,160.00)	4.2%
6905.01 · Drills & Training	1,376.96	10,000.00	(8,623.04)	13.8%
6905.02 · FP & EMS Training	64.20	3,000.00	(2,935.80)	2.1%
6906 · Medical Examinations	25.00	3,000.00	(2,975.00)	0.8%
6907 · Employee Support Health&Welfare	0.00	3,800.00	(3,800.00)	0.0%
6908 · Professional Development	0.00	500.00	(500.00)	0.0%
6920 · Part Time Firefighter Salaries	0.00	0.00	0.00	0.0%
6921 · Part Time - Uniforms/Clothing	0.00	0.00	0.00	0.0%
7010 · Contingency	0.00	10,000.00	(10,000.00)	0.0%
7020 · Sick Time Payout	0.00	5,000.00	(5,000.00)	0.0%
7030 · Spec. Fund Radio Box Alarm	6,890.51	7,500.00	(609.49)	91.9%
7040 · Spec. Fund Fire Prevention Exp	13,733.00	18,000.00	(4,267.00)	76.3%
7050 · Tax - Legal & Collection Fees	338.97	1,000.00	(661.03)	33.9%
7100 · Depreciation Expense	0.00	0.00	0.00	0.0%
Total Expense	4,381,692.39	7,580,232.76	(3,198,540.37)	57.8%
Net Ordinary Income	1,352,705.51	0.00	1,352,705.51	100.0%
Net Income	1,352,705.51	0.00	1,352,705.51	100.0%

Cumberland Fire District
Trial Balance
As of December 31, 2016

	Dec 31, 16	
	Debit	Credit
1001 · Navigant GF Operating	377,764.46	
1002 · FNB HRA Checking	9,538.57	
1003 · FNB HRA Savings	100,401.29	
1004 · FNB Fire Prevention	91,064.63	
1005 · Navigant Savings MM	691,880.88	
1007 · FNB Retiree HealthCare Fund	307,755.27	
1008 · FNB Truck Fund	282,423.95	
1009 · FNB FP Savings	100,186.25	
1010 · Navigant Comm/Training	80,231.61	
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	60,434.70	
1210 · Tax Receivable 2016	1,687,454.30	
1300 · Collection/Returned CK Fees	159.00	
1305 · Tax Sale Fees	24,343.65	
1310 · Radio Box Fees	2,550.00	
1315 · Misc. Accounts Receivable	0.00	
1400 · Land	779,800.00	
1500 · Buildings & Improvements	332,623.09	
1505 · Vehicles & Equipment	2,767,507.28	
1506 · Radio Equipment	74,258.12	
1510 · Fire Prevention Equipment	542,147.84	
1515 · Office Equipment	8,846.51	
1520 · Furniture and Fixtures	16,422.95	
1600 · Accumulated Depreciation		4,250,120.00
1050 · Petty Cash-Tax Collector	750.00	
1055 · Petty Cash Fire Chief	500.00	
2000 · Accounts Payable	0.00	
2010 · Payroll Taxes SS/MED	0.16	
2011 · Payroll Tax FED W/H		0.76
2012 · Payroll Tax ST W/H	0.00	
2013 · Payroll Tax SDI WH		6,391.59
2015 · Union Dues WH	0.00	
2020.1 · State Pension WH EE 414H (VF1)	0.00	
2020.2 · State Pension WH EE 414H (CF2)	0.00	
2020.3 · State Pension WH EE 414H (CH4)	0.00	
2020.4 · State Pension WH EE 414H (NC5)	0.00	
2025.1 · 457(b) W/H AMI	0.00	
2025.2 · 457(b) W/H Nationwide	1,718.06	
2026 · AFLAC		154.95
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.		295.34
2035 · CMEFCU - SAVINGS	0.00	
2250 · Deferred Income Tax 2015/2016		42,221.59
2251 · Deferred Tax Revenue 2016-2017		1,803,058.85
2280 · Misc Other Deferred Revenue		24,699.12
2285 · Deferred Radio Box Income		2,550.00
2505 · Notes Payable - NCFD Truck Loan	0.00	
2520.1 · ACC. Retirement (ER)(VF1)	0.00	
2520.2 · ACC. Retirement (ER)(CF2)		1,718.06
2520.3 · ACC. Retirement (ER)(CH4)	30.00	

Cumberland Fire District
Trial Balance
As of December 31, 2016

	Dec 31, 16	
	Debit	Credit
2520.4 · ACC. Retirement (ER)(NC5)	0.00	
2600 · Accrued Expenses	0.00	
2700 · Accrued 2016 Tax Revenue	0.00	
2705 · Accrued 2016 Radio Box Income	0.00	
3200 · Unrestricted Net Assets		107,087.33
3300 · Fund Balance transfer from Old		749,789.47
4000.01 · Tax Revenue 2016		5,449,949.29
4001 · Tax Revenue 2015 & Prior		51,532.99
4003 · Tax Revenue Refund	10,534.44	
4007 · NSF Fee Reimbursement Income		110.00
4010 · Interest Income- Past Due Taxes		15,459.36
4015 · Fire Prevention/Plan Review		56,642.00
4050 · Interest Income General Fund		4,650.50
4055 · Interest Income HRA Fund		120.13
4060 · Interest Income Truck Fund		347.36
4065 · Interest Income Fire Prevention		120.47
4070 · Interest Income-Retiremt Health		370.05
4103 · Grant Income		4,942.30
4105 · Reimbursed Ins.-Former Employee		11,495.80
4110 · Miscellaneous Other Income		3,606.40
4110.1 · Revenue Rescue Income		7,294.50
4110.2 · Insurance Reimbursement		1,233.00
4110.3 · Detail Reimbursement		38,651.85
4110.4 · IOD Ins. Reimbursement		47,699.99
4113 · Income Radio Box 2016		22,375.00
4114 · Income Radio Box 2015 & Prior		250.00
4115 · Tax Sale Fee Income		28,081.35
6100 · Vehicle Gas & Oil	16,067.03	
6101 · Vehicle Repair & Maintenance	49,871.55	
6110 · Equipment Purchase & Upgrading	16,705.50	
6112 · Equipment Supplies & Repairs	4,959.35	
6113 · Equip Testing & Certification	9,503.25	
6120 · Radio Equip Upgrades & Maint	513.45	
6125 · First Aid Equip & Supplies	4,354.73	
6130 · Air Cascade Maintenance	1,724.80	
6140 · Communications Upgrades	365.00	
6145 · Shared Communications	3,915.41	
6150 · Fire Alarm Testing	598.00	
6200 · Electricity	19,927.11	
6201 · Gas & Hot Water	3,258.21	
6202.01 · Telephone	6,808.60	
6202.02 · Air Cards	1,869.58	
6210 · Sewer Assessment & Usage	1,681.32	
6211 · Water Usage Fees	1,387.14	
6215.01 · Hydrant Fees - Cumberland	224,070.00	
6215.02 · Hydrant Fees - Pawtucket	67,430.15	
6301 · Building Supplies & Maint.	17,994.23	
6400.01 · Firefighters Salaries	1,282,162.33	
6400.02 · EMT Incentive	37,643.32	
6400.03 · OT Wages	70,041.06	
6400.04 · OT Vacation	210,939.93	
6400.05 · OT Sick	150,539.45	
6400.06 · OT Personal	24,047.19	
6400.07 · OT Injured on Duty Fill In	84,177.34	
6400.08 · Holiday Stipend	80,543.86	
6400.09 · Longevity Pay	53,269.27	
6400.10 · Acting Officer Pay	698.84	
6400.11 · Detail Pay	34,072.50	
6400.12 · Other Salaries	427.37	
6400.13 · Injured on Duty Salaries	53,799.91	
6400.14 · Clothing Allowance	44,100.00	
6400.15 · Education Incentive	7,000.00	
6401 · Payroll Tax Expense	159,803.39	
6402 · Pension Expense	336,063.32	

Cumberland Fire District

01/10/17

Trial Balance

Accrual Basis

As of December 31, 2016

	Dec 31, 16	
	Debit	Credit
6410.01 · Healthcare Insurance	478,181.23	
6410.02 · Healthcare Co-Pays		43,407.16
6410.03 · Healthcare Reimb. (HRA) -FF	20,953.30	
6410.04 · Healthcare -Dental	31,499.88	
6410.05 · Healthcare -Vision	5,000.00	
6420 · Life Insurance	9,850.00	
6430 · Education Tuition Cost	4,072.00	
6510.01 · Healthcare Insurance -Retirees	66,549.84	
6510.03 · Healthcare Reimb. (HRA)-Retiree	3,449.30	
6510.04 · Healthcare -Dental -Retirees	2,275.50	
6520 · COLA - Retirees	10,311.68	
6600 · Administrative Salaries	139,300.82	
6601 · District Clerk	1,333.35	
6610.01 · Healthcare Insurance -Admin	35,812.28	
6610.02 · Healthcare Co-Pays -Admin		3,246.75
6610.03 · Healthcare Reimb. (HRA)-Admin	5,672.31	
6610.04 · Healthcare -Dental -Admin	2,570.52	
6615 · Payroll Tax Expense -Admin	10,430.62	
6701 · Insurances	289,660.00	
6703.01 · Legal	5,525.00	
6703.03 · Legal - PWSB	1,614.38	
6705 · Office Supplies & Expenses	7,105.45	
6706 · Printing & Postage	2,387.82	
6707 · Newspaper Advertisements	902.93	
6708 · Computer Development Program	426.82	
6709 · Computerized Tax Bills	11,505.05	
6710 · External Accounting Fees	10,000.00	
6711 · Fire Chief Expenses	240.00	
6713 · Grants - Matching Funds	3,552.00	
6714 · Payroll Processing Fees	6,374.95	
6715 · Professional Fees	1,697.42	
6716 · Videographer	780.00	
6720 · Abatements	109,709.54	
6725 · Tax Sale Fee	43,450.28	
6730 · Bank Service Fee	56.00	
6800 · Affiliated Fire Associations	493.90	
6801 · Call Firefighters Stipends	840.00	
6905.01 · Drills & Training	1,376.96	
6905.02 · FP & EMS Training	64.20	
6906 · Medical Examinations	25.00	
7030 · Spec. Fund Radio Box Alarm	6,890.51	
7040 · Spec. Fund Fire Prevention Exp	13,733.00	
7050 · Tax - Legal & Collection Fees	338.97	
TOTAL	12,779,673.31	12,779,673.31