



# *Cumberland Fire Department*

## Financial Report

Period Ending: February 2017

Presented: March 28, 2017

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 FEBRUARY 2017

TAX YEAR	OUTSTANDING	COLLECTED	% TOTAL
2013 & prior	\$ 13,611.01	\$ 161.66	1%
2014	\$ 4,752.03	\$ 110.97	2%
2015	\$ 9,091.57	\$ 15,261.50	17%
2016	\$ 917,591.56	\$ 147,674.98	16%

TOTAL TAXES COLLECTED	\$ 163,209.11
INTEREST	\$ 5,693.44
TOTAL TAXES AND INTER	<u>\$ 168,902.55</u>

TOTAL NUMBER OF PAYMENTS POSTED: 600

TOTAL NUMBER OF CREDIT CARD PAYMENTS POSTED: 122 20%

# Cumberland Fire District

**Tax Collector**

3502 Mendon Road  
Cumberland, RI 02864  
401.658.1921

## **TAX COLLECTOR REPORT**

**February 2017**

A Tax Sale was held on Tuesday, February 7, 2017. We began with 187 properties consisting of taxpayers with no payments applied to their 2016 taxes and also having a balance of \$100 or more on their 2015 taxes. One property was removed due to a bankruptcy and another due to problems with the title. One hundred fifty-eight were paid either by the taxpayer or the mortgage company.

A total of twenty-seven properties remained on the list. Rhode Island Housing exercised their first right of refusal and acquired four properties. Of the twenty-three remaining, only one was not acquired. Further research indicated that the town had acquired that property through the tax sale process.

We collected just under \$150,000.00 in taxes, and approximately \$11,000.00 in interest.

The next tax sale process has begun for 364 taxpayers who have made no payments toward their 2016 taxes. Ninety-day notices will be sent once the title exams have been completed.

Respectfully Submitted,

Pamela J. Fontaine  
Tax Collector

## Balance Sheet

As of February 28, 2017

	Feb 28, 17
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1001 · Navigant GF Operating	346,549.54
1002 · FNB HRA Checking	5,571.77
1003 · FNB HRA Savings	100,440.91
1004 · FNB Fire Prevention	94,680.38
1005 · Navigant Savings MM	493,038.76
1007 · FNB Retiree HealthCare Fund	307,876.70
1008 · FNB Truck Fund	282,535.39
1009 · FNB FP Savings	100,225.78
1010 · Navigant Comm/Training	79,919.11
<b>Total Checking/Savings</b>	1,810,838.34
<b>Other Current Assets</b>	
1205 · Tax Receivable 2015 & Prior	26,906.64
1210 · Tax Receivable 2016	917,275.72
1300 · Collection/Returned CK Fees	35.00
1305 · Tax Sale Fees	102,076.25
1310 · Radio Box Fees	2,300.00
<b>Total Other Current Assets</b>	1,048,593.61
<b>Total Current Assets</b>	2,859,431.95
<b>Fixed Assets</b>	
1400 · Land	779,800.00
1500 · Buildings & Improvements	332,623.09
1505 · Vehicles & Equipment	2,761,433.28
1506 · Radio Equipment	76,354.12
1510 · Fire Prevention Equipment	542,147.84
1515 · Office Equipment	9,065.48
1520 · Furniture and Fixtures	17,022.90
1600 · Accumulated Depreciation	-4,347,921.00
<b>Total Fixed Assets</b>	170,525.71
<b>Other Assets</b>	
1050 · Petty Cash-Tax Collector	750.00
1055 · Petty Cash Fire Chief	500.00
1110 · Principal Payments	152,228.00
<b>Total Other Assets</b>	153,478.00
<b>TOTAL ASSETS</b>	<b>3,183,435.66</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
2013 · Payroll Tax SDI WH	7,846.71
2026 · AFLAC	154.95
2028 · P & F Insurance Assoc.	199.68
2250 · Deferred Tax Revenue 2015/2016	20,793.47
2251 · Deferred Tax Revenue 2016-2017	1,047,059.77
2280 · Misc Other Deferred Revenue	102,481.25
2285 · Deferred Radio Box Income	2,300.00
<b>Total Other Current Liabilities</b>	1,180,835.83
<b>Total Current Liabilities</b>	1,180,835.83
<b>Total Liabilities</b>	1,180,835.83

**Cumberland Fire District**

**Balance Sheet**

As of February 28, 2017

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	<u>Feb 28, 17</u>
<b>Equity</b>	
3200 · Unrestricted Net Assets	211,909.76
3300 · Fund Balance transfer from Old	694,361.47
Net Income	<u>1,096,328.60</u>
<b>Total Equity</b>	<u>2,002,599.83</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>3,183,435.66</u></u>

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

Type	Num	Date	Name	Account	Paid Amount
Check	EFT	02/06/2017	London Health CDH	<b>1002 - FNB HRA Checking</b>	
				6410.03 · Healthcare Reimb. (HRA) -FF	-35.09
				6410.03 · Healthcare Reimb. (HRA) -FF	-131.39
				6410.03 · Healthcare Reimb. (HRA) -FF	-1,080.25
				6510.03 · Healthcare Reimb. (HRA)-R...	-209.76
				6510.03 · Healthcare Reimb. (HRA)-R...	-147.90
				6510.03 · Healthcare Reimb. (HRA)-R...	-30.19
				6610.03 · Healthcare Reimb. (HRA)-A...	-70.70
TOTAL					-1,705.28
Check	EFT	02/10/2017		<b>1001 - Navigant GF Operating</b>	
				4000.01 · Tax Revenue 2016	-334.00
TOTAL					-334.00
Check	EFT	02/21/2017	London Health CDH	<b>1002 - FNB HRA Checking</b>	
				6410.03 · Healthcare Reimb. (HRA) -FF	-595.00
				6410.03 · Healthcare Reimb. (HRA) -FF	-70.70
				6410.03 · Healthcare Reimb. (HRA) -FF	-559.75
				6410.03 · Healthcare Reimb. (HRA) -FF	-65.87
TOTAL					-1,291.32
Check	POS	02/01/2017	Amazon.com	<b>1001 - Navigant GF Operating</b>	
				6125 · First Aid Equip & Supplies	-49.90
TOTAL					-49.90
Check	POS	02/03/2017	All Hands Fire Equipment	<b>1001 - Navigant GF Operating</b>	
				6110 · Equipment Purchase & Upgrad...	-120.89
TOTAL					-120.89
Check	POS	02/03/2017	Amazon.com	<b>1001 - Navigant GF Operating</b>	
				6101 · Vehicle Repair & Maintenance	-85.58
TOTAL					-85.58
Check	POS	02/06/2017	Miradore Ltd	<b>1004 - FNB Fire Prevention</b>	
				7040 · Spec. Fund Fire Prevention Exp	-16.14
TOTAL					-16.14
Check	POS	02/06/2017	The Fire Store	<b>1001 - Navigant GF Operating</b>	
				6110 · Equipment Purchase & Upgrad...	-105.14
TOTAL					-105.14
Check	POS	02/06/2017	Amazon.com	<b>1001 - Navigant GF Operating</b>	
				6301 · Building Supplies & Maint.	-34.89
TOTAL					-34.89
Check	POS	02/14/2017	Amazon.com	<b>1001 - Navigant GF Operating</b>	
				6112 · Equipment Supplies & Repairs	-85.09
TOTAL					-85.09
Check	POS	02/14/2017	Amazon.com	<b>1001 - Navigant GF Operating</b>	
				6112 · Equipment Supplies & Repairs	-5.99
TOTAL					-5.99
Check	POS	02/17/2017	Amazon.com	<b>1001 - Navigant GF Operating</b>	
				6705 · Office Supplies & Expenses	-99.00
TOTAL					-99.00

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Type	Num	Date	Name	Account	Paid Amount
Check	POS	02/21/2017	M.O.M. 'South	1001 - Navigant GF Operating	
				6112 - Equipment Supplies & Repairs	-82.75
TOTAL					-82.75
Check	POS	02/23/2017	Adobe Systems Inc.	1001 - Navigant GF Operating	
				6705 - Office Supplies & Expenses	-64.16
TOTAL					-64.16
Check	POS	02/23/2017	Amazon.com	1001 - Navigant GF Operating	
				6112 - Equipment Supplies & Repairs	-28.42
TOTAL					-28.42
Check	POS	02/25/2017	CODE 42 SOFTWARE	1001 - Navigant GF Operating	
				6708 - Computer Development Program	-9.99
TOTAL					-9.99
Check	POS	02/25/2017	Postmaster	1001 - Navigant GF Operating	
				6706 - Printing & Postage	-22.08
TOTAL					-22.08
Check	1041	02/02/2017	Depault Ace Hardware	1004 - FNB Fire Prevention	
				7040 - Spec. Fund Fire Prevention Exp	-1.99
TOTAL					-1.99
Check	2989	02/02/2017	C & S Specialty, Inc.	1001 - Navigant GF Operating	
				6101 - Vehicle Repair & Maintenance	-255.70
TOTAL					-255.70
Check	2990	02/02/2017	S&D Road Service	1001 - Navigant GF Operating	
				6101 - Vehicle Repair & Maintenance	-798.71
TOTAL					-798.71
Check	2991	02/02/2017	EXXONMOBIL	1001 - Navigant GF Operating	
				6100 - Vehicle Gas & Oil	-260.30
TOTAL					-260.30
Check	2992	02/02/2017	Depault Ace Hardware	1001 - Navigant GF Operating	
				6301 - Building Supplies & Maint.	-97.90
				6101 - Vehicle Repair & Maintenance	-41.37
				6301 - Building Supplies & Maint.	13.63
				6112 - Equipment Supplies & Repairs	-55.48
TOTAL					-181.12
Check	2993	02/02/2017	Emergency Reporting	1001 - Navigant GF Operating	
				6145 - Shared Communications	-405.67
TOTAL					-405.67
Check	2994	02/02/2017	National Grid Elec Sta4L	1001 - Navigant GF Operating	
				6200 - Electricity	-38.91
TOTAL					-38.91
Check	2995	02/02/2017	National Grid Elec Sta5L	1001 - Navigant GF Operating	
				6200 - Electricity	-38.91
TOTAL					-38.91
Check	2996	02/02/2017	NAPA Auto Parts	1001 - Navigant GF Operating	

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Type	Num	Date	Name	Account	Paid Amount
				6101 · Vehicle Repair & Maintenance	-31.59
TOTAL					-31.59
Check	2997	02/02/2017	Purchase Power	1001 · Navigant GF Operating	
				6706 · Printing & Postage	-200.00
TOTAL					-200.00
Check	2998	02/02/2017	Simon's Supply	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-947.26
				6301 · Building Supplies & Maint.	-13.89
				6301 · Building Supplies & Maint.	-1.62
				6301 · Building Supplies & Maint.	17.27
TOTAL					-945.50
Check	2999	02/02/2017	Video Artistry	1001 · Navigant GF Operating	
				6716 · Videographer	-180.00
TOTAL					-180.00
Check	3000	02/02/2017	VFIS	1001 · Navigant GF Operating	
				6701 · Insurances	-5,323.00
TOTAL					-5,323.00
Check	3001	02/02/2017	W.B. Mason Co., Inc	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-14.19
TOTAL					-14.19
Check	3003	02/07/2017	Max Pollack & Co., Auctioneers, LTD	1001 · Navigant GF Operating	
				6725 · Tax Sale Fee	-300.00
TOTAL					-300.00
Check	3004	02/08/2017	Marco & Camalle Almeida	1001 · Navigant GF Operating	
				4003 · Tax Revenue Refund	-455.03
TOTAL					-455.03
Check	3005	02/08/2017	Rossi Law Offices LTD	1001 · Navigant GF Operating	
				7050 · Tax - Legal & Collection Fees	-197.43
				7050 · Tax - Legal & Collection Fees	-16.71
TOTAL					-214.14
Check	3006	02/08/2017	C & S Specialty, Inc.	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-1,160.00
TOTAL					-1,160.00
Check	3007	02/08/2017	TH Malloy & Sons, Inc	1001 · Navigant GF Operating	
				6100 · Vehicle Gas & Oil	-2,277.78
TOTAL					-2,277.78
Check	3008	02/08/2017	Sunny Communications, Inc.	1001 · Navigant GF Operating	
				1506 · Radio Equipment	-2,096.00
TOTAL					-2,096.00
Check	3009	02/08/2017	Agera Energy	1001 · Navigant GF Operating	
				6200 · Electricity	-749.79
TOTAL					-749.79
Check	3010	02/08/2017	Bay Business Machines, Inc	1001 · Navigant GF Operating	



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Type	Num	Date	Name	Account	Paid Amount
TOTAL				6705 · Office Supplies & Expenses	-13.48
					<u>-13.48</u>
Check	3011	02/08/2017	Blue Cross Blue Shield -MCA	1001 · Navigant GF Operating	
TOTAL				6510.01 · Healthcare Insurance -Retir...	-894.00
					<u>-894.00</u>
Check	3013	02/08/2017	Cumberland Pest Control, LLC	1001 · Navigant GF Operating	
TOTAL				6301 · Building Supplies & Maint.	-25.00
				6301 · Building Supplies & Maint.	-30.00
				6301 · Building Supplies & Maint.	<u>-25.00</u>
					<u>-80.00</u>
Check	3014	02/08/2017	ID Label Inc.	1001 · Navigant GF Operating	
TOTAL				6705 · Office Supplies & Expenses	-948.37
					<u>-948.37</u>
Check	3015	02/08/2017	Kelley Nickson Morris	1001 · Navigant GF Operating	
TOTAL				6703.01 · Legal	-1,925.00
					<u>-1,925.00</u>
Check	3016	02/08/2017	Landmark Medical Center	1001 · Navigant GF Operating	
TOTAL				6906 · Medical Examinations	-71.00
					<u>-71.00</u>
Check	3017	02/08/2017	Minuteman Trucks, Inc	1001 · Navigant GF Operating	
TOTAL				6101 · Vehicle Repair & Maintenance	-376.41
					<u>-376.41</u>
Check	3018	02/08/2017	National Grid Elec Sta1	1001 · Navigant GF Operating	
TOTAL				6200 · Electricity	-780.88
					<u>-780.88</u>
Check	3019	02/08/2017	National Grid Gas Sta1	1001 · Navigant GF Operating	
TOTAL				6201 · Gas & Hot Water	-732.95
					<u>-732.95</u>
Check	3020	02/08/2017	National Grid Gas Sta2	1001 · Navigant GF Operating	
TOTAL				6201 · Gas & Hot Water	-599.94
					<u>-599.94</u>
Check	3021	02/08/2017	Sterry Street Towing & Auto Transport	1001 · Navigant GF Operating	
TOTAL				6101 · Vehicle Repair & Maintenance	-400.00
				6101 · Vehicle Repair & Maintenance	<u>-450.00</u>
					<u>-850.00</u>
Check	3022	02/08/2017	The Valley Breeze	1001 · Navigant GF Operating	
TOTAL				6725 · Tax Sale Fee	-230.00
				6725 · Tax Sale Fee	<u>-230.00</u>
					<u>-460.00</u>
Check	3023	02/08/2017	Vose True Value Hardware	1001 · Navigant GF Operating	
TOTAL				6301 · Building Supplies & Maint.	-10.78
					<u>-10.78</u>
Check	3024	02/08/2017	Yazbak & Company LTD	1001 · Navigant GF Operating	

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Type	Num	Date	Name	Account	Paid Amount
TOTAL				6714 · Payroll Processing Fees	-210.00
					<u>-210.00</u>
Check	3025	02/08/2017	Apparel 2000	1001 · Navigant GF Operating	
TOTAL				6110 · Equipment Purchase & Upgrad...	-577.50
					<u>-577.50</u>
Check	3026	02/14/2017	Archambault, Robert A.	1001 · Navigant GF Operating	
TOTAL				6605 · District Commissioner Stipends	-800.00
					<u>-800.00</u>
Check	3028	02/14/2017	Hogan, Timothy E.	1001 · Navigant GF Operating	
TOTAL				6605 · District Commissioner Stipends	-800.00
					<u>-800.00</u>
Check	3029	02/14/2017	Jones, Dana L.	1001 · Navigant GF Operating	
TOTAL				6605 · District Commissioner Stipends	-800.00
					<u>-800.00</u>
Check	3030	02/14/2017	Ouellette, Cynthia M.	1001 · Navigant GF Operating	
TOTAL				6605 · District Commissioner Stipends	-875.00
					<u>-875.00</u>
Check	3031	02/14/2017	Scullin, James E.	1001 · Navigant GF Operating	
TOTAL				6605 · District Commissioner Stipends	-800.00
					<u>-800.00</u>
Check	3032	02/14/2017	Santoro, Paul W.	1001 · Navigant GF Operating	
TOTAL				6605 · District Commissioner Stipends	-800.00
					<u>-800.00</u>
Check	3034	02/14/2017	Champagne, Ronald R.	1001 · Navigant GF Operating	
TOTAL				6605 · District Commissioner Stipends	-800.00
					<u>-800.00</u>
Check	3035	02/14/2017	Michelle D. Baker, Esq.	1001 · Navigant GF Operating	
TOTAL				6725 · Tax Sale Fee	-3,240.00
					<u>-3,240.00</u>
Check	3038	02/16/2017	Cyber Comm Inc.	1001 · Navigant GF Operating	
TOTAL				6120 · Radio Equip Upgrades & Maint	-1,304.31
					<u>-1,304.31</u>
Check	3039	02/16/2017	Kevin Clarke	1001 · Navigant GF Operating	
TOTAL				6510.01 · Healthcare Insurance -Retir...	-54.13
					<u>-54.13</u>
Check	3040	02/16/2017	J.A. Appliance & Kitchen Design	1001 · Navigant GF Operating	
TOTAL				1520 · Furniture and Fixtures	-599.95
					<u>-599.95</u>
Check	3041	02/16/2017	Landmark Occupational Health Center	1001 · Navigant GF Operating	
				6906 · Medical Examinations	-954.00
					<u>-954.00</u>

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

Type	Num	Date	Name	Account	Paid Amount
TOTAL					-954.00
Check	3042	02/16/2017	Landmark Occupational Health Center	1001 · Navigant GF Operating 6906 · Medical Examinations	-1,044.00
TOTAL					-1,044.00
Check	3043	02/16/2017	Narragansett Bay Comm Sta1	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	-111.24
TOTAL					-111.24
Check	3044	02/16/2017	Narragansett Bay Comm Sta2	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	-43.58
TOTAL					-43.58
Check	3045	02/16/2017	Narragansett Bay Comm Sta4	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	-43.58
TOTAL					-43.58
Check	3046	02/16/2017	Northeast Rescue Systems	1001 · Navigant GF Operating 6110 · Equipment Purchase & Upgrad...	-172.00
TOTAL					-172.00
Check	3047	02/16/2017	National Grid Elec Sta4	1001 · Navigant GF Operating 6200 · Electricity	-669.68
TOTAL					-669.68
Check	3048	02/16/2017	National Grid Elec Sta5	1001 · Navigant GF Operating 6200 · Electricity	-500.33
TOTAL					-500.33
Check	3049	02/16/2017	National Grid Elec Sta2	1001 · Navigant GF Operating 6200 · Electricity	-458.69
TOTAL					-458.69
Check	3050	02/16/2017	National Grid Elec Sta5A	1001 · Navigant GF Operating 6200 · Electricity	-21.65
TOTAL					-21.65
Check	3051	02/16/2017	National Grid Gas Sta5	1001 · Navigant GF Operating 6201 · Gas & Hot Water	-504.06
TOTAL					-504.06
Check	3052	02/16/2017	National Grid Gas Sta4	1001 · Navigant GF Operating 6201 · Gas & Hot Water	-640.22
TOTAL					-640.22
Check	3053	02/16/2017	National Grid Gas Sta5A	1001 · Navigant GF Operating 6201 · Gas & Hot Water	-111.00
TOTAL					-111.00
Check	3054	02/16/2017	Prime Systems, Inc	1001 · Navigant GF Operating 6150 · Fire Alarm Testing	-56.00
TOTAL					-56.00
Check	3055	02/16/2017	Power Products Systems, LLC	1001 · Navigant GF Operating	

**Cumberland Fire District  
Commissioner's Report  
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Type	Num	Date	Name	Account	Paid Amount
				6101 · Vehicle Repair & Maintenance	-1,424.73
TOTAL					-1,424.73
Check	3056	02/16/2017	Ralco Equipment Co., Inc	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-127.44
TOTAL					-127.44
Check	3057	02/16/2017	Shipman's Fire Equipment	1001 · Navigant GF Operating	
				6110 · Equipment Purchase & Upgrad...	-380.50
TOTAL					-380.50
Check	3058	02/16/2017	Verizon Wireless	1001 · Navigant GF Operating	
				6202.02 · Air Cards	-160.04
				6202.02 · Air Cards	-320.08
TOTAL					-480.12
Check	3059	02/16/2017	Woonsocket Door	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-210.00
TOTAL					-210.00
Check	3060	02/24/2017	A. Charpentier Power Systems	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-195.00
TOTAL					-195.00
Check	3061	02/24/2017	Bulldog Fire Apparatus, Inc.	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-78.08
TOTAL					-78.08
Check	3062	02/24/2017	Blue Cross & Blue Shield	1001 · Navigant GF Operating	
				6410.01 · Healthcare Insurance	-71,330.34
				6510.01 · Healthcare Insurance -Retir...	-8,709.56
				6610.01 · Healthcare Insurance -Admin	-5,116.04
TOTAL					-85,155.94
Check	3063	02/24/2017	Cox Communications	1001 · Navigant GF Operating	
				6202.01 · Telephone	-940.10
TOTAL					-940.10
Check	3064	02/24/2017	C & S Specialty, Inc.	1001 · Navigant GF Operating	
				6110 · Equipment Purchase & Upgrad...	-277.42
TOTAL					-277.42
Check	3065	02/24/2017	Delta Dental	1001 · Navigant GF Operating	
				6410.04 · Healthcare -Dental	-5,578.50
				6510.04 · Healthcare -Dental -Retirees	-379.25
				6610.04 · Healthcare -Dental -Admin	-428.42
TOTAL					-6,386.17
Check	3066	02/24/2017	Janitech	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-58.11
				6301 · Building Supplies & Maint.	-87.12
TOTAL					-145.23
Check	3067	02/24/2017	ICSC	1001 · Navigant GF Operating	
				6130 · Air Cascade Maintenance	-344.34
TOTAL					-344.34

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

Type	Num	Date	Name	Account	Paid Amount
Check	3068	02/24/2017	i-800-Busy Dog	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-416.00
TOTAL					-416.00
Check	3069	02/24/2017	Pawtucket Water Supply -Hydrants	1001 · Navigant GF Operating	
				6215.02 · Hydrant Fees - Pawtucket	-11,474.59
TOTAL					-11,474.59
Check	3070	02/24/2017	Pawtucket Water Supply Board	1001 · Navigant GF Operating	
				6211 · Water Usage Fees	-53.74
TOTAL					-53.74
Check	3071	02/24/2017	Ralco Equipment Co., Inc	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-52.24
TOTAL					-52.24
Check	3072	02/24/2017	RICOH	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-254.24
TOTAL					-254.24
Check	3073	02/24/2017	Shell Fleet Plus	1001 · Navigant GF Operating	
				6100 · Vehicle Gas & Oil	-221.97
TOTAL					-221.97
Check	3074	02/24/2017	Tire Doctor LLC	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-26.50
TOTAL					-26.50

**Cumberland Fire District**  
**Income & Expenses Budget vs Actual**  
 July 2016 through February 2017

	Jul '16 - Feb 17	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4000.01 · Tax Revenue 2016	6,206,269.29	7,035,553.96	(829,284.67)	88.2%
4001 · Tax Revenue 2015 & Prior	83,218.37	218,688.00	(135,469.63)	38.1%
4003 · Tax Revenue Refund	(11,418.28)	0.00	(11,418.28)	100.0%
4007 · NSF Fee Reimbursement Income	170.00	100.00	70.00	170.0%
4010 · Interest Income- Past Due Taxes	27,062.42	40,000.00	(12,937.58)	67.7%
4015 · Fire Prevention/Plan Review	60,530.00	42,000.00	18,530.00	144.1%
4050 · Interest Income General Fund	5,808.38	10,000.00	(4,191.62)	58.1%
4055 · Interest Income HRA Fund	159.75	200.00	(40.25)	79.9%
4060 · Interest Income Truck Fund	458.80	25.00	433.80	1,835.2%
4065 · Interest Income Fire Prevention	160.00	0.00	160.00	100.0%
4070 · Interest Income-Retiremt Health	491.48	100.00	391.48	491.5%
4075 · Interest Income Comm/Training	0.00	25.00	(25.00)	0.0%
4103 · Grant Income	78,942.30	0.00	78,942.30	100.0%
4105 · Reimbursed Ins.-Former Employee	17,379.90	21,040.80	(3,660.90)	82.6%
4110 · Miscellaneous Other Income	3,734.55	5,000.00	(1,265.45)	74.7%
4110.1 · Revenue Rescue Income	8,467.05	8,000.00	467.05	105.8%
4110.2 · Insurance Reimbursement	1,233.00	0.00	1,233.00	100.0%
4110.3 · Detail Reimbursement	40,100.25	15,000.00	25,100.25	267.3%
4110.4 · IOD Ins. Reimbursement	61,199.99	0.00	61,199.99	100.0%
4110.5 · Fire Prevention Reimbursement	69.98	61,500.00	(61,430.02)	0.1%
4113 · Income Radio Box 2016	22,625.00	23,000.00	(375.00)	98.4%
4114 · Income Radio Box 2015 & Prior	250.00	0.00	250.00	100.0%
4115 · Tax Sale Fee Income	59,562.50	35,000.00	24,562.50	170.2%
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%
<b>Total Income</b>	<b>6,666,474.73</b>	<b>7,580,232.76</b>	<b>(913,758.03)</b>	<b>87.9%</b>
<b>Gross Profit</b>	<b>6,666,474.73</b>	<b>7,580,232.76</b>	<b>(913,758.03)</b>	<b>87.9%</b>
<b>Expense</b>				
6100 · Vehicle Gas & Oil	19,710.38	65,000.00	(45,289.62)	30.3%
6101 · Vehicle Repair & Maintenance	61,587.87	77,000.00	(15,412.13)	80.0%
6110 · Equipment Purchase & Upgrading	22,300.58	30,000.00	(7,699.42)	74.3%
6112 · Equipment Supplies & Repairs	4,656.54	5,000.00	(343.46)	93.1%
6113 · Equip Testing & Certification	9,503.25	5,000.00	4,503.25	190.1%
6120 · Radio Equip Upgrades & Maint	1,915.63	5,000.00	(3,084.37)	38.3%
6125 · First Aid Equip & Supplies	4,917.71	10,000.00	(5,082.29)	49.2%
6130 · Air Cascade Maintenance	2,069.14	2,000.00	69.14	103.5%
6140 · Communications Upgrades	365.00	2,000.00	(1,635.00)	18.3%
6145 · Shared Communications	4,726.75	4,500.00	226.75	105.0%
6150 · Fire Alarm Testing	654.00	1,500.00	(846.00)	43.6%
6200 · Electricity	26,155.58	36,000.00	(9,844.42)	72.7%
6201 · Gas & Hot Water	8,722.73	15,000.00	(6,277.27)	58.2%
6202.01 · Telephone	8,766.56	12,000.00	(3,233.44)	73.1%
6202.02 · Air Cards	2,829.82	0.00	2,829.82	100.0%
6210 · Sewer Assessment & Usage	2,116.57	3,500.00	(1,383.43)	60.5%
6211 · Water Usage Fees	1,494.62	8,000.00	(6,505.38)	18.7%
6215.01 · Hydrant Fees - Cumberland	224,070.00	184,600.00	39,470.00	121.4%
6215.02 · Hydrant Fees - Pawtucket	90,379.35	137,088.00	(46,708.65)	65.9%
6301 · Building Supplies & Maint.	23,046.77	21,298.00	1,748.77	108.2%
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	1,720,257.91	2,820,919.42	(1,100,661.51)	61.0%
6400.02 · EMT Incentive	49,743.02	81,800.00	(32,056.98)	60.8%
6400.03 · OT Wages	114,259.24	0.00	114,259.24	100.0%
6400.04 · OT Vacation	249,820.29	374,400.00	(124,579.71)	66.7%
6400.05 · OT Sick	197,332.74	164,500.77	32,831.97	120.0%
6400.06 · OT Personal	26,471.21	49,848.72	(23,377.51)	53.1%
6400.07 · OT Injured on Duty Fill In	107,530.62	0.00	107,530.62	100.0%
6400.08 · Holiday Stipend	119,027.59	162,745.35	(43,717.76)	73.1%
6400.09 · Longevity Pay	85,915.58	121,436.23	(35,520.65)	70.7%
6400.10 · Acting Officer Pay	831.50	2,000.00	(1,168.50)	41.6%
6400.11 · Detail Pay	34,639.50	15,000.00	19,639.50	230.9%
6400.12 · Other Salaries	427.37	20,000.00	(19,572.63)	2.1%
6400.13 · Injured on Duty Salaries	70,197.99	0.00	70,197.99	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%

**Cumberland Fire District**  
**Income & Expenses Budget vs Actual**  
 July 2016 through February 2017

	Jul '16 - Feb 17	Budget	\$ Over Budget	% of Budget
6401 · Payroll Tax Expense	203,110.23	289,334.53	(86,224.30)	70.2%
6402 · Pension Expense	451,163.10	711,141.69	(259,978.59)	63.4%
6410.01 · Healthcare Insurance	614,963.15	867,414.20	(252,451.05)	70.9%
6410.02 · Healthcare Co-Pays	(56,753.43)	(94,918.98)	38,165.55	59.8%
6410.03 · Healthcare Reimb. (HRA) -FF	27,666.69	68,000.00	(40,333.31)	40.7%
6410.04 · Healthcare -Dental	42,348.85	64,964.91	(22,616.06)	65.2%
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	4,162.00	8,000.00	(3,838.00)	52.0%
6510.01 · Healthcare Insurance -Retirees	85,861.66	121,315.65	(35,453.99)	70.8%
6510.03 · Healthcare Reimb. (HRA)-Retiree	4,627.76	0.00	4,627.76	100.0%
6510.04 · Healthcare -Dental -Retirees	3,034.00	4,213.92	(1,179.92)	72.0%
6520 · COLA - Retirees	10,311.68	10,311.68	0.00	100.0%
6600 · Administrative Salaries	183,401.56	284,637.70	(101,236.14)	64.4%
6601 · District Clerk	1,333.35	3,200.00	(1,866.65)	41.7%
6605 · District Commissioner Stipends	5,675.00	23,000.00	(17,325.00)	24.7%
6610.01 · Healthcare Insurance -Admin	46,044.36	67,718.00	(21,673.64)	68.0%
6610.02 · Healthcare Co-Pays -Admin	(4,285.71)	(7,772.82)	3,487.11	55.1%
6610.03 · Healthcare Reimb. (HRA)-Admin	7,747.26	6,500.00	1,247.26	119.2%
6610.04 · Healthcare -Dental -Admin	3,427.36	6,444.00	(3,016.64)	53.2%
6615 · Payroll Tax Expense -Admin	13,754.85	21,774.79	(8,019.94)	63.2%
6701 · Insurances	300,306.00	320,000.00	(19,694.00)	93.8%
6703.01 · Legal	8,637.50	15,000.00	(6,362.50)	57.6%
6703.02 · Legal - CBA	0.00	0.00	0.00	0.0%
6703.03 · Legal - PWSB	0.00	0.00	0.00	0.0%
6705 · Office Supplies & Expenses	8,827.48	9,500.00	(672.52)	92.9%
6706 · Printing & Postage	3,204.77	5,000.00	(1,795.23)	64.1%
6707 · Newspaper Advertisements	902.93	750.00	152.93	120.4%
6708 · Computer Development Program	446.80	2,500.00	(2,053.20)	17.9%
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	253.99	4,500.00	(4,246.01)	5.6%
6712 · Fire Prevention Offset	27.95	1,000.00	(972.05)	2.8%
6713 · Grants - Matching Funds	3,552.00	5,000.00	(1,448.00)	71.0%
6714 · Payroll Processing Fees	8,172.54	12,000.00	(3,827.46)	68.1%
6715 · Professional Fees	1,697.42	0.00	1,697.42	100.0%
6716 · Videographer	960.00	3,000.00	(2,040.00)	32.0%
6720 · Abatements	124,239.20	20,000.00	104,239.20	621.2%
6725 · Tax Sale Fee	48,250.28	20,000.00	28,250.28	241.3%
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	1,506.86	10,000.00	(8,493.14)	15.1%
6905.02 · FP & EMS Training	64.20	3,000.00	(2,935.80)	2.1%
6906 · Medical Examinations	5,286.25	3,000.00	2,286.25	176.2%
6907 · Employee Support Health&Welfare	0.00	3,800.00	(3,800.00)	0.0%
6908 · Professional Development	22.00	500.00	(478.00)	4.4%
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	7,328.01	7,500.00	(171.99)	97.7%
7040 · Spec. Fund Fire Prevention Exp	14,135.23	18,000.00	(3,864.77)	78.5%
7050 · Tax - Legal & Collection Fees	567.64	1,000.00	(432.36)	56.8%
7100 · Depreciation Expense	0.00	0.00	0.00	0.0%
<b>Total Expense</b>	<b>5,571,271.13</b>	<b>7,580,232.76</b>	<b>(2,008,961.63)</b>	<b>73.5%</b>
<b>Net Ordinary Income</b>	<b>1,095,203.60</b>	<b>0.00</b>	<b>1,095,203.60</b>	<b>100.0%</b>
<b>Net Income</b>	<b>1,095,203.60</b>	<b>0.00</b>	<b>1,095,203.60</b>	<b>100.0%</b>

**Cumberland Fire District**  
**Trial Balance**  
As of February 28, 2017

	Feb 28, 17	
	Debit	Credit
1001 · Navigant GF Operating	346,549.54	
1002 · FNB HRA Checking	5,571.77	
1003 · FNB HRA Savings	100,440.91	
1004 · FNB Fire Prevention	94,680.38	
1005 · Navigant Savings MM	493,038.76	
1007 · FNB Retiree HealthCare Fund	307,876.70	
1008 · FNB Truck Fund	282,535.39	
1009 · FNB FP Savings	100,225.78	
1010 · Navigant Comm/Training	79,919.11	
1205 · Tax Receivable 2015 & Prior	26,906.64	
1210 · Tax Receivable 2016	917,275.72	
1300 · Collection/Returned CK Fees	35.00	
1305 · Tax Sale Fees	102,076.25	
1310 · Radio Box Fees	2,300.00	
1315 · Misc. Accounts Receivable	0.00	
1320 · Prepaid Expenses	0.00	
1400 · Land	779,800.00	
1500 · Buildings & Improvements	332,623.09	
1505 · Vehicles & Equipment	2,761,433.28	
1506 · Radio Equipment	76,354.12	
1510 · Fire Prevention Equipment	542,147.84	
1515 · Office Equipment	9,065.48	
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	
1110 · Principal Payments	152,228.00	
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		7,846.71
2015 · Union Dues WH	0.00	
2020.1 · State Pension WH EE 414H (VF1)	0.00	
2020.2 · State Pension WH EE 414H (CF2)	0.00	
2020.3 · State Pension WH EE 414H (CH4)	0.00	
2020.4 · State Pension WH EE 414H (NC5)	0.00	
2025.1 · 457(b) W/H AMI	0.00	
2025.2 · 457(b) W/H Nationwide	0.00	
2026 · AFLAC		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.		199.68
2035 · CMEFCU - SAVINGS	0.00	
2250 · Deferred Tax Revenue 2015/2016		20,793.47
2251 · Deferred Tax Revenue 2016-2017		1,047,059.77
2280 · Misc Other Deferred Revenue		102,481.25
2285 · Deferred Radio Box Income		2,300.00
2505 · Notes Payable - NCFD Truck Loan	0.00	
2520.1 · ACC. Retirement (ER)(VF1)	0.00	
2520.2 · ACC. Retirement (ER)(CF2)	0.00	
2520.3 · ACC. Retirement (ER)(CH4)	0.00	
2520.4 · ACC. Retirement (ER)(NC5)	0.00	
2600 · Accrued Expenses	0.00	
2700 · Accrued 2016 Tax Revenue	0.00	



**Cumberland Fire District**  
**Trial Balance**  
As of February 28, 2017

	Feb 28, 17	
	Debit	Credit
2705 · Accrued 2016 Radio Box Income	0.00	
3200 · Unrestricted Net Assets		211,909.76
3300 · Fund Balance transfer from Old		694,361.47
4000.01 · Tax Revenue 2016		6,206,269.29
4001 · Tax Revenue 2015 & Prior		83,218.37
4003 · Tax Revenue Refund	11,418.28	
4007 · NSF Fee Reimbursement Income		170.00
4010 · Interest Income- Past Due Taxes		27,062.42
4015 · Fire Prevention/Plan Review		60,530.00
4050 · Interest Income General Fund		5,808.38
4055 · Interest Income HRA Fund		159.75
4060 · Interest Income Truck Fund		458.80
4065 · Interest Income Fire Prevention		160.00
4070 · Interest Income-Retiremt Health		491.48
4103 · Grant Income		78,942.30
4105 · Reimbursed Ins.-Former Employee		17,379.90
4110 · Miscellaneous Other Income		3,734.55
4110.1 · Revenue Rescue Income		8,467.05
4110.2 · Insurance Reimbursement		1,233.00
4110.3 · Detail Reimbursement		40,100.25
4110.4 · IOD Ins. Reimbursement		61,199.99
4110.5 · Fire Prevention Reimbursement		69.98
4110.6 · MLC Fees		1,125.00
4113 · Income Radio Box 2016		22,625.00
4114 · Income Radio Box 2015 & Prior		250.00
4115 · Tax Sale Fee Income		59,562.50
6100 · Vehicle Gas & Oil	19,710.38	
6101 · Vehicle Repair & Maintenance	61,587.87	
6110 · Equipment Purchase & Upgrading	22,300.58	
6112 · Equipment Supplies & Repairs	4,656.54	
6113 · Equip Testing & Certification	9,503.25	
6120 · Radio Equip Upgrades & Maint	1,915.63	
6125 · First Aid Equip & Supplies	4,917.71	
6130 · Air Cascade Maintenance	2,069.14	
6140 · Communications Upgrades	365.00	
6145 · Shared Communications	4,726.75	
6150 · Fire Alarm Testing	654.00	
6200 · Electricity	26,155.58	
6201 · Gas & Hot Water	8,722.73	
6202.01 · Telephone	8,766.56	
6202.02 · Air Cards	2,829.82	
6210 · Sewer Assessment & Usage	2,116.57	
6211 · Water Usage Fees	1,494.62	
6215.01 · Hydrant Fees - Cumberland	224,070.00	
6215.02 · Hydrant Fees - Pawtucket	90,379.35	
6301 · Building Supplies & Maint.	23,046.77	
6400.01 · Firefighters Salaries	1,720,257.91	
6400.02 · EMT Incentive	49,743.02	
6400.03 · OT Wages	114,259.24	
6400.04 · OT Vacation	249,820.29	
6400.05 · OT Sick	197,332.74	
6400.06 · OT Personal	26,471.21	
6400.07 · OT Injured on Duty Fill In	107,530.62	
6400.08 · Holiday Stipend	119,027.59	
6400.09 · Longevity Pay	85,915.58	
6400.10 · Acting Officer Pay	831.50	
6400.11 · Detail Pay	34,639.50	
6400.12 · Other Salaries	427.37	

**Cumberland Fire District**  
**Trial Balance**  
As of February 28, 2017

	Feb 28, 17	
	Debit	Credit
6400.13 · Injured on Duty Salaries	70,197.99	
6400.14 · Clothing Allowance	44,100.00	
6400.15 · Education Incentive	7,000.00	
6401 · Payroll Tax Expense	203,110.23	
6402 · Pension Expense	451,163.10	
6410.01 · Healthcare Insurance	614,963.15	
6410.02 · Healthcare Co-Pays		56,753.43
6410.03 · Healthcare Reimb. (HRA) -FF	27,666.69	
6410.04 · Healthcare -Dental	42,348.85	
6410.05 · Healthcare -Vision	5,000.00	
6420 · Life Insurance	9,850.00	
6430 · Education Tuition Cost	4,162.00	
6510.01 · Healthcare Insurance -Retirees	85,861.66	
6510.03 · Healthcare Reimb. (HRA)-Retiree	4,627.76	
6510.04 · Healthcare -Dental -Retirees	3,034.00	
6520 · COLA - Retirees	10,311.68	
6600 · Administrative Salaries	183,401.56	
6601 · District Clerk	1,333.35	
6605 · District Commissioner Stipends	5,675.00	
6610.01 · Healthcare Insurance -Admin	46,044.36	
6610.02 · Healthcare Co-Pays -Admin		4,285.71
6610.03 · Healthcare Reimb. (HRA)-Admin	7,747.26	
6610.04 · Healthcare -Dental -Admin	3,427.36	
6615 · Payroll Tax Expense -Admin	13,754.85	
6701 · Insurances	300,306.00	
6703.01 · Legal	8,637.50	
6703.03 · Legal - PWSB	0.00	
6705 · Office Supplies & Expenses	8,827.48	
6706 · Printing & Postage	3,204.77	
6707 · Newspaper Advertisements	902.93	
6708 · Computer Development Program	446.80	
6709 · Computerized Tax Bills	11,505.05	
6710 · External Accounting Fees	10,000.00	
6711 · Fire Chief Expenses	253.99	
6712 · Fire Prevention Offset	27.95	
6713 · Grants - Matching Funds	3,552.00	
6714 · Payroll Processing Fees	8,172.54	
6715 · Professional Fees	1,697.42	
6716 · Videographer	960.00	
6720 · Abatements	124,239.20	
6725 · Tax Sale Fee	48,250.28	
6730 · Bank Service Fee	56.00	
6800 · Affiliated Fire Associations	493.90	
6801 · Call Firefighters Stipends	840.00	
6905.01 · Drills & Training	1,506.86	
6905.02 · FP & EMS Training	64.20	
6906 · Medical Examinations	5,286.25	
6908 · Professional Development	22.00	
7030 · Spec. Fund Radio Box Alarm	7,328.01	
7040 · Spec. Fund Fire Prevention Exp	14,135.23	
7050 · Tax - Legal & Collection Fees	567.64	
<b>TOTAL</b>	<b><u>13,175,085.21</u></b>	<b><u>13,175,085.21</u></b>