



# *Cumberland Fire Department*

## Financial Report

Period Ending: November 30, 2016

Presented: January 24, 2016

Presented by: Diane Karolyshyn, Finance Director

# Cumberland Fire District

**Pamela Fontaine Tax Collector**

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

## **TAX COLLECTOR REPORT NOVEMBER 2016**

TAX YEAR	OUTSTANDING	COLLECTED	% OF TOTAL
2013 & prior	\$ 13,859.92	\$	
2014	\$ 5,322.99	\$ 204.36	4%
2015	\$ 52,437.32	\$ 16,336.22	31%
2016	\$ 1,881,612.97	\$ 214,744.15	11%

TOTAL TAXES COLLECTED	\$ 231,284.73
INTEREST	\$ 4,082.13
TOTAL TAXES AND INTEREST	<b><u>\$ 235,366.86</u></b>

:

TOTAL NUMBER OF PAYMENTS POSTED: 611

TOTAL NUMBER OF CREDIT CARD PAYMENTS POSTED: 119 19%

# Cumberland Fire District

**Tax Collector**

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

**November 30, 2016**

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

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

The Tax Sale date has been rescheduled for Tuesday, February 7, 2017. Twenty-six properties were paid in full in November and taken off the list. We presently have 135 properties left on the list. The 40 day notices will be going out the week of December 12, 2016

Respectfully Submitted,

Pamela J. Fontaine  
Tax Collector

**Cumberland Fire District**  
**Balance Sheet**  
 As of November 30, 2016

	Nov 30, 16
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1001 · Navigant GF Operating	396,598.09
1002 · FNB HRA Checking	14,007.67
1003 · FNB HRA Savings	100,381.49
1004 · FNB Fire Prevention	92,090.27
1005 · Navigant Savings MM	1,091,315.90
1007 · FNB Retiree HealthCare Fund	307,694.57
1008 · FNB Truck Fund	282,368.25
1009 · FNB FP Savings	100,166.49
1010 · Navigant Comm/Training	79,606.61
<b>Total Checking/Savings</b>	2,464,229.34
<b>Other Current Assets</b>	
1205 · Tax Receivable 2015 & Prior	84,922.38
1210 · Tax Receivable 2016	1,881,912.97
1300 · Collection/Returned CK Fees	147.00
1305 · Tax Sale Fees	35,309.99
1310 · Radio Box Fees	3,175.00
<b>Total Other Current Assets</b>	2,005,467.34
<b>Total Current Assets</b>	4,469,696.68
<b>Fixed Assets</b>	
1400 · Land	779,800.00
1500 · Buildings & Improvements	332,623.09
1505 · Vehicles & Equipment	2,767,507.28
1506 · Radio Equipment	74,258.12
1510 · Fire Prevention Equipment	542,147.84
1515 · Office Equipment	8,151.95
1520 · Furniture and Fixtures	16,422.95
1600 · Accumulated Depreciation	-4,250,120.00
<b>Total Fixed Assets</b>	270,791.23
<b>Other Assets</b>	
1050 · Petty Cash-Tax Collector	750.00
1055 · Petty Cash Fire Chief	500.00
<b>Total Other Assets</b>	1,250.00
<b>TOTAL ASSETS</b>	<b>4,741,737.91</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
2010 · Payroll Taxes SS/MED	-0.16
2011 · Payroll Tax FED W/H	0.76
2013 · Payroll Tax SDI WH	4,790.38
2026 · AFLAC	113.16
2028 · P & F Insurance Assoc.	246.93
2250 · Deferred Income Tax 2015/2016	66,691.73
2251 · Deferred Tax Revenue 2016-2017	1,984,451.44
2280 · Misc Other Deferred Revenue	35,328.46
2285 · Deferred Radio Box Income	3,175.00
<b>Total Other Current Liabilities</b>	2,094,797.70
<b>Total Current Liabilities</b>	2,094,797.70
<b>Total Liabilities</b>	2,094,797.70

2:55 PM

12/12/16

Accrual Basis

## Cumberland Fire District

# Balance Sheet

As of November 30, 2016

---

	<u>Nov 30, 16</u>
<b>Equity</b>	
3200 · Unrestricted Net Assets	107,087.33
3300 · Fund Balance transfer from Old	749,789.47
Net Income	<u>1,790,063.41</u>
<b>Total Equity</b>	<u>2,646,940.21</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>4,741,737.91</u></u>

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

Type	Num	Date	Name	Account	Paid Amount
Check		11/14/2016	London Health CDH	<b>1002 - FNB HRA Checking</b> 6410.03 · Healthcare Reimb. (HRA) -FF 6410.03 · Healthcare Reimb. (HRA) -FF	 -84.75 -70.70 <hr/> -155.45
TOTAL					-155.45
Check		11/28/2016	London Health CDH	<b>1002 - FNB HRA Checking</b> 6410.03 · Healthcare Reimb. (HRA) -FF 6410.03 · Healthcare Reimb. (HRA) -FF	 -1,155.38 -19.35 <hr/> -1,174.73
TOTAL					-1,174.73
Check	EFT	11/07/2016	London Health CDH	<b>1002 - FNB HRA Checking</b> 6410.03 · Healthcare Reimb. (HRA) -FF 6410.03 · Healthcare Reimb. (HRA) -FF 6610.03 · Healthcare Reimb. (HRA)-Admin	 -990.36 -397.34 -70.70 <hr/> -1,458.40
TOTAL					-1,458.40
Check	EFT	11/21/2016	London Health CDH	<b>1002 - FNB HRA Checking</b> 6410.03 · Healthcare Reimb. (HRA) -FF 6610.03 · Healthcare Reimb. (HRA)-Admin	 -595.00 -249.05 <hr/> -844.05
TOTAL					-844.05
Check	EFT	11/30/2016		<b>1004 - FNB Fire Prevention</b> 4015 · Fire Prevention/Plan Review 6730 · Bank Service Fee	 -30.00 -8.00 <hr/> -38.00
TOTAL					-38.00
Check	POS	11/01/2016	The Fire Store	<b>1001 - Navigant GF Operating</b> 6110 · Equipment Purchase & Upgrading	  <hr/> -431.70
TOTAL					-431.70
Check	POS	11/01/2016	Amazon.com	<b>1001 - Navigant GF Operating</b> 6705 · Office Supplies & Expenses	  <hr/> -51.16
TOTAL					-51.16
Check	POS	11/02/2016	Harland Clarke /Navigant	<b>1001 - Navigant GF Operating</b> 6705 · Office Supplies & Expenses	  <hr/> -46.12
TOTAL					-46.12
Check	POS	11/04/2016	The Fire Store	<b>1001 - Navigant GF Operating</b> 6110 · Equipment Purchase & Upgrading	  <hr/> -143.90
TOTAL					-143.90
Check	POS	11/07/2016	Miradore Ltd	<b>1004 - FNB Fire Prevention</b> 7040 · Spec. Fund Fire Prevention Exp	  <hr/> -16.14
TOTAL					-16.14
Check	POS	11/12/2016	The Fire Store	<b>1001 - Navigant GF Operating</b> 6110 · Equipment Purchase & Upgrading	  <hr/> -68.98
TOTAL					-68.98
Check	POS	11/16/2016	CODE 42 SOFTWARE	<b>1001 - Navigant GF Operating</b> 6708 · Computer Development Program	  <hr/> -9.99
TOTAL					-9.99

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

Type	Num	Date	Name	Account	Paid Amount
Check	POS	11/16/2016	Microsoft	1001 · Navigant GF Operating 6708 · Computer Development Program	<u>-166.92</u>
TOTAL					-166.92
Check	POS	11/23/2016	Adobe Systems Inc.	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	<u>-64.16</u>
TOTAL					-64.16
Check	POS	11/29/2016	CVS Pharmacy	1001 · Navigant GF Operating 6125 · First Aid Equip & Supplies	<u>-102.17</u>
TOTAL					-102.17
Check	POS	11/29/2016	Amazon.com	1001 · Navigant GF Operating 6110 · Equipment Purchase & Upgrading	<u>-622.40</u>
TOTAL					-622.40
Check	POS	11/30/2016	RI Assoc. of Fire Chiefs	1001 · Navigant GF Operating 6711 · Fire Chief Expenses	<u>-140.00</u>
TOTAL					-140.00
Check	1003	11/18/2016	NorthEast Electrical	1010 · Navigant Comm/Training 7030 · Spec. Fund Radio Box Alarm	<u>-70.34</u>
TOTAL					-70.34
Check	1034	11/03/2016	NFPA Certification Department	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	<u>-150.00</u>
TOTAL					-150.00
Check	1035	11/18/2016	NFPA Certification Department	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	<u>-440.00</u>
TOTAL					-440.00
Check	1036	11/28/2016	Paul Foisy	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	<u>-186.66</u>
TOTAL					-186.66
Check	2732	11/03/2016	Kenneth Finlay	1001 · Navigant GF Operating 6410.05 · Healthcare -Vision 6420 · Life Insurance	<u>-2,500.00</u>
TOTAL					-2,600.00
Check	2733	11/03/2016	EXXONMOBIL	1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil	<u>-428.63</u>
TOTAL					-428.63
Check	2734	11/03/2016	TH Malloy & Sons, Inc	1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil	<u>-1,913.83</u>
TOTAL					-1,913.83
Check	2735	11/03/2016	ICSC	1001 · Navigant GF Operating 6130 · Air Cascade Maintenance	<u>-251.68</u>
TOTAL					-251.68

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

Type	Num	Date	Name	Account	Paid Amount
Check	2736	11/03/2016	Depault Ace Hardware	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-51.13
				6301 · Building Supplies & Maint.	-29.96
				6301 · Building Supplies & Maint.	-34.34
				6301 · Building Supplies & Maint.	7.24
TOTAL					-108.19
Check	2737	11/03/2016	Emergency Reporting	1001 · Navigant GF Operating	
				6145 · Shared Communications	-405.67
TOTAL					-405.67
Check	2738	11/03/2016	National Grid Elec Sta4L	1001 · Navigant GF Operating	
				6200 · Electricity	-28.20
TOTAL					-28.20
Check	2739	11/03/2016	National Grid Elec Sta5L	1001 · Navigant GF Operating	
				6200 · Electricity	-28.20
TOTAL					-28.20
Check	2740	11/03/2016	NorthEast Electrical	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-42.20
TOTAL					-42.20
Check	2741	11/03/2016	Pioneer Heavy Duty Parts, Inc.	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-31.85
TOTAL					-31.85
Check	2742	11/03/2016	Purchase Power	1001 · Navigant GF Operating	
				6706 · Printing & Postage	-206.66
TOTAL					-206.66
Check	2743	11/03/2016	Ralco Equipment Co., Inc	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-2,011.94
TOTAL					-2,011.94
Check	2744	11/03/2016	Strobes N' More	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-37.68
TOTAL					-37.68
Check	2745	11/03/2016	Shipman's Fire Equipment	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-50.50
TOTAL					-50.50
Check	2746	11/03/2016	TRIPP - Batteries Plus	1001 · Navigant GF Operating	
				6120 · Radio Equip Upgrades & Maint	-469.50
TOTAL					-469.50
Check	2747	11/03/2016	Robert Veitch	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-60.00
TOTAL					-60.00
Check	2748	11/03/2016	VFIS	1001 · Navigant GF Operating	
				6701 · Insurances	-5,323.00
TOTAL					-5,323.00



**Cumberland Fire District  
Commissioner's Report**

November 2016

Type	Num	Date	Name	Account	Paid Amount
Check	2749	11/03/2016	Zoll Medical Corp	1001 · Navigant GF Operating 6125 · First Aid Equip & Supplies	-102.24
TOTAL					-102.24
Check	2750	11/10/2016	Rossi Law Offices LTD	1001 · Navigant GF Operating 7050 · Tax - Legal & Collection Fees 7050 · Tax - Legal & Collection Fees	-25.00 -14.33
TOTAL					-39.33
Check	2751	11/10/2016	Agera Energy	1001 · Navigant GF Operating 6200 · Electricity	-405.99
TOTAL					-405.99
Check	2752	11/10/2016	American Safety Programs & Training Inc.	1001 · Navigant GF Operating 6905.02 · FP & EMS Training	-64.20
TOTAL					-64.20
Check	2753	11/10/2016	Allied Auto Parts	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	-8.55
TOTAL					-8.55
Check	2754	11/10/2016	Blue Cross Blue Shield -MCA	1001 · Navigant GF Operating 6510.01 · Healthcare Insurance -Retirees	-879.00
TOTAL					-879.00
Check	2755	11/10/2016	Bulldog Fire Apparatus, Inc.	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-325.08
TOTAL					-325.08
Check	2756	11/10/2016	Beacon Mutual Insurance	1001 · Navigant GF Operating 6701 · Insurances	-550.00
TOTAL					-550.00
Check	2757	11/10/2016	Kevin Clarke	1001 · Navigant GF Operating 6510.01 · Healthcare Insurance -Retirees	-49.82
TOTAL					-49.82
Check	2758	11/10/2016	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	2759	11/10/2016	J & J Small Engine Clinic	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs 6112 · Equipment Supplies & Repairs	-60.99 -57.99
TOTAL					-118.98
Check	2760	11/10/2016	National Grid Elec Sta5A	1001 · Navigant GF Operating 6200 · Electricity	-14.94
TOTAL					-14.94
Check	2761	11/10/2016	National Grid Elec Sta1	1001 · Navigant GF Operating 6200 · Electricity	-762.23
TOTAL					-762.23

**Cumberland Fire District  
Commissioner's Report**

November 2016

Type	Num	Date	Name	Account	Paid Amount
Check	2762	11/10/2016	National Grid Gas Sta2	1001 · Navigant GF Operating 6201 · Gas & Hot Water	-156.57
TOTAL					-156.57
Check	2763	11/10/2016	National Grid Gas Sta5	1001 · Navigant GF Operating 6201 · Gas & Hot Water	-91.62
TOTAL					-91.62
Check	2764	11/10/2016	National Grid Gas Sta5A	1001 · Navigant GF Operating 6201 · Gas & Hot Water	-44.00
TOTAL					-44.00
Check	2765	11/10/2016	National Grid Gas Sta1	1001 · Navigant GF Operating 6201 · Gas & Hot Water	-154.41
TOTAL					-154.41
Check	2766	11/10/2016	National Grid Gas Sta4	1001 · Navigant GF Operating 6201 · Gas & Hot Water	-108.13
TOTAL					-108.13
Check	2767	11/10/2016	Northeast Rescue Systems	1001 · Navigant GF Operating 6110 · Equipment Purchase & Upgrading 6110 · Equipment Purchase & Upgrading	-129.00 -395.00
TOTAL					-524.00
Check	2768	11/10/2016	The Porvidence Journal	1001 · Navigant GF Operating 6707 · Newspaper Advertisements	-702.93
TOTAL					-702.93
Check	2769	11/10/2016	Prime Systems, Inc	1001 · Navigant GF Operating 6150 · Fire Alarm Testing	-56.00
TOTAL					-56.00
Check	2770	11/10/2016	Roger's Ace Hardware Inc	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	-98.48
TOTAL					-98.48
Check	2771	11/10/2016	Shipman's Fire Equipment	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	-50.50
TOTAL					-50.50
Check	2772	11/10/2016	Vose True Value Hardware	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	-7.08
TOTAL					-7.08
Check	2773	11/10/2016	W.B. Mason Co., Inc	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	-7.19
TOTAL					-7.19
Check	2774	11/10/2016	Petty Cash	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6706 · Printing & Postage	-228.02 -6.47
TOTAL					-234.49

**Cumberland Fire District  
Commissioner's Report**

November 2016

Type	Num	Date	Name	Account	Paid Amount
Check	2775	11/10/2016	Moore Medical LLC	1001 · Navigant GF Operating 6125 · First Aid Equip & Supplies	-268.70
TOTAL					-268.70
Check	2776	11/15/2016	Parmelee Poirier & Associates	1001 · Navigant GF Operating 6710 · External Accounting Fees 6710 · External Accounting Fees	-5,000.00 -5,000.00
TOTAL					-10,000.00
Check	2777	11/18/2016	Blue Cross & Blue Shield	1001 · Navigant GF Operating 6410.01 · Healthcare Insurance 6510.01 · Healthcare Insurance -Retirees 6610.01 · Healthcare Insurance -Admin	-71,894.11 -9,509.56 -5,516.04
TOTAL					-86,919.71
Check	2778	11/18/2016	C & S Specialty, Inc.	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs 6101 · Vehicle Repair & Maintenance	-485.00 -2,041.68
TOTAL					-2,526.68
Check	2779	11/18/2016	Narragansett Bay Comm Sta1	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	-120.59
TOTAL					-120.59
Check	2780	11/18/2016	Narragansett Bay Comm Sta2	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	-42.99
TOTAL					-42.99
Check	2781	11/18/2016	Narragansett Bay Comm Sta4	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	-42.99
TOTAL					-42.99
Check	2782	11/18/2016	Matthew Blood	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	-89.95
TOTAL					-89.95
Check	2783	11/18/2016	ICSC	1001 · Navigant GF Operating 6130 · Air Cascade Maintenance	-554.53
TOTAL					-554.53
Check	2784	11/18/2016	Kafin Oil Co., Inc.	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	-702.00
TOTAL					-702.00
Check	2785	11/18/2016	Minuteman Trucks, Inc	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance	-6,711.14 -31.52
TOTAL					-6,742.66
Check	2786	11/18/2016	Motorola Solutions, Inc.	1001 · Navigant GF Operating 1506 · Radio Equipment 1506 · Radio Equipment	-5,404.92 -68,853.20
TOTAL					-74,258.12

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

Type	Num	Date	Name	Account	Paid Amount
Check	2787	11/18/2016	National Grid Elec Sta4	1001 · Navigant GF Operating 6200 · Electricity	-492.09
TOTAL					-492.09
Check	2788	11/18/2016	National Grid Elec Sta5	1001 · Navigant GF Operating 6200 · Electricity	-420.27
TOTAL					-420.27
Check	2789	11/18/2016	National Grid Elec Sta2	1001 · Navigant GF Operating 6200 · Electricity	-313.41
TOTAL					-313.41
Check	2790	11/18/2016	Northeast Rescue Systems	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	-148.00
TOTAL					-148.00
Check	2791	11/18/2016	NorthEast Electrical	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	-24.40 -42.20 42.20
TOTAL					-24.40
Check	2792	11/18/2016	Pawtucket Water Supply Board	1001 · Navigant GF Operating 6211 · Water Usage Fees	-40.60
TOTAL					-40.60
Check	2793	11/18/2016	Pawtucket Water Supply -Hydrants	1001 · Navigant GF Operating 6215.02 · Hydrant Fees - Pawtucket	-11,474.60
TOTAL					-11,474.60
Check	2794	11/18/2016	State of Rhode Island	1001 · Navigant GF Operating 6715 · Professional Fees	-75.00
TOTAL					-75.00
Check	2795	11/18/2016	RITCA	1001 · Navigant GF Operating 6715 · Professional Fees 6715 · Professional Fees	-30.00 -30.00
TOTAL					-60.00
Check	2796	11/18/2016	Verizon Wireless	1001 · Navigant GF Operating 6202.02 · Air Cards 6202.02 · Air Cards	-160.04 -320.18
TOTAL					-480.22
Check	2797	11/18/2016	Zoll Medical Corp	1001 · Navigant GF Operating 6125 · First Aid Equip & Supplies	-450.00
TOTAL					-450.00
Check	2798	11/18/2016	Video Artistry	1001 · Navigant GF Operating 6716 · Videographer 6716 · Videographer	-180.00 -60.00
TOTAL					-240.00

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

Type	Num	Date	Name	Account	Paid Amount
Check	2799	11/22/2016	S&D Road Service	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-177.13
TOTAL					-177.13
Check	2800	11/22/2016	Cumberland Fire District	1001 · Navigant GF Operating 1002 · FNB HRA Checking	-10,000.00
TOTAL					-10,000.00
Check	2801	11/22/2016	Coastline EAP	1001 · Navigant GF Operating 6701 · Insurances	-3,146.00
TOTAL					-3,146.00
Check	2802	11/22/2016	Delta Dental	1001 · Navigant GF Operating 6410.04 · Healthcare -Dental 6510.04 · Healthcare -Dental -Retirees 6610.04 · Healthcare -Dental -Admin	-5,279.51 -379.25 -428.42
TOTAL					-6,087.18
Check	2803	11/22/2016	Kenneth Finlay	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-88.23
TOTAL					-88.23
Check	2804	11/22/2016	Moore Medical LLC	1001 · Navigant GF Operating 6125 · First Aid Equip & Supplies	-93.20
TOTAL					-93.20
Check	2805	11/22/2016	Shell Fleet Plus	1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil	-214.32
TOTAL					-214.32
Check	2806	11/22/2016	Second Signal	1001 · Navigant GF Operating 6715 · Professional Fees	-1,200.00
TOTAL					-1,200.00
Check	2807	11/22/2016	Wastewater Treatment Services, Inc	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	-340.00
TOTAL					-340.00
Check	2808	11/22/2016	Zoll Medical Corp	1001 · Navigant GF Operating 6125 · First Aid Equip & Supplies	-53.44
TOTAL					-53.44
Check	2810	11/30/2016	Kelley Nickson Morris	1001 · Navigant GF Operating 6703.01 · Legal 6703.01 · Legal	-837.50 -1,500.00
TOTAL					-2,337.50
Check	2811	11/30/2016	Cox Communications	1001 · Navigant GF Operating 6202.01 · Telephone	-898.50
TOTAL					-898.50

3:00 PM  
12/12/16

# Cumberland Fire District Commissioner's Report

November 2016

---

Type	Num	Date	Name	Account	Paid Amount
Check	2812	11/30/2016	Belmont Springs	1001 - Navigant GF Operating	
				6301 - Building Supplies & Maint.	-54.82
				6301 - Building Supplies & Maint.	-35.68
				6301 - Building Supplies & Maint.	-38.62
				6301 - Building Supplies & Maint.	-40.43
TOTAL					<hr/> -169.55

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

	Jul - Nov 16	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4000.01 · Tax Revenue 2016	5,254,675.62	7,035,553.96	(1,780,878.34)	74.7%
4001 · Tax Revenue 2015 & Prior	37,804.19	218,688.00	(180,883.81)	17.3%
4003 · Tax Revenue Refund	(10,439.89)	0.00	(10,439.89)	100.0%
4007 · NSF Fee Reimbursement Income	83.00	100.00	(17.00)	83.0%
4010 · Interest Income- Past Due Taxes	11,867.52	40,000.00	(28,132.48)	29.7%
4015 · Fire Prevention/Plan Review	54,593.00	42,000.00	12,593.00	130.0%
4050 · Interest Income General Fund	4,085.52	10,000.00	(5,914.48)	40.9%
4055 · Interest Income HRA Fund	100.33	200.00	(99.67)	50.2%
4060 · Interest Income Truck Fund	291.66	25.00	266.66	1,166.6%
4065 · Interest Income Fire Prevention	100.71	0.00	100.71	100.0%
4070 · Interest Income-Retiremt Health	309.35	100.00	209.35	309.4%
4075 · Interest Income Comm/Training	0.00	25.00	(25.00)	0.0%
4103 · Grant Income	2,200.00	0.00	2,200.00	100.0%
4105 · Reimbursed Ins.-Former Employee	8,553.75	21,040.80	(12,487.05)	40.7%
4110 · Miscellaneous Other Income	3,506.40	5,000.00	(1,493.60)	70.1%
4110.1 · Revenue Rescue Income	5,229.00	8,000.00	(2,771.00)	65.4%
4110.2 · Insurance Reimbursement	1,233.00	0.00	1,233.00	100.0%
4110.3 · Detail Reimbursement	35,657.50	15,000.00	20,657.50	237.7%
4110.4 · IOD Ins. Reimbursement	40,114.28	0.00	40,114.28	100.0%
4110.5 · Fire Prevention Reimbursement	0.00	61,500.00	(61,500.00)	0.0%
4113 · Income Radio Box 2016	21,750.00	23,000.00	(1,250.00)	94.6%
4114 · Income Radio Box 2015 & Prior	250.00	0.00	250.00	100.0%
4115 · Tax Sale Fee Income	17,340.01	35,000.00	(17,659.99)	49.5%
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>5,489,304.95</b>	<b>7,580,232.76</b>	<b>(2,090,927.81)</b>	<b>72.4%</b>
<b>Gross Profit</b>	<b>5,489,304.95</b>	<b>7,580,232.76</b>	<b>(2,090,927.81)</b>	<b>72.4%</b>
<b>Expense</b>				
6100 · Vehicle Gas & Oil	13,113.26	65,000.00	(51,886.74)	20.2%
6101 · Vehicle Repair & Maintenance	46,697.91	77,000.00	(30,302.09)	60.6%
6110 · Equipment Purchase & Upgrading	15,017.49	30,000.00	(14,982.51)	50.1%
6112 · Equipment Supplies & Repairs	3,861.20	5,000.00	(1,138.80)	77.2%
6113 · Equip Testing & Certification	9,503.25	5,000.00	4,503.25	190.1%
6120 · Radio Equip Upgrades & Maint	513.45	5,000.00	(4,486.55)	10.3%
6125 · First Aid Equip & Supplies	3,272.73	10,000.00	(6,727.27)	32.7%
6130 · Air Cascade Maintenance	1,453.00	2,000.00	(547.00)	72.7%
6140 · Communications Upgrades	365.00	2,000.00	(1,635.00)	18.3%
6145 · Shared Communications	3,509.74	4,500.00	(990.26)	78.0%
6150 · Fire Alarm Testing	355.00	1,500.00	(1,145.00)	23.7%
6200 · Electricity	17,203.67	36,000.00	(18,796.33)	47.8%
6201 · Gas & Hot Water	1,896.99	15,000.00	(13,103.01)	12.6%
6202.01 · Telephone	5,657.98	12,000.00	(6,342.02)	47.1%
6202.02 · Air Cards	1,389.46	0.00	1,389.46	100.0%
6210 · Sewer Assessment & Usage	1,434.63	3,500.00	(2,065.37)	41.0%
6211 · Water Usage Fees	760.85	8,000.00	(7,239.15)	9.5%
6215.01 · Hydrant Fees - Cumberland	224,070.00	184,600.00	39,470.00	121.4%
6215.02 · Hydrant Fees - Pawtucket	56,325.70	137,088.00	(80,762.30)	41.1%
6301 · Building Supplies & Maint.	15,334.23	21,298.00	(5,963.77)	72.0%
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	1,032,873.01	2,820,919.42	(1,788,046.41)	36.6%
6400.02 · EMT Incentive	30,153.12	81,800.00	(51,646.88)	36.9%
6400.03 · OT Wages	35,051.41	0.00	35,051.41	100.0%
6400.04 · OT Vacation	191,497.86	374,400.00	(182,902.14)	51.1%
6400.05 · OT Sick	109,921.57	164,500.77	(54,579.20)	66.8%
6400.06 · OT Personal	21,018.77	49,848.72	(28,829.95)	42.2%
6400.07 · OT Injured on Duty Fill In	66,218.86	0.00	66,218.86	100.0%
6400.08 · Holiday Stipend	67,486.25	162,745.35	(95,259.10)	41.5%
6400.09 · Longevity Pay	46,354.73	121,436.23	(75,081.50)	38.2%
6400.10 · Acting Officer Pay	526.68	2,000.00	(1,473.32)	26.3%
6400.11 · Detail Pay	32,298.00	15,000.00	17,298.00	215.3%

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

	Jul - Nov 16	Budget	\$ Over Budget	% of Budget
6400.12 · Other Salaries	63.81	20,000.00	(19,936.19)	0.3%
6400.13 · Injured on Duty Salaries	43,429.40	0.00	43,429.40	100.0%
6400.14 · Clothing Allowance	44,100.00	45,900.00	(1,800.00)	96.1%
6400.15 · Education Incentive	7,000.00	6,500.00	500.00	107.7%
6401 · Payroll Tax Expense	129,626.36	289,334.53	(159,708.17)	44.8%
6402 · Pension Expense	271,988.22	711,141.69	(439,153.47)	38.2%
6410.01 · Healthcare Insurance	410,362.91	867,414.20	(457,051.29)	47.3%
6410.02 · Healthcare Co-Pays	(35,023.52)	(94,918.98)	59,895.46	36.9%
6410.03 · Healthcare Reimb. (HRA) -FF	17,460.13	68,000.00	(50,539.87)	25.7%
6410.04 · Healthcare -Dental	26,358.84	64,964.91	(38,606.07)	40.6%
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	4,072.00	8,000.00	(3,928.00)	50.9%
6510.01 · Healthcare Insurance -Retirees	56,896.46	121,315.65	(64,419.19)	46.9%
6510.03 · Healthcare Reimb. (HRA)-Retiree	2,733.98	0.00	2,733.98	100.0%
6510.04 · Healthcare -Dental -Retirees	1,896.25	4,213.92	(2,317.67)	45.0%
6520 · COLA - Retirees	10,311.68	10,311.68	0.00	100.0%
6600 · Administrative Salaries	112,117.40	284,637.70	(172,520.30)	39.4%
6601 · District Clerk	1,066.68	3,200.00	(2,133.32)	33.3%
6605 · District Commissioner Stipends	0.00	23,000.00	(23,000.00)	0.0%
6610.01 · Healthcare Insurance -Admin	30,696.24	67,718.00	(37,021.76)	45.3%
6610.02 · Healthcare Co-Pays -Admin	(2,597.40)	(7,772.82)	5,175.42	33.4%
6610.03 · Healthcare Reimb. (HRA)-Admin	5,411.70	6,500.00	(1,088.30)	83.3%
6610.04 · Healthcare -Dental -Admin	2,142.10	6,444.00	(4,301.90)	33.2%
6615 · Payroll Tax Expense -Admin	8,410.36	21,774.79	(13,364.43)	38.6%
6701 · Insurances	284,337.00	320,000.00	(35,663.00)	88.9%
6703.01 · Legal	5,525.00	15,000.00	(9,475.00)	36.8%
6703.02 · Legal - CBA	0.00	0.00	0.00	0.0%
6703.03 · Legal - PWSB	1,614.38	0.00	1,614.38	100.0%
6705 · Office Supplies & Expenses	6,410.14	9,500.00	(3,089.86)	67.5%
6706 · Printing & Postage	2,256.30	5,000.00	(2,743.70)	45.1%
6707 · Newspaper Advertisements	902.93	750.00	152.93	120.4%
6708 · Computer Development Program	346.85	2,500.00	(2,153.15)	13.9%
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	140.00	4,500.00	(4,360.00)	3.1%
6712 · Fire Prevention Offset	0.00	1,000.00	(1,000.00)	0.0%
6713 · Grants - Matching Funds	3,552.00	5,000.00	(1,448.00)	71.0%
6714 · Payroll Processing Fees	5,277.40	12,000.00	(6,722.60)	44.0%
6715 · Professional Fees	1,697.42	0.00	1,697.42	100.0%
6716 · Videographer	600.00	3,000.00	(2,400.00)	20.0%
6720 · Abatements	96,300.92	20,000.00	76,300.92	481.5%
6725 · Tax Sale Fee	30,100.00	20,000.00	10,100.00	150.5%
6730 · Bank Service Fee	56.00	0.00	56.00	100.0%
6800 · Affiliated Fire Associations	83.90	2,000.00	(1,916.10)	4.2%
6801 · Call Firefighters Stipends	840.00	20,000.00	(19,160.00)	4.2%
6905.01 · Drills & Training	1,360.00	10,000.00	(8,640.00)	13.6%
6905.02 · FP & EMS Training	64.20	3,000.00	(2,935.80)	2.1%
6906 · Medical Examinations	25.00	3,000.00	(2,975.00)	0.8%
6907 · Employee Support Health&Welfare	0.00	3,800.00	(3,800.00)	0.0%
6908 · Professional Development	0.00	500.00	(500.00)	0.0%
6920 · Part Time Firefighter Salaries	0.00	0.00	0.00	0.0%
6921 · Part Time - Uniforms/Clothing	0.00	0.00	0.00	0.0%
7010 · Contingency	0.00	10,000.00	(10,000.00)	0.0%
7020 · Sick Time Payout	0.00	5,000.00	(5,000.00)	0.0%
7030 · Spec. Fund Radio Box Alarm	6,890.51	7,500.00	(609.49)	91.9%
7040 · Spec. Fund Fire Prevention Exp	10,713.34	18,000.00	(7,286.66)	59.5%
7050 · Tax - Legal & Collection Fees	133.80	1,000.00	(866.20)	13.4%
7100 · Depreciation Expense	0.00	0.00	0.00	0.0%
<b>Total Expense</b>	<b>3,699,241.54</b>	<b>7,580,232.76</b>	<b>(3,880,991.22)</b>	<b>48.8%</b>
<b>Net Ordinary Income</b>	<b>1,790,063.41</b>	<b>0.00</b>	<b>1,790,063.41</b>	<b>100.0%</b>
<b>Net Income</b>	<b>1,790,063.41</b>	<b>0.00</b>	<b>1,790,063.41</b>	<b>100.0%</b>



**Cumberland Fire District**  
**Trial Balance**  
As of November 30, 2016

	Nov 30, 16	
	Debit	Credit
1001 · Navigant GF Operating	396,598.09	
1002 · FNB HRA Checking	14,007.67	
1003 · FNB HRA Savings	100,381.49	
1004 · FNB Fire Prevention	92,090.27	
1005 · Navigant Savings MM	1,091,315.90	
1007 · FNB Retiree HealthCare Fund	307,694.57	
1008 · FNB Truck Fund	282,368.25	
1009 · FNB FP Savings	100,166.49	
1010 · Navigant Comm/Training	79,606.61	
1020 · CMEFCU - Comm/Training Acct	0.00	
1025 · CFD Checking/Savings	0.00	
1026 · CHFD Checking/Savings	0.00	
1027 · NCFD Checking/Savings	0.00	
1028 · VFFD Checking/Savings	0.00	
1140 · Tax Receivable 2004 & prior	0.00	
1170 · Tax Receivable 2008 & prior	0.00	
1175 · Tax Receivable 2009	0.00	
1180 · Tax Receivable 2010	0.00	
1185 · Tax Receivable 2011	0.00	
1190 · Tax Receivable 2012	0.00	
1195 · Tax Receivable 2013	0.00	
1200 · Tax Receivable 2014	0.00	
1205 · Tax Receivable 2015 & Prior	84,922.38	
1210 · Tax Receivable 2016	1,881,912.97	
1300 · Collection/Returned CK Fees	147.00	
1305 · Tax Sale Fees	35,309.99	
1310 · Radio Box Fees	3,175.00	
1400 · Land	779,800.00	
1500 · Buildings & Improvements	332,623.09	
1505 · Vehicles & Equipment	2,767,507.28	
1506 · Radio Equipment	74,258.12	
1510 · Fire Prevention Equipment	542,147.84	
1515 · Office Equipment	8,151.95	
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		4,790.38
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		113.16
2027.2 · Garnishment WH (CF2)	0.00	
2027.3 · Garnishment WH (CH4)	0.00	
2027.4 · Garnishment WH (NC5)	0.00	
2028 · P & F Insurance Assoc.		246.93
2035 · CMEFCU - SAVINGS	0.00	
2250 · Deferred Income Tax 2015/2016		66,691.73
2251 · Deferred Tax Revenue 2016-2017		1,984,451.44
2280 · Misc Other Deferred Revenue		35,328.46
2285 · Deferred Radio Box Income		3,175.00
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	

**Cumberland Fire District**  
**Trial Balance**  
As of November 30, 2016

	Nov 30, 16	
	Debit	Credit
2600 · Accrued Expenses	0.00	
2700 · Accrued 2016 Tax Revenue	0.00	
2705 · Accrued 2016 Radio Box Income	0.00	
3200 · Unrestricted Net Assets		107,087.33
3300 · Fund Balance transfer from Old		749,789.47
4000.01 · Tax Revenue 2016		5,254,675.62
4001 · Tax Revenue 2015 & Prior		37,804.19
4003 · Tax Revenue Refund	10,439.89	
4007 · NSF Fee Reimbursement Income		83.00
4010 · Interest Income- Past Due Taxes		11,867.52
4015 · Fire Prevention/Plan Review		54,593.00
4050 · Interest Income General Fund		4,085.52
4055 · Interest Income HRA Fund		100.33
4060 · Interest Income Truck Fund		291.66
4065 · Interest Income Fire Prevention		100.71
4070 · Interest Income-Retiremt Health		309.35
4103 · Grant Income		2,200.00
4105 · Reimbursed Ins.-Former Employee		8,553.75
4110 · Miscellaneous Other Income		3,506.40
4110.1 · Revenue Rescue Income		5,229.00
4110.2 · Insurance Reimbursement		1,233.00
4110.3 · Detail Reimbursement		35,657.50
4110.4 · IOD Ins. Reimbursement		40,114.28
4113 · Income Radio Box 2016		21,750.00
4114 · Income Radio Box 2015 & Prior		250.00
4115 · Tax Sale Fee Income		17,340.01
6100 · Vehicle Gas & Oil	13,113.26	
6101 · Vehicle Repair & Maintenance	46,697.91	
6110 · Equipment Purchase & Upgrading	15,017.49	
6112 · Equipment Supplies & Repairs	3,861.20	
6113 · Equip Testing & Certification	9,503.25	
6120 · Radio Equip Upgrades & Maint	513.45	
6125 · First Aid Equip & Supplies	3,272.73	
6130 · Air Cascade Maintenance	1,453.00	
6140 · Communications Upgrades	365.00	
6145 · Shared Communications	3,509.74	
6150 · Fire Alarm Testing	355.00	
6200 · Electricity	17,203.67	
6201 · Gas & Hot Water	1,896.99	
6202.01 · Telephone	5,657.98	
6202.02 · Air Cards	1,389.46	
6210 · Sewer Assessment & Usage	1,434.63	
6211 · Water Usage Fees	760.85	
6215.01 · Hydrant Fees - Cumberland	224,070.00	
6215.02 · Hydrant Fees - Pawtucket	56,325.70	
6301 · Building Supplies & Maint.	15,334.23	
6400.01 · Firefighters Salaries	1,032,873.01	
6400.02 · EMT Incentive	30,153.12	
6400.03 · OT Wages	35,051.41	
6400.04 · OT Vacation	191,497.86	
6400.05 · OT Sick	109,921.57	
6400.06 · OT Personal	21,018.77	
6400.07 · OT Injured on Duty Fill In	66,218.86	
6400.08 · Holiday Stipend	67,486.25	
6400.09 · Longevity Pay	46,354.73	
6400.10 · Acting Officer Pay	526.68	
6400.11 · Detail Pay	32,298.00	
6400.12 · Other Salaries	63.81	
6400.13 · Injured on Duty Salaries	43,429.40	
6400.14 · Clothing Allowance	44,100.00	
6400.15 · Education Incentive	7,000.00	
6401 · Payroll Tax Expense	129,626.36	
6402 · Pension Expense	271,988.22	
6410.01 · Healthcare Insurance	410,362.91	

**Cumberland Fire District**  
**Trial Balance**  
As of November 30, 2016

	Nov 30, 16	
	Debit	Credit
6410.02 · Healthcare Co-Pays		35,023.52
6410.03 · Healthcare Reimb. (HRA) -FF	17,460.13	
6410.04 · Healthcare -Dental	26,358.84	
6410.05 · Healthcare -Vision	5,000.00	
6420 · Life Insurance	9,850.00	
6430 · Education Tuition Cost	4,072.00	
6510.01 · Healthcare Insurance -Retirees	56,896.46	
6510.03 · Healthcare Reimb. (HRA)-Retiree	2,733.98	
6510.04 · Healthcare -Dental -Retirees	1,896.25	
6520 · COLA - Retirees	10,311.68	
6600 · Administrative Salaries	112,117.40	
6601 · District Clerk	1,066.68	
6610.01 · Healthcare Insurance -Admin	30,696.24	
6610.02 · Healthcare Co-Pays -Admin		2,597.40
6610.03 · Healthcare Reimb. (HRA)-Admin	5,411.70	
6610.04 · Healthcare -Dental -Admin	2,142.10	
6615 · Payroll Tax Expense -Admin	8,410.36	
6701 · Insurances	284,337.00	
6703.01 · Legal	5,525.00	
6703.03 · Legal - PWSB	1,614.38	
6705 · Office Supplies & Expenses	6,410.14	
6706 · Printing & Postage	2,256.30	
6707 · Newspaper Advertisements	902.93	
6708 · Computer Development Program	346.85	
6709 · Computerized Tax Bills	11,505.05	
6710 · External Accounting Fees	10,000.00	
6711 · Fire Chief Expenses	140.00	
6713 · Grants - Matching Funds	3,552.00	
6714 · Payroll Processing Fees	5,277.40	
6715 · Professional Fees	1,697.42	
6716 · Videographer	600.00	
6720 · Abatements	96,300.92	
6725 · Tax Sale Fee	30,100.00	
6730 · Bank Service Fee	56.00	
6800 · Affiliated Fire Associations	83.90	
6801 · Call Firefighters Stipends	840.00	
6905.01 · Drills & Training	1,360.00	
6905.02 · FP & EMS Training	64.20	
6906 · Medical Examinations	25.00	
7030 · Spec. Fund Radio Box Alarm	6,890.51	
7040 · Spec. Fund Fire Prevention Exp	10,713.34	
7050 · Tax - Legal & Collection Fees	133.80	
<b>TOTAL</b>	<b>12,739,160.42</b>	<b>12,739,160.42</b>