



# *Cumberland Fire Department*

## Financial Report

Period Ending: August 31, 2016

Presented: September 27, 2016

Presented by: Diane Karolyshyn, Finance Director

# Cumberland Fire District

**Tax Collector**

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

August 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 were just getting around to asking for the payment information for their clients. The mail has gotten considerably lighter.

We continued to have the usual questions

- Can we pay over the phone?
- I do not own this property any more

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.

We have initiated the first step for the next Tax Sale by providing Michelle Baker Esq. with a list of owners and property address. She has begun the process of title searches.

Respectfully Submitted,

Pamela J. Fontaine  
Tax Collector

# Cumberland Fire District

Pamela Fontaine Tax Collector

3502 Mendon Road  
Cumberland, RI 02864  
401.658.1921

## TAX COLLECTOR REPORT AUGUST 2016

TAX YEAR	OUTSTANDING	COLLECTED	% OF TOTAL
2013 & prior	\$ 19,545.24	\$ 1,831.80	9.4%
2014	\$ 6,740.11	\$ 98.03	1.4%
2015	\$ 79,366.09	\$ 5,518.00	6.9%
2016	\$ 3,403,915.89	\$ 308,572.54	9.1%

TOTAL TAXES COLLECTED	\$ 316,020.37
INTEREST	2,207.46
TOTAL TAXES AND INTEREST	<b><u>\$ 318,227.83</u></b>

TOTAL NUMBER OF PAYMENTS POSTED:	971	
TOTAL NUMBER OF CREDIT CARD PAYMENTS POSTED:	110	11 %

**Cumberland Fire District  
Trial Balance**

As of August 31, 2016

	Aug 31, 16	
	Debit	Credit
1001 · Navigant GF Operating	480,763.20	
1002 · FNB HRA Checking	9,881.03	
1003 · FNB HRA Savings	100,321.45	
1004 · FNB Fire Prevention	57,889.08	
1005 · Navigant Savings MM	1,638,782.20	
1007 · FNB Retiree HealthCare Fund	307,510.54	
1008 · FNB Truck Fund	282,199.36	
1009 · FNB FP Savings	100,106.58	
1010 · Navigant Comm/Training	84,572.12	
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	94,207.05	
1210 · Tax Receivable 2016	3,114,187.67	
1300 · Collection/Returned CK Fees	135.00	
1305 · Tax Sale Fees	51,071.25	
1310 · Radio Box Fees	4,425.00	
1400 · Land	779,800.00	
1500 · Buildings & Improvements	332,623.09	
1505 · Vehicles & Equipment	2,767,507.28	
1510 · Fire Prevention Equipment	537,273.00	
1515 · Office Equipment	8,151.95	
1520 · Furniture and Fixtures	14,200.00	
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		8,570.99
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	

**Cumberland Fire District**  
**Trial Balance**  
**As of August 31, 2016**

	Aug 31, 16	
	Debit	Credit
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.		294.18
2035 · CMEFCU - SAVINGS	0.00	
2250 · Deferred Income Tax 2015/2016		87,013.38
2251 · Deferred Tax Revenue 2016-2017		3,152,769.24
2280 · Misc Other Deferred Revenue		51,182.72
2285 · Deferred Radio Box Income		4,425.00
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	
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		4,039,152.75
4001 · Tax Revenue 2015 & Prior		17,480.52
4003 · Tax Revenue Refund	9,728.13	
4007 · NSF Fee Reimbursement Income		83.00
4010 · Interest Income- Past Due Taxes		3,696.33
4015 · Fire Prevention/Plan Review		10,957.00
4050 · Interest Income General Fund		1,551.82
4055 · Interest Income HRA Fund		40.29
4060 · Interest Income Truck Fund		122.77
4065 · Interest Income Fire Prevention		40.80
4070 · Interest Income-Retiremt Health		125.32
4105 · Reimbursed Ins.-Former Employee		3,421.50
4110 · Miscellaneous Other Income		785.31
4110.1 · Revenue Rescue Income		1,732.50
4110.3 · Detail Reimbursement		3,268.20
4110.4 · IOD Ins. Reimbursement		16,200.00
4113 · Income Radio Box 2016		20,000.00
4114 · Income Radio Box 2015 & Prior		250.00
4115 · Tax Sale Fee Income		1,473.75
6100 · Vehicle Gas & Oil	4,954.22	
6101 · Vehicle Repair & Maintenance	16,963.41	
6110 · Equipment Purchase & Upgrading	1,120.83	
6112 · Equipment Supplies & Repairs	859.68	
6113 · Equip Testing & Certification	4,889.00	
6120 · Radio Equip Upgrades & Maint	43.95	
6125 · First Aid Equip & Supplies	1,738.33	

**Cumberland Fire District  
Trial Balance**

As of August 31, 2016

	Aug 31, 16	
	Debit	Credit
6140 · Communications Upgrades	365.00	
6145 · Shared Communications	1,038.20	
6150 · Fire Alarm Testing	56.00	
6200 · Electricity	6,650.65	
6201 · Gas & Hot Water	814.11	
6202.01 · Telephone	3,187.20	
6202.02 · Air Cards	127.61	
6210 · Sewer Assessment & Usage	391.20	
6211 · Water Usage Fees	499.45	
6215.01 · Hydrant Fees - Cumberland	224,070.00	
6215.02 · Hydrant Fees - Pawtucket	22,272.05	
6301 · Building Supplies & Maint.	7,770.33	
6400.01 · Firefighters Salaries	364,309.03	
6400.02 · EMT Incentive	10,661.28	
6400.03 · OT Wages	9,224.01	
6400.04 · OT Vacation	81,464.21	
6400.05 · OT Sick	32,420.59	
6400.06 · OT Personal	8,467.53	
6400.07 · OT Injured on Duty Fill In	22,483.38	
6400.08 · Holiday Stipend	27,096.98	
6400.09 · Longevity Pay	16,310.95	
6400.10 · Acting Officer Pay	289.08	
6400.11 · Detail Pay	4,851.00	
6400.12 · Other Salaries	39.57	
6400.13 · Injured on Duty Salaries	15,200.29	
6400.14 · Clothing Allowance	44,100.00	
6400.15 · Education Incentive	7,000.00	
6401 · Payroll Tax Expense	48,426.83	
6402 · Pension Expense	96,488.55	
6410.01 · Healthcare Insurance	203,081.28	
6410.02 · Healthcare Co-Pays		12,377.75
6410.03 · Healthcare Reimb. (HRA) -FF	5,725.28	
6410.04 · Healthcare -Dental	10,359.79	
6420 · Life Insurance	7,350.00	
6430 · Education Tuition Cost	2,022.00	
6510.01 · Healthcare Insurance -Retirees	27,501.32	
6510.03 · Healthcare Reimb. (HRA)-Retiree	1,855.32	
6510.04 · Healthcare -Dental -Retirees	758.50	
6520 · COLA - Retirees	10,311.68	
6600 · Administrative Salaries	40,469.38	
6601 · District Clerk	266.67	
6610.01 · Healthcare Insurance -Admin	15,108.12	
6610.02 · Healthcare Co-Pays -Admin		909.09
6610.03 · Healthcare Reimb. (HRA)-Admin	1,148.60	
6610.04 · Healthcare -Dental -Admin	856.84	
6615 · Payroll Tax Expense -Admin	2,996.99	
6701 · Insurances	265,542.00	

**Cumberland Fire District  
Trial Balance**

As of August 31, 2016

	Aug 31, 16	
	<u>Debit</u>	<u>Credit</u>
6703.03 · Legal - PWSB	1,614.38	
6705 · Office Supplies & Expenses	3,782.66	
6706 · Printing & Postage	622.95	
6708 · Computer Development Program	149.96	
6709 · Computerized Tax Bills	11,505.05	
6713 · Grants - Matching Funds	3,552.00	
6714 · Payroll Processing Fees	2,281.10	
6715 · Professional Fees	362.42	
6716 · Videographer	180.00	
6720 · Abatements	43,486.00	
6725 · Tax Sale Fee	13,800.00	
6730 · Bank Service Fee	36.00	
6800 · Affiliated Fire Associations	29.95	
6801 · Call Firefighters Stipends	840.00	
6905.01 · Drills & Training	180.00	
6906 · Medical Examinations	25.00	
7030 · Spec. Fund Radio Box Alarm	50.00	
7040 · Spec. Fund Fire Prevention Exp	3,951.37	
7050 · Tax - Legal & Collection Fees	44.47	
<b>TOTAL</b>	<b><u>12,545,076.72</u></b>	<b><u>12,545,076.72</u></b>

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

	<u>Jul - Aug 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4000.01 · Tax Revenue 2016	4,039,152.75	7,035,553.96	(2,996,401.21)	57.41%
4001 · Tax Revenue 2015 & Prior	17,480.52	218,688.00	(201,207.48)	7.99%
4003 · Tax Revenue Refund	(9,728.13)	0.00	(9,728.13)	100.0%
4007 · NSF Fee Reimbursement Income	83.00	100.00	(17.00)	83.0%
4010 · Interest Income- Past Due Taxes	3,696.33	40,000.00	(36,303.67)	9.24%
4015 · Fire Prevention/Plan Review	10,957.00	42,000.00	(31,043.00)	26.09%
4050 · Interest Income General Fund	1,551.82	10,000.00	(8,448.18)	15.52%
4055 · Interest Income HRA Fund	40.29	200.00	(159.71)	20.15%
4060 · Interest Income Truck Fund	122.77	25.00	97.77	491.08%
4065 · Interest Income Fire Prevention	40.80	0.00	40.80	100.0%
4070 · Interest Income-Retiremt Health	125.32	100.00	25.32	125.32%
4075 · Interest Income Comm/Training	0.00	25.00	(25.00)	0.0%
4105 · Reimbursed Ins.-Former Employee	3,421.50	21,040.80	(17,619.30)	16.26%
4110 · Miscellaneous Other Income	785.31	5,000.00	(4,214.69)	15.71%
4110.1 · Revenue Rescue Income	1,732.50	8,000.00	(6,267.50)	21.66%
4110.2 · Insurance Reimbursement	0.00	0.00	0.00	0.0%
4110.3 · Detail Reimbursement	3,268.20	15,000.00	(11,731.80)	21.79%
4110.4 · IOD Ins. Reimbursement	16,200.00	0.00	16,200.00	100.0%
4110.5 · Fire Prevention Reimbursement	0.00	61,500.00	(61,500.00)	0.0%
4113 · Income Radio Box 2016	20,000.00	23,000.00	(3,000.00)	86.96%
4114 · Income Radio Box 2015 & Prior	250.00	0.00	250.00	100.0%
4115 · Tax Sale Fee Income	1,473.75	35,000.00	(33,526.25)	4.21%
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>	<u>4,110,653.73</u>	<u>7,580,232.76</u>	<u>(3,469,579.03)</u>	<u>54.23%</u>
<b>Gross Profit</b>	4,110,653.73	7,580,232.76	(3,469,579.03)	54.23%
<b>Expense</b>				
6100 · Vehicle Gas & Oil	4,954.22	65,000.00	(60,045.78)	7.62%
6101 · Vehicle Repair & Maintenance	16,963.41	77,000.00	(60,036.59)	22.03%
6110 · Equipment Purchase & Upgrading	1,120.83	30,000.00	(28,879.17)	3.74%
6112 · Equipment Supplies & Repairs	859.68	5,000.00	(4,140.32)	17.19%
6113 · Equip Testing & Certification	4,889.00	5,000.00	(111.00)	97.78%
6120 · Radio Equip Upgrades & Maint	43.95	5,000.00	(4,956.05)	0.88%
6125 · First Aid Equip & Supplies	1,738.33	10,000.00	(8,261.67)	17.38%
6130 · Air Cascade Maintenance	0.00	2,000.00	(2,000.00)	0.0%
6140 · Communications Upgrades	365.00	2,000.00	(1,635.00)	18.25%
6145 · Shared Communications	1,038.20	4,500.00	(3,461.80)	23.07%
6150 · Fire Alarm Testing	56.00	1,500.00	(1,444.00)	3.73%
6200 · Electricity	6,650.65	36,000.00	(29,349.35)	18.47%
6201 · Gas & Hot Water	814.11	15,000.00	(14,185.89)	5.43%
6202.01 · Telephone	3,187.20	12,000.00	(8,812.80)	26.56%
6202.02 · Air Cards	127.61	0.00	127.61	100.0%
6210 · Sewer Assessment & Usage	391.20	3,500.00	(3,108.80)	11.18%
6211 · Water Usage Fees	499.45	8,000.00	(7,500.55)	6.24%
6215.01 · Hydrant Fees - Cumberland	224,070.00	184,600.00	39,470.00	121.38%



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

	<u>Jul - Aug 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6215.02 - Hydrant Fees - Pawtucket	22,272.05	137,088.00	(114,815.95)	16.25%
6301 - Building Supplies & Maint.	7,770.33	21,298.00	(13,527.67)	36.48%
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	364,309.03	2,820,919.42	(2,456,610.39)	12.92%
6400.02 - EMT Incentive	10,661.28	81,800.00	(71,138.72)	13.03%
6400.03 - OT Wages	9,224.01	0.00	9,224.01	100.0%
6400.04 - OT Vacation	81,464.21	374,400.00	(292,935.79)	21.76%
6400.05 - OT Sick	32,420.59	164,500.77	(132,080.18)	19.71%
6400.06 - OT Personal	8,467.53	49,848.72	(41,381.19)	16.99%
6400.07 - OT Injured on Duty Fill In	22,483.38	0.00	22,483.38	100.0%
6400.08 - Holiday Stipend	27,096.98	162,745.35	(135,648.37)	16.65%
6400.09 - Longevity Pay	16,310.95	121,436.23	(105,125.28)	13.43%
6400.10 - Acting Officer Pay	289.08	2,000.00	(1,710.92)	14.45%
6400.11 - Detail Pay	4,851.00	15,000.00	(10,149.00)	32.34%
6400.12 - Other Salaries	39.57	20,000.00	(19,960.43)	0.2%
6400.13 - Injured on Duty Salaries	15,200.29	0.00	15,200.29	100.0%
6400.14 - Clothing Allowance	44,100.00	45,900.00	(1,800.00)	96.08%
6400.15 - Education Incentive	7,000.00	6,500.00	500.00	107.69%
6401 - Payroll Tax Expense	48,426.83	289,334.53	(240,907.70)	16.74%
6402 - Pension Expense	96,488.55	711,141.69	(614,653.14)	13.57%
6410.01 - Healthcare Insurance	203,081.28	867,414.20	(664,332.92)	23.41%
6410.02 - Healthcare Co-Pays	(12,377.75)	(94,918.98)	82,541.23	13.04%
6410.03 - Healthcare Reimb. (HRA) -FF	5,725.28	68,000.00	(62,274.72)	8.42%
6410.04 - Healthcare -Dental	10,359.79	64,964.91	(54,605.12)	15.95%
6410.05 - Healthcare -Vision	0.00	5,100.00	(5,100.00)	0.0%
6420 - Life Insurance	7,350.00	7,650.00	(300.00)	96.08%
6430 - Education Tuition Cost	2,022.00	8,000.00	(5,978.00)	25.28%
6510.01 - Healthcare Insurance -Retirees	27,501.32	121,315.65	(93,814.33)	22.67%
6510.03 - Healthcare Reimb. (HRA)-Retiree	1,855.32	0.00	1,855.32	100.0%
6510.04 - Healthcare -Dental -Retirees	758.50	4,213.92	(3,455.42)	18.0%
6520 - COLA - Retirees	10,311.68	10,311.68	0.00	100.0%
6600 - Administrative Salaries	40,469.38	284,637.70	(244,168.32)	14.22%
6601 - District Clerk	266.67	3,200.00	(2,933.33)	8.33%
6605 - District Commissioner Stipends	0.00	23,000.00	(23,000.00)	0.0%
6610.01 - Healthcare Insurance -Admin	15,108.12	67,718.00	(52,609.88)	22.31%
6610.02 - Healthcare Co-Pays -Admin	(909.09)	(7,772.82)	6,863.73	11.7%
6610.03 - Healthcare Reimb. (HRA)-Admin	1,148.60	6,500.00	(5,351.40)	17.67%
6610.04 - Healthcare -Dental -Admin	856.84	6,444.00	(5,587.16)	13.3%
6615 - Payroll Tax Expense -Admin	2,996.99	21,774.79	(18,777.80)	13.76%
6701 - Insurances	265,542.00	320,000.00	(54,458.00)	82.98%
6703.01 - Legal	0.00	15,000.00	(15,000.00)	0.0%
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	3,782.66	9,500.00	(5,717.34)	39.82%
6706 - Printing & Postage	622.95	5,000.00	(4,377.05)	12.46%
6707 - Newspaper Advertisements	0.00	750.00	(750.00)	0.0%

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

	<u>Jul - Aug 16</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6708 · Computer Development Program	149.96	2,500.00	(2,350.04)	6.0%
6709 · Computerized Tax Bills	11,505.05	12,000.00	(494.95)	95.88%
6710 · External Accounting Fees	0.00	15,000.00	(15,000.00)	0.0%
6711 · Fire Chief Expenses	0.00	4,500.00	(4,500.00)	0.0%
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)	71.04%
6714 · Payroll Processing Fees	2,281.10	12,000.00	(9,718.90)	19.01%
6715 · Professional Fees	362.42	0.00	362.42	100.0%
6716 · Videographer	180.00	3,000.00	(2,820.00)	6.0%
6720 · Abatements	43,486.00	20,000.00	23,486.00	217.43%
6725 · Tax Sale Fee	13,800.00	20,000.00	(6,200.00)	69.0%
6730 · Bank Service Fee	36.00	0.00	36.00	100.0%
6800 · Affiliated Fire Associations	29.95	2,000.00	(1,970.05)	1.5%
6801 · Call Firefighters Stipends	840.00	20,000.00	(19,160.00)	4.2%
6905.01 · Drills & Training	180.00	10,000.00	(9,820.00)	1.8%
6905.02 · FP & EMS Training	0.00	3,000.00	(3,000.00)	0.0%
6906 · Medical Examinations	25.00	3,000.00	(2,975.00)	0.83%
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	50.00	7,500.00	(7,450.00)	0.67%
7040 · Spec. Fund Fire Prevention Exp	3,951.37	18,000.00	(14,048.63)	21.95%
7050 · Tax - Legal & Collection Fees	44.47	1,000.00	(955.53)	4.45%
<b>Total Expense</b>	<u>1,755,204.74</u>	<u>7,580,232.76</u>	<u>(5,825,028.02)</u>	<u>23.16%</u>
<b>Net Ordinary Income</b>	<u>2,355,448.99</u>	<u>0.00</u>	<u>2,355,448.99</u>	<u>100.0%</u>
<b>Net Income</b>	<u><u>2,355,448.99</u></u>	<u><u>0.00</u></u>	<u><u>2,355,448.99</u></u>	<u><u>100.0%</u></u>

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

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
Check	EFT	08/08/2016	London Health CDH	<b>1002 - FNB HRA Checking</b>	
				6510.03 · Healthcare Reimb. (HRA)-Retiree	-209.76
				6510.03 · Healthcare Reimb. (HRA)-Retiree	-147.90
				6510.03 · Healthcare Reimb. (HRA)-Retiree	-150.16
				6410.03 · Healthcare Reimb. (HRA) -FF	-40.90
				6610.03 · Healthcare Reimb. (HRA)-Admin	-435.67
				6410.03 · Healthcare Reimb. (HRA) -FF	-250.00
				6410.03 · Healthcare Reimb. (HRA) -FF	-232.00
				6410.03 · Healthcare Reimb. (HRA) -FF	-449.98
				6410.03 · Healthcare Reimb. (HRA) -FF	-96.12
				6410.03 · Healthcare Reimb. (HRA) -FF	-330.84
				6510.03 · Healthcare Reimb. (HRA)-Retiree	-446.26
				6610.03 · Healthcare Reimb. (HRA)-Admin	-70.70
				6410.03 · Healthcare Reimb. (HRA) -FF	-49.98
TOTAL					<u>-2,910.27</u>
Check	EFT	08/12/2016		<b>1001 - Navigant GF Operating</b>	
				4000.01 · Tax Revenue 2016	-650.84
				6730 · Bank Service Fee	-12.00
TOTAL					<u>-662.84</u>
Check	EFT	08/15/2016	London Health CDH	<b>1002 - FNB HRA Checking</b>	
				6510.03 · Healthcare Reimb. (HRA)-Retiree	-312.00
				6410.03 · Healthcare Reimb. (HRA) -FF	-70.70
				6410.03 · Healthcare Reimb. (HRA) -FF	-227.87
TOTAL					<u>-610.57</u>
Check	EFT	08/22/2016	London Health CDH	<b>1002 - FNB HRA Checking</b>	
				6410.03 · Healthcare Reimb. (HRA) -FF	-1,035.47
				6410.03 · Healthcare Reimb. (HRA) -FF	-7.20
				6410.03 · Healthcare Reimb. (HRA) -FF	-595.00
				6510.03 · Healthcare Reimb. (HRA)-Retiree	-70.70
				6410.03 · Healthcare Reimb. (HRA) -FF	-39.13
				6410.03 · Healthcare Reimb. (HRA) -FF	-99.27
TOTAL					<u>-1,846.77</u>
Check	EFT	08/24/2016		<b>1001 - Navigant GF Operating</b>	
				4000.01 · Tax Revenue 2016	-63.03
				6730 · Bank Service Fee	-12.00
TOTAL					<u>-75.03</u>
Check	POS	08/05/2016	Adobe Systems Inc.	<b>1001 - Navigant GF Operating</b>	
				6705 · Office Supplies & Expenses	-16.04
TOTAL					<u>-16.04</u>
Check	POS	08/05/2016	Adobe Systems Inc.	<b>1001 - Navigant GF Operating</b>	

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

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
TOTAL				6705 · Office Supplies & Expenses	-16.04
					<u>-16.04</u>
Check	POS	08/13/2016	B&H Photo Video	1001 · Navigant GF Operating	
TOTAL				6708 · Computer Development Program	-92.00
					<u>-92.00</u>
Check	POS	08/15/2016	Wufoo	1001 · Navigant GF Operating	
TOTAL				6705 · Office Supplies & Expenses	-259.00
					<u>-259.00</u>
Check	POS	08/15/2016	CODE 42 SOFTWARE	1001 · Navigant GF Operating	
TOTAL				6708 · Computer Development Program	-9.99
					<u>-9.99</u>
Check	POS	08/18/2016	NFPA Catalog	1004 · FNB Fire Prevention	
TOTAL				7040 · Spec. Fund Fire Prevention Exp	-204.35
					<u>-204.35</u>
Check	POS	08/20/2016	Adobe Systems Inc.	1001 · Navigant GF Operating	
TOTAL				6705 · Office Supplies & Expenses	-16.04
					<u>-16.04</u>
Check	POS	08/20/2016	Adobe Systems Inc.	1001 · Navigant GF Operating	
TOTAL				6705 · Office Supplies & Expenses	-16.04
					<u>-16.04</u>
Check	POS	08/22/2016	Cox Communications Sta5	1001 · Navigant GF Operating	
TOTAL				6202.01 · Telephone	-137.33
				6202.01 · Telephone	-137.33
					<u>-274.66</u>
Check	POS	08/23/2016	Adobe Systems Inc.	1001 · Navigant GF Operating	
TOTAL				6705 · Office Supplies & Expenses	-64.16
					<u>-64.16</u>
Check	POS	08/25/2016	Lowe's	1001 · Navigant GF Operating	
TOTAL				6110 · Equipment Purchase & Upgrading	-163.71
					<u>-163.71</u>
Check	POS	08/30/2016	Andrew's Bistro	1004 · FNB Fire Prevention	
TOTAL				7040 · Spec. Fund Fire Prevention Exp	-32.40
					<u>-32.40</u>

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

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
TOTAL					-32.40
Check	1027	08/04/2016	Petty Cash	1004 · FNB Fire Prevention	
				7040 · Spec. Fund Fire Prevention Exp	-42.48
TOTAL					-42.48
Check	2481	08/01/2016	CPF-LOCAL 2722	1001 · Navigant GF Operating	
				6420 · Life Insurance	-7,350.00
TOTAL					-7,350.00
Check	2482	08/04/2016	Daniel P & Laura L Stevenson	1001 · Navigant GF Operating	
				4003 · Tax Revenue Refund	-112.20
TOTAL					-112.20
Check	2483	08/04/2016	Allied Auto Parts	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-4.38
				6112 · Equipment Supplies & Repairs	-13.41
TOTAL					-17.79
Check	2484	08/04/2016	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	2485	08/04/2016	CallBack Staffing Solutions	1001 · Navigant GF Operating	
				6145 · Shared Communications	-113.43
TOTAL					-113.43
Check	2486	08/04/2016	Cyber Comm Inc.	1001 · Navigant GF Operating	
				6120 · Radio Equip Upgrades & Maint	-37.95
TOTAL					-37.95
Check	2487	08/04/2016	Emergency Reporting	1001 · Navigant GF Operating	
				6145 · Shared Communications	-405.67
TOTAL					-405.67
Check	2488	08/04/2016	J & J Small Engine Clinic	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-6.99
TOTAL					-6.99
Check	2489	08/04/2016	Kafin Oil Co., Inc.	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-558.00

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

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
TOTAL					-558.00
Check	2490	08/04/2016	Moses Afonso Ryan Ltd.	1001 · Navigant GF Operating	
				6703.03 · Legal - PWSB	-1,614.38
TOTAL					-1,614.38
Check	2491	08/04/2016	National Grid Elec Sta4L	1001 · Navigant GF Operating	
				6200 · Electricity	-25.16
TOTAL					-25.16
Check	2492	08/04/2016	National Grid Elec Sta5L	1001 · Navigant GF Operating	
				6200 · Electricity	-25.16
TOTAL					-25.16
Check	2493	08/04/2016	Purchase Power	1001 · Navigant GF Operating	
				6706 · Printing & Postage	-600.00
TOTAL					-600.00
Check	2494	08/04/2016	Petty Cash	1001 · Navigant GF Operating	
				6110 · Equipment Purchase & Upgrading	-54.99
				6112 · Equipment Supplies & Repairs	-37.16
				6301 · Building Supplies & Maint.	-152.89
				6705 · Office Supplies & Expenses	-10.99
TOTAL					-256.03
Check	2495	08/04/2016	Rossi Law Offices LTD	1001 · Navigant GF Operating	
				7050 · Tax - Legal & Collection Fees	-44.47
TOTAL					-44.47
Check	2496	08/04/2016	Shipman's Fire Equipment	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-755.80
TOTAL					-755.80
Check	2497	08/04/2016	Uncle's Sound Systems Inc.	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-290.45
TOTAL					-290.45
Check	2498	08/04/2016	VFIS	1001 · Navigant GF Operating	
				6701 · Insurances	-5,323.00
TOTAL					-5,323.00
Check	2499	08/04/2016	Verizon Wireless	1001 · Navigant GF Operating	
				6202.02 · Air Cards	-40.01

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

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
TOTAL					-40.01
Check	2500	08/04/2016	EXXONMOBIL	1001 · Navigant GF Operating	
				6100 · Vehicle Gas & Oil	-427.56
TOTAL					-427.56
Check	2501	08/04/2016	TH Malloy & Sons, Inc	1001 · Navigant GF Operating	
				6100 · Vehicle Gas & Oil	-1,833.88
TOTAL					-1,833.88
Check	2502	08/10/2016	Charles & Donna Savary	1001 · Navigant GF Operating	
				4003 · Tax Revenue Refund	-252.82
TOTAL					-252.82
Check	2504	08/10/2016	A. Charpentier Power Systems	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-195.00
				6301 · Building Supplies & Maint.	-219.35
TOTAL					-414.35
Check	2505	08/10/2016	Blue Cross Blue Shield -MCA	1001 · Navigant GF Operating	
				6510.01 · Healthcare Insurance -Retirees	-879.00
TOTAL					-879.00
Check	2506	08/10/2016	Cox Communications Sta2a	1001 · Navigant GF Operating	
				6202.01 · Telephone	-68.98
TOTAL					-68.98
Check	2507	08/10/2016	Cox Communications Sta2b	1001 · Navigant GF Operating	
				6202.01 · Telephone	-77.05
TOTAL					-77.05
Check	2508	08/10/2016	Critical Tool, Inc.	1001 · Navigant GF Operating	
				6125 · First Aid Equip & Supplies	-242.00
TOTAL					-242.00
Check	2509	08/10/2016	Kafin Oil Co., Inc.	1001 · Navigant GF Operating	
				1500 · Buildings & Improvements	-2,275.00
TOTAL					-2,275.00
Check	2510	08/10/2016	National Grid Gas Sta5A	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-44.00
TOTAL					-44.00

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

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
Check	2511	08/10/2016	National Grid Elec Sta1	1001 · Navigant GF Operating	
				6200 · Electricity	-1,611.12
TOTAL					<u>-1,611.12</u>
Check	2512	08/10/2016	National Grid Gas Sta1	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-201.25
TOTAL					<u>-201.25</u>
Check	2513	08/10/2016	National Grid Gas Sta2	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-37.26
TOTAL					<u>-37.26</u>
Check	2514	08/10/2016	National Grid Gas Sta5	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-51.66
TOTAL					<u>-51.66</u>
Check	2515	08/10/2016	NAPA Auto Parts	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-20.75
TOTAL					<u>-20.75</u>
Check	2516	08/10/2016	S&D Road Service	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-6,020.24
TOTAL					<u>-6,020.24</u>
Check	2517	08/10/2016	Yazbak & Company LTD	1001 · Navigant GF Operating	
				6714 · Payroll Processing Fees	-799.80
TOTAL					<u>-799.80</u>
Check	2518	08/10/2016	Vose True Value Hardware	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-7.71
				6101 · Vehicle Repair & Maintenance	-2.43
TOTAL					<u>-10.14</u>
Check	2520	08/11/2016	Maurice & Janet Letendre	1001 · Navigant GF Operating	
				4003 · Tax Revenue Refund	-70.26
TOTAL					<u>-70.26</u>
Check	2521	08/18/2016	Vision Government Solutions, Inc.	1001 · Navigant GF Operating	
				6709 · Computerized Tax Bills	-5,751.05
TOTAL					<u>-5,751.05</u>
Check	2522	08/18/2016	RITCA	1001 · Navigant GF Operating	



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

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
				6705 · Office Supplies & Expenses	-27.00
				6705 · Office Supplies & Expenses	-27.00
TOTAL					-54.00
Check	2525	08/18/2016	Michelle D. Baker, Esq.	1001 · Navigant GF Operating	
				6725 · Tax Sale Fee	-2,500.00
				6725 · Tax Sale Fee	-1,800.00
TOTAL					-4,300.00
Check	2526	08/18/2016	Kelly Ann Cherniawski	1001 · Navigant GF Operating	
				4003 · Tax Revenue Refund	-101.88
TOTAL					-101.88
Check	2527	08/18/2016	Absolute Auto-Glass, Inc.	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-50.00
TOTAL					-50.00
Check	2528	08/18/2016	Kevin Clarke	1001 · Navigant GF Operating	
				6510.01 · Healthcare Insurance -Retirees	-54.82
TOTAL					-54.82
Check	2529	08/18/2016	Cumberland Glass Co., Inc.	1001 · Navigant GF Operating	
				1500 · Buildings & Improvements	-2,500.00
TOTAL					-2,500.00
Check	2530	08/18/2016	Dion Signs & Services, Inc	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-1,150.00
				6101 · Vehicle Repair & Maintenance	-360.00
TOTAL					-1,510.00
Check	2531	08/18/2016	Craig Emerson	1001 · Navigant GF Operating	
				6430 · Education Tuition Cost	-2,022.00
TOTAL					-2,022.00
Check	2532	08/18/2016	Janitech	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-12.09
TOTAL					-12.09
Check	2533	08/18/2016	Narragansett Bay Comm Sta1	1001 · Navigant GF Operating	
				6210 · Sewer Assessment & Usage	-106.76
TOTAL					-106.76
Check	2534	08/18/2016	Narragansett Bay Comm Sta2	1001 · Navigant GF Operating	

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

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
				6210 · Sewer Assessment & Usage	-44.42
TOTAL					-44.42
Check	2535	08/18/2016	Narragansett Bay Comm Sta4	1001 · Navigant GF Operating	
				6210 · Sewer Assessment & Usage	-44.42
TOTAL					-44.42
Check	2536	08/18/2016	National Grid Elec Sta5	1001 · Navigant GF Operating	
				6200 · Electricity	-727.49
TOTAL					-727.49
Check	2537	08/18/2016	National Grid Gas Sta4	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-52.12
TOTAL					-52.12
Check	2538	08/18/2016	National Grid Elec Sta2	1001 · Navigant GF Operating	
				6200 · Electricity	-664.65
TOTAL					-664.65
Check	2539	08/18/2016	National Grid Elec Sta5A	1001 · Navigant GF Operating	
				6200 · Electricity	-12.96
TOTAL					-12.96
Check	2540	08/18/2016	Prime Systems, Inc	1001 · Navigant GF Operating	
				6150 · Fire Alarm Testing	-56.00
TOTAL					-56.00
Check	2541	08/18/2016	Pawtucket Water Supply -Hydrants	1001 · Navigant GF Operating	
				6215.02 · Hydrant Fees - Pawtucket	-11,474.60
TOTAL					-11,474.60
Check	2542	08/18/2016	Pawtucket Water Supply Board	1001 · Navigant GF Operating	
				6211 · Water Usage Fees	-44.98
TOTAL					-44.98
Check	2543	08/18/2016	Ralco Equipment Co., Inc	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-777.24
TOTAL					-777.24
Check	2544	08/18/2016	Verizon Wireless	1001 · Navigant GF Operating	
				6202.02 · Air Cards	-87.60
TOTAL					-87.60

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

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
Check	2545	08/18/2016	W.B. Mason Co., Inc	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-20.41
TOTAL					-20.41
Check	2546	08/18/2016	Cumberland Fire District	1001 · Navigant GF Operating	
				1003 · FNB HRA Savings	-10,000.00
TOTAL					-10,000.00
Check	2547	08/23/2016	Cox Communications	1001 · Navigant GF Operating	
				6202.01 · Telephone	-147.10
				6202.01 · Telephone	-194.15
				6202.01 · Telephone	-452.22
				6202.01 · Telephone	-91.88
				6202.01 · Telephone	99.78
TOTAL					-785.57
Check	2548	08/23/2016	Blue Cross & Blue Shield	1001 · Navigant GF Operating	
				6410.01 · Healthcare Insurance	-67,693.76
				6510.01 · Healthcare Insurance -Retirees	-8,549.56
				6610.01 · Healthcare Insurance -Admin	-5,036.04
TOTAL					-81,279.36
Check	2549	08/23/2016	CAI Software LLC	1001 · Navigant GF Operating	
				6715 · Professional Fees	-222.42
TOTAL					-222.42
Check	2550	08/23/2016	Delta Dental	1001 · Navigant GF Operating	
				6410.04 · Healthcare -Dental	-5,359.77
				6510.04 · Healthcare -Dental -Retirees	-379.25
				6610.04 · Healthcare -Dental -Admin	-428.42
TOTAL					-6,167.44
Check	2551	08/23/2016	Cumberland, RI - Water Sta 4	1001 · Navigant GF Operating	
				6211 · Water Usage Fees	-29.98
TOTAL					-29.98
Check	2552	08/23/2016	Cumberland, RI - Water Sta 5	1001 · Navigant GF Operating	
				6211 · Water Usage Fees	-376.90
TOTAL					-376.90
Check	2553	08/23/2016	Cyber Comm Inc.	1001 · Navigant GF Operating	
				6140 · Communications Upgrades	-365.00
TOTAL					-365.00

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

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
Check	2554	08/23/2016	Minuteman Trucks, Inc	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-1,449.80
TOTAL					-1,449.80
Check	2555	08/23/2016	Moore Medical LLC	1001 · Navigant GF Operating	
				6125 · First Aid Equip & Supplies	-24.78
				6125 · First Aid Equip & Supplies	-107.71
TOTAL					-132.49
Check	2556	08/23/2016	Ralco Equipment Co., Inc	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-1,361.10
TOTAL					-1,361.10
Check	2557	08/23/2016	Shipman's Fire Equipment	1001 · Navigant GF Operating	
				6113 · Equip Testing & Certification	-637.30
				6113 · Equip Testing & Certification	-876.70
TOTAL					-1,514.00
Check	2558	08/23/2016	Verizon	1001 · Navigant GF Operating	
				6202.01 · Telephone	-264.13
TOTAL					-264.13
Check	2559	08/23/2016	Shell Fleet Plus	1001 · Navigant GF Operating	
				6100 · Vehicle Gas & Oil	-186.38
TOTAL					-186.38
Check	2560	08/30/2016	John Fogarty	1001 · Navigant GF Operating	
				6110 · Equipment Purchase & Upgrading	-200.00
TOTAL					-200.00
Check	2561	08/31/2016	Michelle D. Baker, Esq.	1001 · Navigant GF Operating	
				6725 · Tax Sale Fee	-9,500.00
TOTAL					-9,500.00
Check	2562	08/31/2016	Greg W Luttge	1001 · Navigant GF Operating	
				4003 · Tax Revenue Refund	-103.88
TOTAL					-103.88
Check	2585	08/31/2016	Georgios & Lisa Kalcas	1001 · Navigant GF Operating	
				4003 · Tax Revenue Refund	-218.04
TOTAL					-218.04

**Cumberland Fire District**  
**Balance Sheet**  
As of August 31, 2016

Aug 31, 16

**ASSETS**

Current Assets

Checking/Savings

1001 · Navigant GF Operating	480,763.20
1002 · FNB HRA Checking	9,881.03
1003 · FNB HRA Savings	100,321.45
1004 · FNB Fire Prevention	57,889.08
1005 · Navigant Savings MM	1,638,782.20
1007 · FNB Retiree HealthCare Fund	307,510.54
1008 · FNB Truck Fund	282,199.36
1009 · FNB FP Savings	100,106.58
1010 · Navigant Comm/Training	84,572.12
<b>Total Checking/Savings</b>	<u>3,062,025.56</u>

Other Current Assets

1205 · Tax Receivable 2015 & Prior	94,207.05
1210 · Tax Receivable 2016	3,114,187.67
1300 · Collection/Returned CK Fees	135.00
1305 · Tax Sale Fees	51,071.25
1310 · Radio Box Fees	4,425.00
<b>Total Other Current Assets</b>	<u>3,264,025.97</u>

**Total Current Assets**

6,326,051.53

Fixed Assets

1400 · Land	779,800.00
1500 · Buildings & Improvements	332,623.09
1505 · Vehicles & Equipment	2,767,507.28
1510 · Fire Prevention Equipment	537,273.00
1515 · Office Equipment	8,151.95
1520 · Furniture and Fixtures	14,200.00
1600 · Accumulated Depreciation	-4,250,120.00
<b>Total Fixed Assets</b>	<u>189,435.32</u>

Other Assets

1050 · Petty Cash-Tax Collector	750.00
1055 · Petty Cash Fire Chief	500.00
<b>Total Other Assets</b>	<u>1,250.00</u>

**TOTAL ASSETS**

6,516,736.85

**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	8,570.99
2026 · AFLAC	154.95
2028 · P & F Insurance Assoc.	294.18
2250 · Deferred Income Tax 2015/2016	87,013.38
2251 · Deferred Tax Revenue 2016-2017	3,152,769.24
2280 · Misc Other Deferred Revenue	51,182.72
2285 · Deferred Radio Box Income	4,425.00
<b>Total Other Current Liabilities</b>	<u>3,304,411.06</u>

**Total Current Liabilities**

3,304,411.06

**Total Liabilities**

3,304,411.06

Equity

3200 · Unrestricted Net Assets	107,087.33
3300 · Fund Balance transfer from Old	749,789.47
<b>Net Income</b>	<u>2,355,448.99</u>

**Total Equity**

3,212,325.79

**TOTAL LIABILITIES & EQUITY**

6,516,736.85