



Cumberland Fire Department

Financial Report

Period Ending: January 31, 2016

Presented: February 28, 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 JANUARY 2017

TAX YEAR	OUTSTANDING	COLLECTED	% OF TOTAL
2013 & prior	\$ 13,792.68	\$ 50.27	
2014	\$ 4,863.00	\$ 180.87	4%
2015	\$ 24,354.91	\$ 14,652.16	60%
2016	\$ 1,077,680.15	\$ 609,198.44	57%

TOTAL TAXES COLLECTED	\$ 624,081.74
INTEREST	\$ 7,193.29
TOTAL TAXES AND INTEREST	<u>\$ 631,275.03</u>

TOTAL NUMBER OF PAYMENTS POSTED: 2,837

TOTAL NUMBER OF CREDIT CARD PAYMENTS POSTED: 345 12%

Cumberland Fire District

Tax Collector

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

JANUARY 31, 2017

The Tax Sale will be held on Tuesday, February 7, 2017.
As of today we still have 44 accounts left on the list.

The notices for Final Notice Before Tax Sale were mailed the middle of the month due for January 31, 2017. As we did receive payments on these notices the results were disappointing. We will be forwarding the next list for another tax sale to Attorney Baker the first week in February.

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.

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.

Respectfully Submitted,

Pamela J. Fontaine
Tax Collector

Cumberland Fire District

Balance Sheet

02/15/17

As of January 31, 2017

Accrual Basis

	<u>Jan 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Navigant GF Operating	402,736.56
1002 · FNB HRA Checking	8,568.37
1003 · FNB HRA Savings	100,422.42
1004 · FNB Fire Prevention	92,763.51
1005 · Navigant Savings MM	692,317.49
1007 · FNB Retiree HealthCare Fund	307,820.03
1008 · FNB Truck Fund	282,483.38
1009 · FNB FP Savings	100,207.33
1010 · Navigant Comm/Training	79,919.11
Total Checking/Savings	<u>2,067,238.20</u>
Other Current Assets	
1205 · Tax Receivable 2015 & Prior	43,621.48
1210 · Tax Receivable 2016	1,077,524.39
1300 · Collection/Returned CK Fees	35.00
1305 · Tax Sale Fees	12,749.06
1310 · Radio Box Fees	2,425.00
Total Other Current Assets	<u>1,136,354.93</u>
Total Current Assets	<u>3,203,593.13</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	9,065.48
1520 · Furniture and Fixtures	16,422.95
1600 · Accumulated Depreciation	-4,250,120.00
Total Fixed Assets	<u>271,704.76</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>3,476,547.89</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	4,488.23
2026 · AFLAC	154.95
2028 · P & F Insurance Assoc.	247.51
2250 · Deferred Income Tax 2015/2016	25,408.37
2251 · Deferred Tax Revenue 2016-2017	1,194,491.09
2280 · Misc Other Deferred Revenue	13,355.53
2285 · Deferred Radio Box Income	2,425.00
Total Other Current Liabilities	<u>1,240,571.28</u>
Total Current Liabilities	<u>1,240,571.28</u>
Total Liabilities	<u>1,240,571.28</u>

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02/15/17

Accrual Basis

Cumberland Fire District
Balance Sheet
As of January 31, 2017

	<u>Jan 31, 17</u>
Equity	
3200 · Unrestricted Net Assets	107,087.33
3300 · Fund Balance transfer from Old	749,789.47
Net Income	<u>1,379,099.81</u>
Total Equity	<u>2,235,976.61</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,476,547.89</u></u>

**Cumberland Fire District
Commissioner's Report**

January 2017

Type	Num	Date	Name	Account	Paid Amount
Check	EFT	01/03/2017	London Health CDH	1002 · FNB HRA Checking 6510.03 · Healthcare Reimb. (HRA)-Retiree 6410.03 · Healthcare Reimb. (HRA) -FF 6510.03 · Healthcare Reimb. (HRA)-Retiree 6510.03 · Healthcare Reimb. (HRA)-Retiree 6510.03 · Healthcare Reimb. (HRA)-Retiree	-139.03 -1,524.00 -289.90 -209.76 -147.90
TOTAL					-2,310.59
Check	EFT	01/12/2017		1001 · Navigant GF Operating 4000.01 · Tax Revenue 2016	-201.87
TOTAL					-201.87
Check	EFT	01/16/2017	London Health CDH	1002 · FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF 6410.03 · Healthcare Reimb. (HRA) -FF	-70.70 -202.26
TOTAL					-272.96
Check	EFT	01/23/2017	London Health CDH	1002 · FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF 6510.03 · Healthcare Reimb. (HRA)-Retiree 6610.03 · Healthcare Reimb. (HRA)-Admin	-1,087.45 -4.02 -1,650.30
TOTAL					-2,741.77
Check	EFT	01/30/2017	London Health CDH	1002 · FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF 6410.03 · Healthcare Reimb. (HRA) -FF 6610.03 · Healthcare Reimb. (HRA)-Admin 6610.03 · Healthcare Reimb. (HRA)-Admin 6610.03 · Healthcare Reimb. (HRA)-Admin	-1,272.01 -23.17 -156.27 -156.27 -37.16
TOTAL					-1,644.88
Check	POS	01/03/2017	Cascade Fire Equipment	1001 · Navigant GF Operating 6110 · Equipment Purchase & Upgrading	-314.43
TOTAL					-314.43
Check	POS	01/04/2017	NFPA Catalog	1001 · Navigant GF Operating 6430 · Education Tuition Cost	-90.00
TOTAL					-90.00
Check	POS	01/05/2017	Lowe's	1001 · Navigant GF Operating 6110 · Equipment Purchase & Upgrading	-17.34
TOTAL					-17.34
Check	POS	01/05/2017	Postmaster	1001 · Navigant GF Operating 6706 · Printing & Postage	-423.00
TOTAL					-423.00
Check	POS	01/05/2017	CVS Pharmacy	1001 · Navigant GF Operating 6125 · First Aid Equip & Supplies	-106.45
TOTAL					-106.45
Check	POS	01/06/2017	The Fire Store	1001 · Navigant GF Operating 6110 · Equipment Purchase & Upgrading	-1,186.17
TOTAL					-1,186.17

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

Type	Num	Date	Name	Account	Paid Amount
Check	POS	01/06/2017	Miradore Ltd	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	-16.14
TOTAL					-16.14
Check	POS	01/06/2017	Amazon.com	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	-13.19
TOTAL					-13.19
Check	POS	01/17/2017	Fire Tech Productions	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp 7040 · Spec. Fund Fire Prevention Exp	-24.99 -42.98
TOTAL					-67.97
Check	POS	01/18/2017	Postmaster	1001 · Navigant GF Operating 6706 · Printing & Postage	-16.40
TOTAL					-16.40
Check	POS	01/18/2017	Amazon.com	1001 · Navigant GF Operating 6714 · Payroll Processing Fees	-32.39
TOTAL					-32.39
Check	POS	01/18/2017	Town Pizza of Exeter, Inc.	1001 · Navigant GF Operating 6905.01 · Drills & Training	-53.45
TOTAL					-53.45
Check	POS	01/19/2017	The Home Depot	1001 · Navigant GF Operating 6110 · Equipment Purchase & Upgrading	-105.19
TOTAL					-105.19
Check	POS	01/19/2017	Staples Store	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	-9.55
TOTAL					-9.55
Check	POS	01/19/2017	Amazon.com	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	-30.48
TOTAL					-30.48
Check	POS	01/19/2017	Suspa, Inc.	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-104.84
TOTAL					-104.84
Check	POS	01/20/2017	Amazon.com	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	-14.99
TOTAL					-14.99
Check	POS	01/21/2017	Panera Bread	1001 · Navigant GF Operating 6711 · Fire Chief Expenses	-13.99
TOTAL					-13.99
Check	POS	01/23/2017	Adobe Systems Inc.	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	-64.16
TOTAL					-64.16

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

Type	Num	Date	Name	Account	Paid Amount
Check	POS	01/25/2017	NFPA Catalog	1001 · Navigant GF Operating 6712 · Fire Prevention Offset	-27.95
TOTAL					-27.95
Check	POS	01/25/2017	CODE 42 SOFTWARE	1001 · Navigant GF Operating 6708 · Computer Development Program	-9.99
TOTAL					-9.99
Check	POS	01/26/2017	Postmaster	1001 · Navigant GF Operating 6706 · Printing & Postage	-15.47
TOTAL					-15.47
Check	POS	01/26/2017	Amazon.com	1001 · Navigant GF Operating 6125 · First Aid Equip & Supplies	-13.90
TOTAL					-13.90
Check	POS	01/27/2017	Robert Burke	1001 · Navigant GF Operating 6905.01 · Drills & Training	-76.45
TOTAL					-76.45
Check	POS	01/31/2017	Amazon.com	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	-37.63
TOTAL					-37.63
Check	1004	01/11/2017	Norel Service Company, Inc.	1010 · Navigant Comm/Training 7030 · Spec. Fund Radio Box Alarm	-437.50
TOTAL					-437.50
Check	1039	01/05/2017	IAAI	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	-100.00
TOTAL					-100.00
Check	1040	01/05/2017	Depault Ace Hardware	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	-199.99
TOTAL					-199.99
Check	2915	01/05/2017	A. Charpentier Power Systems	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	-193.00
TOTAL					-193.00
Check	2916	01/05/2017	Cumberland Pest Control, LLC	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	-25.00 -30.00 -25.00
TOTAL					-80.00
Check	2917	01/05/2017	Depault Ace Hardware	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6101 · Vehicle Repair & Maintenance 6301 · Building Supplies & Maint.	-127.19 -61.98 18.93
TOTAL					-170.24
Check	2918	01/05/2017	Emergency Reporting	1001 · Navigant GF Operating 6145 · Shared Communications	-405.67
TOTAL					-405.67

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

Type	Num	Date	Name	Account	Paid Amount
Check	2919	01/05/2017	EXXONMOBIL	1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil	-454.59
TOTAL					-454.59
Check	2920	01/05/2017	Gas Pro	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	-426.20
TOTAL					-426.20
Check	2921	01/05/2017	Greenwood Emergency Vehicles	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-36.90
TOTAL					-36.90
Check	2922	01/05/2017	Janitech	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	-364.68 -199.60 -92.07
TOTAL					-656.35
Check	2923	01/05/2017	Moore Medical LLC	1001 · Navigant GF Operating 6125 · First Aid Equip & Supplies 6125 · First Aid Equip & Supplies	-141.00 -150.49
TOTAL					-291.49
Check	2924	01/05/2017	National Grid Elec Sta5L	1001 · Navigant GF Operating 6200 · Electricity	-32.01
TOTAL					-32.01
Check	2925	01/05/2017	National Grid Elec Sta4L	1001 · Navigant GF Operating 6200 · Electricity	-32.01
TOTAL					-32.01
Check	2926	01/05/2017	Purchase Power	1001 · Navigant GF Operating 6706 · Printing & Postage	-140.00
TOTAL					-140.00
Check	2927	01/05/2017	Rossi Law Offices LTD	1001 · Navigant GF Operating 7050 · Tax - Legal & Collection Fees	-14.53
TOTAL					-14.53
Check	2928	01/05/2017	Shipman's Fire Equipment	1001 · Navigant GF Operating 6110 · Equipment Purchase & Upgrading 6110 · Equipment Purchase & Upgrading	-385.00 -775.50
TOTAL					-1,160.50
Check	2929	01/05/2017	TH Malloy & Sons, Inc	1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil	-2,335.42
TOTAL					-2,335.42
Check	2930	01/05/2017	VFIS	1001 · Navigant GF Operating 6701 · Insurances	-5,323.00
TOTAL					-5,323.00
Check	2931	01/05/2017	W.B. Mason Co., Inc	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	-20.89
TOTAL					-20.89

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

Type	Num	Date	Name	Account	Paid Amount
Check	2932	01/11/2017	Agera Energy	1001 · Navigant GF Operating 6200 · Electricity	-549.44
TOTAL					-549.44
Check	2933	01/11/2017	Allied Auto Parts	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance	-25.99 -18.70 -19.90
TOTAL					-64.59
Check	2934	01/11/2017	Bay Business Machines, Inc	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	-141.85
TOTAL					-141.85
Check	2935	01/11/2017	Kevin Clarke	1001 · Navigant GF Operating 6510.01 · Healthcare Insurance -Retirees	-50.57
TOTAL					-50.57
Check	2936	01/11/2017	C & S Specialty, Inc.	1001 · Navigant GF Operating 6110 · Equipment Purchase & Upgrading	-1,080.00
TOTAL					-1,080.00
Check	2937	01/11/2017	Janitech	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	-191.96
TOTAL					-191.96
Check	2938	01/11/2017	London Health Administrator	1001 · Navigant GF Operating 6410.03 · Healthcare Reimb. (HRA) -FF 6610.03 · Healthcare Reimb. (HRA)-Admin 6510.03 · Healthcare Reimb. (HRA)-Retiree	-722.50 -51.00 -25.50
TOTAL					-799.00
Check	2939	01/11/2017	National Grid Gas Sta5A	1001 · Navigant GF Operating 6201 · Gas & Hot Water	-44.00
TOTAL					-44.00
Check	2940	01/11/2017	National Grid Gas Sta2	1001 · Navigant GF Operating 6201 · Gas & Hot Water	-642.60
TOTAL					-642.60
Check	2941	01/11/2017	National Grid Elec Sta1	1001 · Navigant GF Operating 6200 · Electricity	-870.78
TOTAL					-870.78
Check	2942	01/11/2017	National Grid Gas Sta1	1001 · Navigant GF Operating 6201 · Gas & Hot Water	-864.60
TOTAL					-864.60
Check	2943	01/11/2017	Roger's Ace Hardware Inc	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	-25.27
TOTAL					-25.27
Check	2944	01/11/2017	Sterry Street Towing & Auto Transport	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-400.00
TOTAL					-400.00

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

Type	Num	Date	Name	Account	Paid Amount
Check	2945	01/19/2017	Donald & Sharon Hartley	1001 · Navigant GF Operating	
				4003 · Tax Revenue Refund	-162.65
TOTAL					-162.65
Check	2946	01/19/2017	Jarred & Allison Keneally	1001 · Navigant GF Operating	
				4003 · Tax Revenue Refund	-192.23
TOTAL					-192.23
Check	2947	01/19/2017	Blue Cross & Blue Shield	1001 · Navigant GF Operating	
				6410.01 · Healthcare Insurance	-65,451.58
				6510.01 · Healthcare Insurance -Retirees	-8,709.56
				6610.01 · Healthcare Insurance -Admin	-5,116.04
TOTAL					-79,277.18
Check	2948	01/19/2017	Blue Cross Blue Shield -MCA	1001 · Navigant GF Operating	
				6510.01 · Healthcare Insurance -Retirees	-894.00
TOTAL					-894.00
Check	2949	01/19/2017	A. Charpentier Power Systems	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-190.00
TOTAL					-190.00
Check	2950	01/19/2017	Critical Tool, Inc.	1001 · Navigant GF Operating	
				6125 · First Aid Equip & Supplies	-242.00
TOTAL					-242.00
Check	2951	01/19/2017	Janitech	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-83.57
TOTAL					-83.57
Check	2952	01/19/2017	Kelley Nickson Morris	1001 · Navigant GF Operating	
				6703.01 · Legal	-1,187.50
TOTAL					-1,187.50
Check	2953	01/19/2017	Landmark Medical Center	1001 · Navigant GF Operating	
				6906 · Medical Examinations	-1,392.25
TOTAL					-1,392.25
Check	2954	01/19/2017	Narragansett Bay Comm Sta1	1001 · Navigant GF Operating	
				6210 · Sewer Assessment & Usage	-116.36
TOTAL					-116.36
Check	2955	01/19/2017	Narragansett Bay Comm Sta2	1001 · Navigant GF Operating	
				6210 · Sewer Assessment & Usage	-75.43
TOTAL					-75.43
Check	2956	01/19/2017	Narragansett Bay Comm Sta4	1001 · Navigant GF Operating	
				6210 · Sewer Assessment & Usage	-45.06
TOTAL					-45.06
Check	2957	01/19/2017	National Grid Elec Sta5A	1001 · Navigant GF Operating	
				6200 · Electricity	-23.30
TOTAL					-23.30

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

Type	Num	Date	Name	Account	Paid Amount
Check	2958	01/19/2017	National Grid Elec Sta4	1001 · Navigant GF Operating 6200 · Electricity	-556.04
TOTAL					-556.04
Check	2959	01/19/2017	National Grid Elec Sta2	1001 · Navigant GF Operating 6200 · Electricity	-387.54
TOTAL					-387.54
Check	2960	01/19/2017	National Grid Elec Sta5	1001 · Navigant GF Operating 6200 · Electricity	-518.51
TOTAL					-518.51
Check	2961	01/19/2017	National Grid Gas Sta4	1001 · Navigant GF Operating 6201 · Gas & Hot Water	-696.12
TOTAL					-696.12
Check	2962	01/19/2017	National Grid Gas Sta5	1001 · Navigant GF Operating 6201 · Gas & Hot Water	-629.03
TOTAL					-629.03
Check	2963	01/19/2017	Verizon Wireless	1001 · Navigant GF Operating 6202.02 · Air Cards 6202.02 · Air Cards	-160.04 -320.08
TOTAL					-480.12
Check	2964	01/19/2017	Ralco Equipment Co., Inc	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-1,264.04
TOTAL					-1,264.04
Check	2965	01/19/2017	The Valley Breeze	1001 · Navigant GF Operating 6725 · Tax Sale Fee 6725 · Tax Sale Fee	-230.00 -570.00
TOTAL					-800.00
Check	2966	01/19/2017	W.B. Mason Co., Inc	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	-118.79
TOTAL					-118.79
Check	2967	01/19/2017	Zoll Medical Corp	1001 · Navigant GF Operating 6125 · First Aid Equip & Supplies	-101.24
TOTAL					-101.24
Check	2968	01/19/2017	Petty Cash	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	-225.31
TOTAL					-225.31
Check	2969	01/23/2017	Cumberland Fire District	1001 · Navigant GF Operating 1002 · FNB HRA Checking	-6,000.00
TOTAL					-6,000.00
Check	2970	01/23/2017	RITCA	1001 · Navigant GF Operating 6908 · Professional Development	-22.00
TOTAL					-22.00

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

Type	Num	Date	Name	Account	Paid Amount
Check	2971	01/24/2017	Ardente Supply Co., Inc	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	-213.64
TOTAL					-213.64
Check	2972	01/24/2017	Cox Communications	1001 · Navigant GF Operating 6202.01 · Telephone	-892.87
TOTAL					-892.87
Check	2973	01/24/2017	Cyber Comm Inc.	1001 · Navigant GF Operating 6120 · Radio Equip Upgrades & Maint	-97.87
TOTAL					-97.87
Check	2974	01/24/2017	C & S Specialty, Inc.	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-440.73
TOTAL					-440.73
Check	2975	01/24/2017	Delta Dental	1001 · Navigant GF Operating 6410.04 · Healthcare -Dental 6510.04 · Healthcare -Dental -Retirees 6610.04 · Healthcare -Dental -Admin	-5,270.47 -379.25 -428.42
TOTAL					-6,078.14
Check	2976	01/24/2017	Janitech	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	-195.55 -121.35
TOTAL					-316.90
Check	2977	01/24/2017	Northeast Rescue Systems	1001 · Navigant GF Operating 6110 · Equipment Purchase & Upgrading 6112 · Equipment Supplies & Repairs	-98.00 -155.00
TOTAL					-253.00
Check	2978	01/24/2017	Pawtucket Water Supply -Hydrants	1001 · Navigant GF Operating 6215.02 · Hydrant Fees - Pawtucket	-11,474.61
TOTAL					-11,474.61
Check	2979	01/24/2017	Pawtucket Water Supply Board	1001 · Navigant GF Operating 6211 · Water Usage Fees	-53.74
TOTAL					-53.74
Check	2980	01/24/2017	Ralco Equipment Co., Inc	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-2,678.63
TOTAL					-2,678.63
Check	2981	01/24/2017	Shell Fleet Plus	1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil	-296.84
TOTAL					-296.84
Check	2982	01/24/2017	Staples Credit	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses 6705 · Office Supplies & Expenses 6705 · Office Supplies & Expenses 6705 · Office Supplies & Expenses 6705 · Office Supplies & Expenses 1515 · Office Equipment	-4.99 86.82 -21.96 -24.16 -47.84 -218.97
TOTAL					-231.10

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

Type	Num	Date	Name	Account	Paid Amount
Check	2983	01/24/2017	Tire Doctor LLC	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-1,315.90
TOTAL					-1,315.90
Check	2984	01/24/2017	Verizon	1001 · Navigant GF Operating	
				6202.01 · Telephone	-124.99
TOTAL					-124.99
Check	2985	01/24/2017	University of Rhode Island	1001 · Navigant GF Operating	
				6906 · Medical Examinations	-1,800.00
TOTAL					-1,800.00
Check	2988	01/31/2017	Belmont Springs	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-63.98
				6301 · Building Supplies & Maint.	-35.68
				6301 · Building Supplies & Maint.	-84.68
				6301 · Building Supplies & Maint.	-30.86
TOTAL					-215.20
Check	3002	01/31/2017	Jo Sears	1001 · Navigant GF Operating	
				4003 · Tax Revenue Refund	-73.93
TOTAL					-73.93

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

	Jul '16 - Jan 17	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000.01 · Tax Revenue 2016	6,058,927.11	7,035,553.96	(976,626.85)	86.1%
4001 · Tax Revenue 2015 & Prior	66,416.29	218,688.00	(152,271.71)	30.4%
4003 · Tax Revenue Refund	(10,963.25)	0.00	(10,963.25)	100.0%
4007 · NSF Fee Reimbursement Income	140.00	100.00	40.00	140.0%
4010 · Interest Income- Past Due Taxes	22,645.39	40,000.00	(17,354.61)	56.6%
4015 · Fire Prevention/Plan Review	58,655.00	42,000.00	16,655.00	139.7%
4050 · Interest Income General Fund	5,087.11	10,000.00	(4,912.89)	50.9%
4055 · Interest Income HRA Fund	141.26	200.00	(58.74)	70.6%
4060 · Interest Income Truck Fund	406.79	25.00	381.79	1,627.2%
4065 · Interest Income Fire Prevention	141.55	0.00	141.55	100.0%
4070 · Interest Income-Retiremt Health	434.81	100.00	334.81	434.8%
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	15,669.15	21,040.80	(5,371.65)	74.5%
4110 · Miscellaneous Other Income	3,606.40	5,000.00	(1,393.60)	72.1%
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	39,575.85	15,000.00	24,575.85	263.8%
4110.4 · IOD Ins. Reimbursement	53,999.99	0.00	53,999.99	100.0%
4110.5 · Fire Prevention Reimbursement	69.98	61,500.00	(61,430.02)	0.1%
4113 · Income Radio Box 2016	22,500.00	23,000.00	(500.00)	97.8%
4114 · Income Radio Box 2015 & Prior	250.00	0.00	250.00	100.0%
4115 · Tax Sale Fee Income	39,319.69	35,000.00	4,319.69	112.3%
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	6,391,665.47	7,580,232.76	(1,188,567.29)	84.3%
Gross Profit	6,391,665.47	7,580,232.76	(1,188,567.29)	84.3%
Expense				
6100 · Vehicle Gas & Oil	19,153.88	65,000.00	(45,846.12)	29.5%
6101 · Vehicle Repair & Maintenance	56,285.12	77,000.00	(20,714.88)	73.1%
6110 · Equipment Purchase & Upgrading	20,667.13	30,000.00	(9,332.87)	68.9%
6112 · Equipment Supplies & Repairs	5,154.61	5,000.00	154.61	103.1%
6113 · Equip Testing & Certification	9,503.25	5,000.00	4,503.25	190.1%
6120 · Radio Equip Upgrades & Maint	611.32	5,000.00	(4,388.68)	12.2%
6125 · First Aid Equip & Supplies	5,109.81	10,000.00	(4,890.19)	51.1%
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	4,321.08	4,500.00	(178.92)	96.0%
6150 · Fire Alarm Testing	598.00	1,500.00	(902.00)	39.9%
6200 · Electricity	22,896.74	36,000.00	(13,103.26)	63.6%
6201 · Gas & Hot Water	6,134.56	15,000.00	(8,865.44)	40.9%
6202.01 · Telephone	7,826.46	12,000.00	(4,173.54)	65.2%
6202.02 · Air Cards	2,349.70	0.00	2,349.70	100.0%
6210 · Sewer Assessment & Usage	1,918.17	3,500.00	(1,581.83)	54.8%
6211 · Water Usage Fees	1,440.88	8,000.00	(6,559.12)	18.0%
6215.01 · Hydrant Fees - Cumberland	224,070.00	184,600.00	39,470.00	121.4%
6215.02 · Hydrant Fees - Pawtucket	78,904.76	137,088.00	(58,183.24)	57.6%
6301 · Building Supplies & Maint.	20,925.10	21,298.00	(372.90)	98.2%
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	1,486,761.30	2,820,919.42	(1,334,158.12)	52.7%
6400.02 · EMT Incentive	43,635.48	81,800.00	(38,164.52)	53.3%
6400.03 · OT Wages	95,721.23	0.00	95,721.23	100.0%
6400.04 · OT Vacation	233,631.43	374,400.00	(140,768.57)	62.4%
6400.05 · OT Sick	175,982.18	164,500.77	11,481.41	107.0%
6400.06 · OT Personal	24,047.19	49,848.72	(25,801.53)	48.2%
6400.07 · OT Injured on Duty Fill In	96,901.48	0.00	96,901.48	100.0%
6400.08 · Holiday Stipend	119,027.59	162,745.35	(43,717.76)	73.1%
6400.09 · Longevity Pay	83,034.52	121,436.23	(38,401.71)	68.4%
6400.10 · Acting Officer Pay	803.78	2,000.00	(1,196.22)	40.2%
6400.11 · Detail Pay	34,072.50	15,000.00	19,072.50	227.2%

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

	Jul '16 - Jan 17	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	61,998.95	0.00	61,998.95	100.0%
6400.14 · Clothing Allowance	44,100.00	45,900.00	(1,800.00)	96.1%
6400.15 · Education Incentive	7,800.00	6,500.00	500.00	107.7%
6401 · Payroll Tax Expense	187,886.01	289,334.53	(101,448.52)	64.9%
6402 · Pension Expense	401,145.74	711,141.69	(309,995.95)	56.4%
6410.01 · Healthcare Insurance	543,632.81	867,414.20	(323,781.39)	62.7%
6410.02 · Healthcare Co-Pays	(49,996.51)	(94,918.98)	44,922.47	52.7%
6410.03 · Healthcare Reimb. (HRA) -FF	25,855.39	68,000.00	(42,144.61)	38.0%
6410.04 · Healthcare -Dental	36,770.35	64,964.91	(28,194.56)	56.6%
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	76,203.97	121,315.65	(45,111.68)	62.8%
6510.03 · Healthcare Reimb. (HRA)-Retiree	4,265.41	0.00	4,265.41	100.0%
6510.04 · Healthcare -Dental -Retirees	2,654.75	4,213.92	(1,559.17)	63.0%
6520 · COLA - Retirees	10,311.68	10,311.68	0.00	100.0%
6600 · Administrative Salaries	162,455.64	284,637.70	(122,182.06)	57.1%
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	40,928.32	67,718.00	(26,789.68)	60.4%
6610.02 · Healthcare Co-Pays -Admin	(3,766.23)	(7,772.82)	4,006.59	48.5%
6610.03 · Healthcare Reimb. (HRA)-Admin	7,723.31	6,500.00	1,223.31	118.8%
6610.04 · Healthcare -Dental -Admin	2,998.94	6,444.00	(3,445.06)	46.5%
6615 · Payroll Tax Expense -Admin	12,192.23	21,774.79	(9,582.56)	56.0%
6701 · Insurances	294,983.00	320,000.00	(25,017.00)	92.2%
6703.01 · Legal	6,712.50	15,000.00	(8,287.50)	44.8%
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	7,523.64	9,500.00	(1,976.36)	79.2%
6706 · Printing & Postage	2,982.69	5,000.00	(2,017.31)	59.7%
6707 · Newspaper Advertisements	902.93	750.00	152.93	120.4%
6708 · Computer Development Program	436.81	2,500.00	(2,063.19)	17.5%
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	7,192.24	12,000.00	(4,807.76)	59.9%
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	111,439.43	20,000.00	91,439.43	557.2%
6725 · Tax Sale Fee	44,250.28	20,000.00	24,250.28	221.3%
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	3,217.25	3,000.00	217.25	107.2%
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	14,117.10	18,000.00	(3,882.90)	78.4%
7050 · Tax - Legal & Collection Fees	353.50	1,000.00	(646.50)	35.4%
7100 · Depreciation Expense	0.00	0.00	0.00	0.0%
Total Expense	5,012,565.66	7,580,232.76	(2,567,667.10)	66.1%
Net Ordinary Income	1,379,099.81	0.00	1,379,099.81	100.0%
Net Income	1,379,099.81	0.00	1,379,099.81	100.0%

Cumberland Fire District

Trial Balance

02/15/17

As of January 31, 2017

Accrual Basis

	Jan 31, 17	
	Debit	Credit
1001 · Navigant GF Operating	402,736.56	
1002 · FNB HRA Checking	8,568.37	
1003 · FNB HRA Savings	100,422.42	
1004 · FNB Fire Prevention	92,763.51	
1005 · Navigant Savings MM	692,317.49	
1007 · FNB Retiree HealthCare Fund	307,820.03	
1008 · FNB Truck Fund	282,483.38	
1009 · FNB FP Savings	100,207.33	
1010 · Navigant Comm/Training	79,919.11	
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	43,621.48	
1210 · Tax Receivable 2016	1,077,524.39	
1300 · Collection/Returned CK Fees	35.00	
1305 · Tax Sale Fees	12,749.06	
1310 · Radio Box Fees	2,425.00	
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	9,065.48	
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		4,488.23
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.		247.51
2035 · CMEFCU - SAVINGS	0.00	
2250 · Deferred Income Tax 2015/2016		25,408.37
2251 · Deferred Tax Revenue 2016-2017		1,194,491.09
2280 · Misc Other Deferred Revenue		13,355.53
2285 · Deferred Radio Box Income		2,425.00
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	

Cumberland Fire District

Trial Balance

02/15/17

As of January 31, 2017

Accrual Basis

	Jan 31, 17	
	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		6,058,927.11
4001 · Tax Revenue 2015 & Prior		66,416.29
4003 · Tax Revenue Refund	10,963.25	
4007 · NSF Fee Reimbursement Income		140.00
4010 · Interest Income- Past Due Taxes		22,645.39
4015 · Fire Prevention/Plan Review		58,655.00
4050 · Interest Income General Fund		5,087.11
4055 · Interest Income HRA Fund		141.26
4060 · Interest Income Truck Fund		406.79
4065 · Interest Income Fire Prevention		141.55
4070 · Interest Income-Retiremt Health		434.81
4103 · Grant Income		4,942.30
4105 · Reimbursed Ins.-Former Employee		15,669.15
4110 · Miscellaneous Other Income		3,606.40
4110.1 · Revenue Rescue Income		8,467.05
4110.2 · Insurance Reimbursement		1,233.00
4110.3 · Detail Reimbursement		39,575.85
4110.4 · IOD Ins. Reimbursement		53,999.99
4110.5 · Fire Prevention Reimbursement		69.98
4113 · Income Radio Box 2016		22,500.00
4114 · Income Radio Box 2015 & Prior		250.00
4115 · Tax Sale Fee Income		39,319.69
6100 · Vehicle Gas & Oil	19,153.88	
6101 · Vehicle Repair & Maintenance	56,285.12	
6110 · Equipment Purchase & Upgrading	20,667.13	
6112 · Equipment Supplies & Repairs	5,154.61	
6113 · Equip Testing & Certification	9,503.25	
6120 · Radio Equip Upgrades & Maint	611.32	
6125 · First Aid Equip & Supplies	5,109.81	
6130 · Air Cascade Maintenance	1,724.80	
6140 · Communications Upgrades	365.00	
6145 · Shared Communications	4,321.08	
6150 · Fire Alarm Testing	598.00	
6200 · Electricity	22,896.74	
6201 · Gas & Hot Water	6,134.56	
6202.01 · Telephone	7,826.46	
6202.02 · Air Cards	2,349.70	
6210 · Sewer Assessment & Usage	1,918.17	
6211 · Water Usage Fees	1,440.88	
6215.01 · Hydrant Fees - Cumberland	224,070.00	
6215.02 · Hydrant Fees - Pawtucket	78,904.76	
6301 · Building Supplies & Maint.	20,925.10	
6400.01 · Firefighters Salaries	1,486,761.30	
6400.02 · EMT Incentive	43,635.48	
6400.03 · OT Wages	95,721.23	
6400.04 · OT Vacation	233,631.43	
6400.05 · OT Sick	175,982.18	
6400.06 · OT Personal	24,047.19	
6400.07 · OT Injured on Duty Fill In	96,901.48	
6400.08 · Holiday Stipend	119,027.59	
6400.09 · Longevity Pay	83,034.52	
6400.10 · Acting Officer Pay	803.78	
6400.11 · Detail Pay	34,072.50	
6400.12 · Other Salaries	427.37	
6400.13 · Injured on Duty Salaries	61,998.95	
6400.14 · Clothing Allowance	44,100.00	
6400.15 · Education Incentive	7,000.00	
6401 · Payroll Tax Expense	187,886.01	

Cumberland Fire District

Trial Balance

02/15/17

As of January 31, 2017

Accrual Basis

	Jan 31, 17	
	Debit	Credit
6402 · Pension Expense	401,145.74	
6410.01 · Healthcare Insurance	543,632.81	
6410.02 · Healthcare Co-Pays		49,996.51
6410.03 · Healthcare Reimb. (HRA) -FF	25,855.39	
6410.04 · Healthcare -Dental	36,770.35	
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	76,203.97	
6510.03 · Healthcare Reimb. (HRA)-Retiree	4,265.41	
6510.04 · Healthcare -Dental -Retirees	2,654.75	
6520 · COLA - Retirees	10,311.68	
6600 · Administrative Salaries	162,455.64	
6601 · District Clerk	1,333.35	
6610.01 · Healthcare Insurance -Admin	40,928.32	
6610.02 · Healthcare Co-Pays -Admin		3,766.23
6610.03 · Healthcare Reimb. (HRA)-Admin	7,723.31	
6610.04 · Healthcare -Dental -Admin	2,998.94	
6615 · Payroll Tax Expense -Admin	12,192.23	
6701 · Insurances	294,983.00	
6703.01 · Legal	6,712.50	
6703.03 · Legal - PWSB	1,614.38	
6705 · Office Supplies & Expenses	7,523.64	
6706 · Printing & Postage	2,982.69	
6707 · Newspaper Advertisements	902.93	
6708 · Computer Development Program	436.81	
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	7,192.24	
6715 · Professional Fees	1,697.42	
6716 · Videographer	780.00	
6720 · Abatements	111,439.43	
6725 · Tax Sale Fee	44,250.28	
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	3,217.25	
6908 · Professional Development	22.00	
7030 · Spec. Fund Radio Box Alarm	7,328.01	
7040 · Spec. Fund Fire Prevention Exp	14,117.10	
7050 · Tax - Legal & Collection Fees	353.50	
TOTAL	12,803,959.70	12,803,959.70