



Cumberland Fire Department

Financial Report

Period Ending: October 31, 2016

Presented: December 13, 2016

Presented by: Diane Karolyshyn, Finance Director

Cumberland Fire District
Balance Sheet
As of October 31, 2016

	Oct 31, 16
ASSETS	
Current Assets	
Checking/Savings	
1001 · Navigant GF Operating	393,309.20
1002 · FNB HRA Checking	7,640.30
1003 · FNB HRA Savings	100,361.69
1004 · FNB Fire Prevention	54,865.07
1005 · Navigant Savings MM	1,490,546.18
1007 · FNB Retiree HealthCare Fund	307,633.89
1008 · FNB Truck Fund	282,312.56
1009 · FNB FP Savings	100,146.74
1010 · Navigant Comm/Training	78,676.95
Total Checking/Savings	2,815,492.58
Other Current Assets	
1205 · Tax Receivable 2015 & Prior	90,171.05
1210 · Tax Receivable 2016	2,114,960.51
1300 · Collection/Returned CK Fees	147.00
1305 · Tax Sale Fees	48,344.55
1310 · Radio Box Fees	3,550.00
Total Other Current Assets	2,257,173.11
Total Current Assets	5,072,665.69
Fixed Assets	
1400 · Land	779,800.00
1500 · Buildings & Improvements	332,623.09
1505 · Vehicles & Equipment	2,767,507.28
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
Total Fixed Assets	196,533.11
Other Assets	
1050 · Petty Cash-Tax Collector	750.00
1055 · Petty Cash Fire Chief	500.00
Total Other Assets	1,250.00
TOTAL ASSETS	5,270,448.80
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	2,804.29
2026 · AFLAC	113.16
2028 · P & F Insurance Assoc.	272.92
2250 · Deferred Income Tax 2015/2016	83,173.40
2251 · Deferred Tax Revenue 2016-2017	2,188,790.84
2280 · Misc Other Deferred Revenue	48,593.02
2285 · Deferred Radio Box Income	3,550.00
Total Other Current Liabilities	2,327,298.23
Total Current Liabilities	2,327,298.23
Total Liabilities	2,327,298.23

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Accrual Basis

Cumberland Fire District
Balance Sheet
As of October 31, 2016

	<u>Oct 31, 16</u>
Equity	
3200 · Unrestricted Net Assets	107,087.33
3300 · Fund Balance transfer from Old	749,789.47
Net Income	<u>2,086,273.77</u>
Total Equity	<u>2,943,150.57</u>
TOTAL LIABILITIES & EQUITY	<u><u>5,270,448.80</u></u>

**Cumberland Fire District
Commissioner's Report**

October 2016

Type	Num	Date	Name	Account	Paid Amount
Check	EFT	10/03/2016	London Health CDH	1002 - FNB HRA Checking	
				6610.03 · Healthcare Reimb. (HRA)-A...	-70.70
				6510.03 · Healthcare Reimb. (HRA)-R...	-209.80
				6510.03 · Healthcare Reimb. (HRA)-R...	-147.90
				6510.03 · Healthcare Reimb. (HRA)-R...	-62.67
				6410.03 · Healthcare Reimb. (HRA) -FF	-203.98
TOTAL					-695.05
Check	EFT	10/11/2016	London Health CDH	1002 - FNB HRA Checking	
				6410.03 · Healthcare Reimb. (HRA) -FF	-200.00
				6410.03 · Healthcare Reimb. (HRA) -FF	-508.76
				6410.03 · Healthcare Reimb. (HRA) -FF	-2,000.00
				6410.03 · Healthcare Reimb. (HRA) -FF	-99.27
TOTAL					-2,808.03
Check	EFT	10/11/2016	Miradore Ltd	1004 - FNB Fire Prevention	
				7040 · Spec. Fund Fire Prevention Exp	-16.14
TOTAL					-16.14
Check	EFT	10/17/2016	London Health CDH	1002 - FNB HRA Checking	
				6410.03 · Healthcare Reimb. (HRA) -FF	-70.70
TOTAL					-70.70
Check	EFT	10/24/2016	London Health CDH	1002 - FNB HRA Checking	
				6410.03 · Healthcare Reimb. (HRA) -FF	-476.00
				6410.03 · Healthcare Reimb. (HRA) -FF	-68.98
				6410.03 · Healthcare Reimb. (HRA) -FF	-131.39
				6410.03 · Healthcare Reimb. (HRA) -FF	-173.20
				6410.03 · Healthcare Reimb. (HRA) -FF	-1,182.91
				6610.03 · Healthcare Reimb. (HRA)-A...	-443.94
				6410.03 · Healthcare Reimb. (HRA) -FF	-281.79
TOTAL					-2,758.21
Check	EFT	10/26/2016		1001 - Navigant GF Operating	
				6730 · Bank Service Fee	-12.00
TOTAL					-12.00
Check	EFT	10/31/2016	London Health CDH	1002 - FNB HRA Checking	
				6410.03 · Healthcare Reimb. (HRA) -FF	-837.42
				6410.03 · Healthcare Reimb. (HRA) -FF	-246.75
TOTAL					-1,084.17
Check	POS	10/04/2016	M.O.M. 'South	1001 - Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-191.24
TOTAL					-191.24
Check	POS	10/06/2016	The Fire Store	1001 - Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-26.97
TOTAL					-26.97
Check	POS	10/11/2016	Intuit	1001 - Navigant GF Operating	
				6705 · Office Supplies & Expenses	-119.98
TOTAL					-119.98
Check	POS	10/14/2016	Amazon.com	1001 - Navigant GF Operating	
				6705 · Office Supplies & Expenses	-13.70
TOTAL					-13.70

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

Type	Num	Date	Name	Account	Paid Amount
Check	POS	10/14/2016	Amazon.com	1001 · Navigant GF Operating	
				6110 · Equipment Purchase & Upgrad...	-92.53
TOTAL					-92.53
Check	POS	10/15/2016	CODE 42 SOFTWARE	1001 · Navigant GF Operating	
				6708 · Computer Development Program	-9.99
TOTAL					-9.99
Check	POS	10/19/2016	Speedway	1001 · Navigant GF Operating	
				6100 · Vehicle Gas & Oil	-75.00
TOTAL					-75.00
Check	POS	10/24/2016	Adobe Systems Inc.	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-64.16
TOTAL					-64.16
Check	POS	10/28/2016	Durastone Corp	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-160.00
TOTAL					-160.00
Check	1002	10/06/2016	Cyber Comm Inc.	1010 · Navigant Comm/Training	
				7030 · Spec. Fund Radio Box Alarm	-1,642.65
TOTAL					-1,642.65
Check	1033	10/20/2016	Verizon Wireless	1004 · FNB Fire Prevention	
				1510 · Fire Prevention Equipment	-4,874.84
TOTAL					-4,874.84
Check	2653	10/06/2016	Allied Auto Parts	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-58.66
TOTAL					-58.66
Check	2654	10/06/2016	Agera Energy	1001 · Navigant GF Operating	
				6200 · Electricity	-665.55
TOTAL					-665.55
Check	2655	10/06/2016	A & P Fire Systems	1001 · Navigant GF Operating	
				6150 · Fire Alarm Testing	-81.00
				6150 · Fire Alarm Testing	-81.00
				6150 · Fire Alarm Testing	-81.00
TOTAL					-243.00
Check	2656	10/06/2016	Critical Tool, Inc.	1001 · Navigant GF Operating	
				6125 · First Aid Equip & Supplies	-363.00
TOTAL					-363.00
Check	2657	10/06/2016	CallBack Staffing Solutions	1001 · Navigant GF Operating	
				6145 · Shared Communications	-1,141.10
TOTAL					-1,141.10

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Type	Num	Date	Name	Account	Paid Amount
Check	2658	10/06/2016	Depault Ace Hardware	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-93.31
				6301 · Building Supplies & Maint.	-65.27
				6301 · Building Supplies & Maint.	-4.99
				6101 · Vehicle Repair & Maintenance	-3.99
				6301 · Building Supplies & Maint.	14.37
TOTAL					-153.19
Check	2659	10/06/2016	Emergency Reporting	1001 · Navigant GF Operating	
				6145 · Shared Communications	-405.67
TOTAL					-405.67
Check	2660	10/06/2016	EXXONMOBIL	1001 · Navigant GF Operating	
				6100 · Vehicle Gas & Oil	-298.57
TOTAL					-298.57
Check	2661	10/06/2016	Fire Engineering	1001 · Navigant GF Operating	
				6800 · Affiliated Fire Associations	-29.00
TOTAL					-29.00
Check	2662	10/06/2016	Firematic Supply Co., Inc.	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-133.27
TOTAL					-133.27
Check	2663	10/06/2016	J.A. Appliance & Kitchen Design	1001 · Navigant GF Operating	
				1520 · Furniture and Fixtures	-152.95
TOTAL					-152.95
Check	2664	10/06/2016	Janitech	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-49.79
TOTAL					-49.79
Check	2665	10/06/2016	ICSC	1001 · Navigant GF Operating	
				6130 · Air Cascade Maintenance	-641.80
TOTAL					-641.80
Check	2666	10/06/2016	National Grid Elec Sta4	1001 · Navigant GF Operating	
				6200 · Electricity	-608.29
TOTAL					-608.29
Check	2667	10/06/2016	National Grid Elec Sta5L	1001 · Navigant GF Operating	
				6200 · Electricity	-25.80
TOTAL					-25.80
Check	2668	10/06/2016	National Grid Elec Sta4L	1001 · Navigant GF Operating	
				6200 · Electricity	-25.80
TOTAL					-25.80
Check	2669	10/06/2016	Purchase Power	1001 · Navigant GF Operating	
				6706 · Printing & Postage	-200.00
TOTAL					-200.00
Check	2670	10/06/2016	Shipman's Fire Equipment	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-385.85
TOTAL					-385.85

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Type	Num	Date	Name	Account	Paid Amount
Check	2671	10/06/2016	TH Malloy & Sons, Inc	1001 · Navigant GF Operating	
				6100 · Vehicle Gas & Oil	-2,162.70
				6100 · Vehicle Gas & Oil	77.21
TOTAL					-2,085.49
Check	2672	10/06/2016	Tap Auto Service	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-538.83
				6101 · Vehicle Repair & Maintenance	-15.00
TOTAL					-553.83
Check	2673	10/06/2016	Video Artistry	1001 · Navigant GF Operating	
				6716 · Videographer	-180.00
TOTAL					-180.00
Check	2674	10/06/2016	W.B. Mason Co., Inc	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-19.10
				6705 · Office Supplies & Expenses	-6.32
TOTAL					-25.42
Check	2675	10/06/2016	Zoll Medical Corp	1001 · Navigant GF Operating	
				6110 · Equipment Purchase & Upgrad...	-407.47
TOTAL					-407.47
Check	2676	10/06/2016	Rossi Law Offices LTD	1001 · Navigant GF Operating	
				7050 · Tax - Legal & Collection Fees	-25.00
TOTAL					-25.00
Check	2677	10/06/2016	Kevin Clarke	1001 · Navigant GF Operating	
				6510.01 · Healthcare Insurance -Retir...	-49.82
TOTAL					-49.82
Check	2678	10/07/2016	Caleb L & Nancy L Minson	1001 · Navigant GF Operating	
				4003 · Tax Revenue Refund	-103.72
TOTAL					-103.72
Check	2679	10/07/2016	Kelley Nickson Morris	1001 · Navigant GF Operating	
				6703.01 · Legal	-750.00
				6703.01 · Legal	-1,837.50
				6703.01 · Legal	-600.00
TOTAL					-3,187.50
Check	2681	10/14/2016	Tyler Cookson	1001 · Navigant GF Operating	
				6430 · Education Tuition Cost	-2,050.00
TOTAL					-2,050.00
Check	2682	10/14/2016	Agera Energy	1001 · Navigant GF Operating	
				6200 · Electricity	-489.83
TOTAL					-489.83
Check	2683	10/14/2016	Blue Cross Blue Shield -MCA	1001 · Navigant GF Operating	
				6510.01 · Healthcare Insurance -Retir...	-879.00
TOTAL					-879.00

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Type	Num	Date	Name	Account	Paid Amount
Check	2684	10/14/2016	Bay Business Machines, Inc	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-442.38
TOTAL					-442.38
Check	2685	10/14/2016	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	2686	10/14/2016	National Grid Elec Sta4	1001 · Navigant GF Operating	
				6200 · Electricity	-533.39
TOTAL					-533.39
Check	2687	10/14/2016	National Grid Elec Sta5	1001 · Navigant GF Operating	
				6200 · Electricity	-534.35
TOTAL					-534.35
Check	2688	10/14/2016	National Grid Elec Sta2	1001 · Navigant GF Operating	
				6200 · Electricity	-412.24
TOTAL					-412.24
Check	2689	10/14/2016	National Grid Gas Sta5	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-58.54
TOTAL					-58.54
Check	2690	10/14/2016	National Grid Elec Sta5A	1001 · Navigant GF Operating	
				6200 · Electricity	-12.58
TOTAL					-12.58
Check	2691	10/14/2016	National Grid Gas Sta2	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-37.26
TOTAL					-37.26
Check	2692	10/14/2016	National Grid Gas Sta1	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-81.61
TOTAL					-81.61
Check	2693	10/14/2016	National Grid Elec Sta1	1001 · Navigant GF Operating	
				6200 · Electricity	-1,072.36
TOTAL					-1,072.36
Check	2694	10/14/2016	National Grid Gas Sta4	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-51.21
TOTAL					-51.21
Check	2695	10/14/2016	National Grid Gas Sta5A	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-44.00
TOTAL					-44.00

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

Type	Num	Date	Name	Account	Paid Amount
Check	2696	10/14/2016	Northeast Rescue Systems	1001 · Navigant GF Operating	
				6110 · Equipment Purchase & Upgrad...	-2,309.00
				6110 · Equipment Purchase & Upgrad...	-2,309.00
				6110 · Equipment Purchase & Upgrad...	-2,309.00
				6110 · Equipment Purchase & Upgrad...	-2,309.00
TOTAL					-9,236.00
Check	2697	10/14/2016	Northeast Rescue Systems	1001 · Navigant GF Operating	
				6110 · Equipment Purchase & Upgrad...	-78.00
TOTAL					-78.00
Check	2698	10/14/2016	NorthEast Electrical	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-79.80
				6301 · Building Supplies & Maint.	-36.36
				6301 · Building Supplies & Maint.	-38.62
TOTAL					-154.78
Check	2699	10/14/2016	NAPA Auto Parts	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-17.99
				6130 · Air Cascade Maintenance	-4.99
TOTAL					-22.98
Check	2700	10/14/2016	Shipman's Fire Equipment	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-368.76
TOTAL					-368.76
Check	2701	10/14/2016	Rui A and Elizabeth C Azevedo	1001 · Navigant GF Operating	
				4003 · Tax Revenue Refund	-168.64
TOTAL					-168.64
Check	2702	10/14/2016	Patrick M & Kimberly M Butler	1001 · Navigant GF Operating	
				4003 · Tax Revenue Refund	-209.57
TOTAL					-209.57
Check	2703	10/18/2016	MA Fire Academy	1001 · Navigant GF Operating	
				6905.01 · Drills & Training	-180.00
TOTAL					-180.00
Check	2704	10/20/2016	Blue Cross & Blue Shield	1001 · Navigant GF Operating	
				6410.01 · Healthcare Insurance	-67,693.76
				6510.01 · Healthcare Insurance -Retir...	-8,549.56
				6610.01 · Healthcare Insurance -Admin	-5,036.04
TOTAL					-81,279.36
Check	2705	10/20/2016	Janitech	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-88.90
TOTAL					-88.90
Check	2706	10/20/2016	Michelle D. Baker, Esq.	1001 · Navigant GF Operating	
				6725 · Tax Sale Fee	-16,300.00
TOTAL					-16,300.00
Check	2707	10/20/2016	Narragansett Bay Comm Sta4	1001 · Navigant GF Operating	
				6210 · Sewer Assessment & Usage	-45.90
TOTAL					-45.90

**Cumberland Fire District
Commissioner's Report**

October 2016

Type	Num	Date	Name	Account	Paid Amount
Check	2708	10/20/2016	Narragansett Bay Comm Sta1	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	-102.26
TOTAL					-102.26
Check	2709	10/20/2016	Narragansett Bay Comm Sta2	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	-77.44
TOTAL					-77.44
Check	2710	10/20/2016	Pawtucket Water Supply -Hydrants	1001 · Navigant GF Operating 6215.02 · Hydrant Fees - Pawtucket	-11,104.45
TOTAL					-11,104.45
Check	2711	10/20/2016	Pawtucket Water Supply Board	1001 · Navigant GF Operating 6211 · Water Usage Fees	-62.03
TOTAL					-62.03
Check	2712	10/20/2016	Northeast Rescue Systems	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	-150.00
TOTAL					-150.00
Check	2713	10/20/2016	Shell Fleet Plus	1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil	-64.66
TOTAL					-64.66
Check	2714	10/20/2016	Verizon Wireless	1001 · Navigant GF Operating 6202.02 · Air Cards 6202.02 · Air Cards	-160.06 -490.88
TOTAL					-650.94
Check	2715	10/20/2016	W.B. Mason Co., Inc	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	-107.94
TOTAL					-107.94
Check	2716	10/27/2016	Belmont Springs	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	-61.28 -33.39 -29.46 -31.27
TOTAL					-155.40
Check	2718	10/27/2016	London Health Administrator	1001 · Navigant GF Operating 6410.03 · Healthcare Reimb. (HRA) -FF 6410.03 · Healthcare Reimb. (HRA) -FF 6610.03 · Healthcare Reimb. (HRA)-A... 6510.03 · Healthcare Reimb. (HRA)-R...	-726.75 -200.00 -51.00 -25.50
TOTAL					-1,003.25
Check	2719	10/27/2016	Cox Communications	1001 · Navigant GF Operating 6202.01 · Telephone	-892.76
TOTAL					-892.76
Check	2720	10/27/2016	C & S Specialty, Inc.	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-70.45
TOTAL					-70.45

**Cumberland Fire District
Commissioner's Report**

October 2016

Type	Num	Date	Name	Account	Paid Amount
Check	2721	10/27/2016	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	2722	10/27/2016	Janitech	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-280.40
				6301 · Building Supplies & Maint.	-299.50
				6301 · Building Supplies & Maint.	31.68
TOTAL					-548.22
Check	2723	10/27/2016	L & J Auto	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-66.00
				6101 · Vehicle Repair & Maintenance	-347.28
				6101 · Vehicle Repair & Maintenance	-59.15
TOTAL					-472.43
Check	2724	10/27/2016	NorthEast Electrical	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-43.76
TOTAL					-43.76
Check	2725	10/27/2016	S&D Road Service	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-17.53
				6101 · Vehicle Repair & Maintenance	-86.13
				6101 · Vehicle Repair & Maintenance	-106.87
				6101 · Vehicle Repair & Maintenance	-18.98
TOTAL					-229.51
Check	2726	10/27/2016	Simon's Supply	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-171.33
TOTAL					-171.33
Check	2727	10/27/2016	Staples Credit	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-129.70
				6705 · Office Supplies & Expenses	-169.28
				6705 · Office Supplies & Expenses	-154.47
				6705 · Office Supplies & Expenses	39.65
TOTAL					-413.80
Check	2728	10/27/2016	Shell Fleet Plus	1001 · Navigant GF Operating	
				6100 · Vehicle Gas & Oil	-324.60
TOTAL					-324.60
Check	2729	10/27/2016	Verizon	1001 · Navigant GF Operating	
				6202.01 · Telephone	-106.84
TOTAL					-106.84
Check	2730	10/27/2016	The Valley Breeze	1001 · Navigant GF Operating	
				6707 · Newspaper Advertisements	-200.00
TOTAL					-200.00
Check	2731	10/27/2016	Woonsocket Door	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-1,480.00
TOTAL					-1,480.00

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

	Jul - Oct 16	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000.01 · Tax Revenue 2016	5,039,836.41	7,035,553.96	(1,995,717.55)	71.6%
4001 · Tax Revenue 2015 & Prior	21,322.52	218,688.00	(197,365.48)	9.8%
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	7,821.54	40,000.00	(32,178.46)	19.6%
4015 · Fire Prevention/Plan Review	16,567.00	42,000.00	(25,433.00)	39.4%
4050 · Interest Income General Fund	3,315.80	10,000.00	(6,684.20)	33.2%
4055 · Interest Income HRA Fund	80.53	200.00	(119.47)	40.3%
4060 · Interest Income Truck Fund	235.97	25.00	210.97	943.9%
4065 · Interest Income Fire Prevention	80.96	0.00	80.96	100.0%
4070 · Interest Income-Retiremt Health	248.67	100.00	148.67	248.7%
4075 · Interest Income Comm/Training	0.00	25.00	(25.00)	0.0%
4105 · Reimbursed Ins.-Former Employee	6,843.00	21,040.80	(14,197.80)	32.5%
4110 · Miscellaneous Other Income	2,694.08	5,000.00	(2,305.92)	53.9%
4110.1 · Revenue Rescue Income	1,732.50	8,000.00	(6,267.50)	21.7%
4110.2 · Insurance Reimbursement	1,233.00	0.00	1,233.00	100.0%
4110.3 · Detail Reimbursement	28,588.90	15,000.00	13,588.90	190.6%
4110.4 · IOD Ins. Reimbursement	32,400.00	0.00	32,400.00	100.0%
4110.5 · Fire Prevention Reimbursement	0.00	61,500.00	(61,500.00)	0.0%
4110.6 · Grant Income	2,200.00	0.00	2,200.00	100.0%
4113 · Income Radio Box 2016	20,875.00	23,000.00	(2,125.00)	90.8%
4114 · Income Radio Box 2015 & Prior	250.00	0.00	250.00	100.0%
4115 · Tax Sale Fee Income	4,075.45	35,000.00	(30,924.55)	11.6%
4200 · Sale of Assets	0.00	0.00	0.00	0.0%
4300 · Transfer from Surplus (Cap Exp)	0.00	65,000.00	(65,000.00)	0.0%
Total Income	5,180,044.44	7,580,232.76	(2,400,188.32)	68.3%
Gross Profit	5,180,044.44	7,580,232.76	(2,400,188.32)	68.3%
Expense				
6100 · Vehicle Gas & Oil	10,556.48	65,000.00	(54,443.52)	16.2%
6101 · Vehicle Repair & Maintenance	35,241.66	77,000.00	(41,758.34)	45.8%
6110 · Equipment Purchase & Upgrading	13,226.51	30,000.00	(16,773.49)	44.1%
6112 · Equipment Supplies & Repairs	2,798.59	5,000.00	(2,201.41)	56.0%
6113 · Equip Testing & Certification	9,503.25	5,000.00	4,503.25	190.1%
6120 · Radio Equip Upgrades & Maint	43.95	5,000.00	(4,956.05)	0.9%
6125 · First Aid Equip & Supplies	2,202.98	10,000.00	(7,797.02)	22.0%
6130 · Air Cascade Maintenance	646.79	2,000.00	(1,353.21)	32.3%
6140 · Communications Upgrades	365.00	2,000.00	(1,635.00)	18.3%
6145 · Shared Communications	3,104.07	4,500.00	(1,395.93)	69.0%
6150 · Fire Alarm Testing	299.00	1,500.00	(1,201.00)	19.9%
6200 · Electricity	14,738.34	36,000.00	(21,261.66)	40.9%
6201 · Gas & Hot Water	1,342.26	15,000.00	(13,657.74)	8.9%
6202.01 · Telephone	4,759.48	12,000.00	(7,240.52)	39.7%
6202.02 · Air Cards	909.24	0.00	909.24	100.0%
6210 · Sewer Assessment & Usage	888.06	3,500.00	(2,611.94)	25.4%
6211 · Water Usage Fees	720.25	8,000.00	(7,279.75)	9.0%
6215.01 · Hydrant Fees - Cumberland	224,070.00	184,600.00	39,470.00	121.4%
6215.02 · Hydrant Fees - Pawtucket	44,851.10	137,088.00	(92,236.90)	32.7%
6301 · Building Supplies & Maint.	13,925.44	21,298.00	(7,372.56)	65.4%
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	828,546.12	2,820,919.42	(1,992,373.30)	29.4%
6400.02 · EMT Incentive	24,214.80	81,800.00	(57,585.20)	29.6%
6400.03 · OT Wages	24,229.13	0.00	24,229.13	100.0%
6400.04 · OT Vacation	162,771.69	374,400.00	(211,628.31)	43.5%
6400.05 · OT Sick	84,104.39	164,500.77	(80,396.38)	51.1%
6400.06 · OT Personal	17,487.79	49,848.72	(32,360.93)	35.1%
6400.07 · OT Injured on Duty Fill In	53,936.26	0.00	53,936.26	100.0%
6400.08 · Holiday Stipend	54,193.96	162,745.35	(108,551.39)	33.3%
6400.09 · Longevity Pay	32,832.03	121,436.23	(88,604.20)	27.0%
6400.10 · Acting Officer Pay	498.96	2,000.00	(1,501.04)	24.9%
6400.11 · Detail Pay	30,870.00	15,000.00	15,870.00	205.8%

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

	Jul - Oct 16	Budget	\$ Over Budget	% of Budget
6400.12 · Other Salaries	39.57	20,000.00	(19,960.43)	0.2%
6400.13 · Injured on Duty Salaries	34,743.52	0.00	34,743.52	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	105,036.71	289,334.53	(184,297.82)	36.3%
6402 · Pension Expense	217,129.64	711,141.69	(494,012.05)	30.5%
6410.01 · Healthcare Insurance	338,468.80	867,414.20	(528,945.40)	39.0%
6410.02 · Healthcare Co-Pays	(28,027.74)	(94,918.98)	66,891.24	29.5%
6410.03 · Healthcare Reimb. (HRA) -FF	14,147.25	68,000.00	(53,852.75)	20.8%
6410.04 · Healthcare -Dental	21,079.33	64,964.91	(43,885.58)	32.4%
6410.05 · Healthcare -Vision	4,900.00	5,100.00	(200.00)	96.1%
6420 · Life Insurance	7,350.00	7,650.00	(300.00)	96.1%
6430 · Education Tuition Cost	4,072.00	8,000.00	(3,928.00)	50.9%
6510.01 · Healthcare Insurance -Retirees	46,458.08	121,315.65	(74,857.57)	38.3%
6510.03 · Healthcare Reimb. (HRA)-Retiree	2,733.98	0.00	2,733.98	100.0%
6510.04 · Healthcare -Dental -Retirees	1,517.00	4,213.92	(2,696.92)	36.0%
6520 · COLA - Retirees	10,311.68	10,311.68	0.00	100.0%
6600 · Administrative Salaries	90,249.18	284,637.70	(194,388.52)	31.7%
6601 · District Clerk	533.34	3,200.00	(2,666.66)	16.7%
6605 · District Commissioner Stipends	0.00	23,000.00	(23,000.00)	0.0%
6610.01 · Healthcare Insurance -Admin	25,180.20	67,718.00	(42,537.80)	37.2%
6610.02 · Healthcare Co-Pays -Admin	(2,077.92)	(7,772.82)	5,694.90	26.7%
6610.03 · Healthcare Reimb. (HRA)-Admin	5,091.95	6,500.00	(1,408.05)	78.3%
6610.04 · Healthcare -Dental -Admin	1,713.68	6,444.00	(4,730.32)	26.6%
6615 · Payroll Tax Expense -Admin	6,736.11	21,774.79	(15,038.68)	30.9%
6701 · Insurances	275,318.00	320,000.00	(44,682.00)	86.0%
6703.01 · Legal	3,187.50	15,000.00	(11,812.50)	21.3%
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	6,241.51	9,500.00	(3,258.49)	65.7%
6706 · Printing & Postage	2,043.17	5,000.00	(2,956.83)	40.9%
6707 · Newspaper Advertisements	200.00	750.00	(550.00)	26.7%
6708 · Computer Development Program	169.94	2,500.00	(2,330.06)	6.8%
6709 · Computerized Tax Bills	11,505.05	12,000.00	(494.95)	95.9%
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)	71.0%
6714 · Payroll Processing Fees	4,504.90	12,000.00	(7,495.10)	37.5%
6715 · Professional Fees	362.42	0.00	362.42	100.0%
6716 · Videographer	360.00	3,000.00	(2,640.00)	12.0%
6720 · Abatements	79,055.78	20,000.00	59,055.78	395.3%
6725 · Tax Sale Fee	30,100.00	20,000.00	10,100.00	150.5%
6730 · Bank Service Fee	48.00	0.00	48.00	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	0.00	3,000.00	(3,000.00)	0.0%
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	6,820.17	7,500.00	(679.83)	90.9%
7040 · Spec. Fund Fire Prevention Exp	9,920.54	18,000.00	(8,079.46)	55.1%
7050 · Tax - Legal & Collection Fees	94.47	1,000.00	(905.53)	9.4%
7100 · Depreciation Expense	0.00	0.00	0.00	0.0%
Total Expense	3,093,770.67	7,580,232.76	(4,486,462.09)	40.8%
Net Ordinary Income	2,086,273.77	0.00	2,086,273.77	100.0%
Net Income	2,086,273.77	0.00	2,086,273.77	100.0%

Cumberland Fire District

Trial Balance

As of October 31, 2016

	Oct 31, 16	
	Debit	Credit
1001 · Navigant GF Operating	393,309.20	
1002 · FNB HRA Checking	7,640.30	
1003 · FNB HRA Savings	100,361.69	
1004 · FNB Fire Prevention	54,865.07	
1005 · Navigant Savings MM	1,490,546.18	
1007 · FNB Retiree HealthCare Fund	307,633.89	
1008 · FNB Truck Fund	282,312.56	
1009 · FNB FP Savings	100,146.74	
1010 · Navigant Comm/Training	78,676.95	
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	90,171.05	
1210 · Tax Receivable 2016	2,114,960.51	
1300 · Collection/Returned CK Fees	147.00	
1305 · Tax Sale Fees	48,344.55	
1310 · Radio Box Fees	3,550.00	
1400 · Land	779,800.00	
1500 · Buildings & Improvements	332,623.09	
1505 · Vehicles & Equipment	2,767,507.28	
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		2,804.29
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.		272.92
2035 · CMEFCU - SAVINGS	0.00	
2250 · Deferred Income Tax 2015/2016		83,173.40
2251 · Deferred Tax Revenue 2016-2017		2,188,790.84
2280 · Misc Other Deferred Revenue		48,593.02
2285 · Deferred Radio Box Income		3,550.00
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	

Cumberland Fire District

Trial Balance

11/08/16

As of October 31, 2016

Accrual Basis

	Oct 31, 16	
	Debit	Credit
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		5,039,836.41
4001 · Tax Revenue 2015 & Prior		21,322.52
4003 · Tax Revenue Refund	10,439.89	
4007 · NSF Fee Reimbursement Income		83.00
4010 · Interest Income- Past Due Taxes		7,821.54
4015 · Fire Prevention/Plan Review		16,567.00
4050 · Interest Income General Fund		3,315.80
4055 · Interest Income HRA Fund		80.53
4060 · Interest Income Truck Fund		235.97
4065 · Interest Income Fire Prevention		80.96
4070 · Interest Income-Retiremt Health		248.67
4105 · Reimbursed Ins.-Former Employee		6,843.00
4110 · Miscellaneous Other Income		2,694.08
4110.1 · Revenue Rescue Income		1,732.50
4110.2 · Insurance Reimbursement		1,233.00
4110.3 · Detail Reimbursement		28,588.90
4110.4 · IOD Ins. Reimbursement		32,400.00
4110.6 · Grant Income		2,200.00
4113 · Income Radio Box 2016		20,875.00
4114 · Income Radio Box 2015 & Prior		250.00
4115 · Tax Sale Fee Income		4,075.45
6100 · Vehicle Gas & Oil	10,556.48	
6101 · Vehicle Repair & Maintenance	35,241.66	
6110 · Equipment Purchase & Upgrading	13,226.51	
6112 · Equipment Supplies & Repairs	2,798.59	
6113 · Equip Testing & Certification	9,503.25	
6120 · Radio Equip Upgrades & Maint	43.95	
6125 · First Aid Equip & Supplies	2,202.98	
6130 · Air Cascade Maintenance	646.79	
6140 · Communications Upgrades	365.00	
6145 · Shared Communications	3,104.07	
6150 · Fire Alarm Testing	299.00	
6200 · Electricity	14,738.34	
6201 · Gas & Hot Water	1,342.26	
6202.01 · Telephone	4,759.48	
6202.02 · Air Cards	909.24	
6210 · Sewer Assessment & Usage	888.06	
6211 · Water Usage Fees	720.25	
6215.01 · Hydrant Fees - Cumberland	224,070.00	
6215.02 · Hydrant Fees - Pawtucket	44,851.10	
6301 · Building Supplies & Maint.	13,925.44	
6400.01 · Firefighters Salaries	828,546.12	
6400.02 · EMT Incentive	24,214.80	
6400.03 · OT Wages	24,229.13	
6400.04 · OT Vacation	162,771.69	
6400.05 · OT Sick	84,104.39	
6400.06 · OT Personal	17,487.79	
6400.07 · OT Injured on Duty Fill In	53,936.26	
6400.08 · Holiday Stipend	54,193.96	
6400.09 · Longevity Pay	32,832.03	
6400.10 · Acting Officer Pay	498.96	
6400.11 · Detail Pay	30,870.00	
6400.12 · Other Salaries	39.57	
6400.13 · Injured on Duty Salaries	34,743.52	
6400.14 · Clothing Allowance	44,100.00	
6400.15 · Education Incentive	7,000.00	
6401 · Payroll Tax Expense	105,036.71	
6402 · Pension Expense	217,129.64	
6410.01 · Healthcare Insurance	338,468.80	
6410.02 · Healthcare Co-Pays		28,027.74

Cumberland Fire District

Trial Balance

11/08/16

As of October 31, 2016

Accrual Basis

	Oct 31, 16	
	Debit	Credit
6410.03 · Healthcare Reimb. (HRA) -FF	14,147.25	
6410.04 · Healthcare -Dental	21,079.33	
6410.05 · Healthcare -Vision	4,900.00	
6420 · Life Insurance	7,350.00	
6430 · Education Tuition Cost	4,072.00	
6510.01 · Healthcare Insurance -Retirees	46,458.08	
6510.03 · Healthcare Reimb. (HRA)-Retiree	2,733.98	
6510.04 · Healthcare -Dental -Retirees	1,517.00	
6520 · COLA - Retirees	10,311.68	
6600 · Administrative Salaries	90,249.18	
6601 · District Clerk	533.34	
6610.01 · Healthcare Insurance -Admin	25,180.20	
6610.02 · Healthcare Co-Pays -Admin		2,077.92
6610.03 · Healthcare Reimb. (HRA)-Admin	5,091.95	
6610.04 · Healthcare -Dental -Admin	1,713.68	
6615 · Payroll Tax Expense -Admin	6,736.11	
6701 · Insurances	275,318.00	
6703.01 · Legal	3,187.50	
6703.03 · Legal - PWSB	1,614.38	
6705 · Office Supplies & Expenses	6,241.51	
6706 · Printing & Postage	2,043.17	
6707 · Newspaper Advertisements	200.00	
6708 · Computer Development Program	169.94	
6709 · Computerized Tax Bills	11,505.05	
6713 · Grants - Matching Funds	3,552.00	
6714 · Payroll Processing Fees	4,504.90	
6715 · Professional Fees	362.42	
6716 · Videographer	360.00	
6720 · Abatements	79,055.78	
6725 · Tax Sale Fee	30,100.00	
6730 · Bank Service Fee	48.00	
6800 · Affiliated Fire Associations	83.90	
6801 · Call Firefighters Stipends	840.00	
6905.01 · Drills & Training	1,360.00	
6906 · Medical Examinations	25.00	
7030 · Spec. Fund Radio Box Alarm	6,820.17	
7040 · Spec. Fund Fire Prevention Exp	9,920.54	
7050 · Tax - Legal & Collection Fees	94.47	
TOTAL	12,654,885.18	12,654,885.18

Cumberland Fire District

Pamela Fontaine Tax Collector

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

TAX COLLECTOR REPORT OCTOBER 2016

TAX YEAR	OUTSTANDING	COLLECTED	% OF TOTAL
2013 & prior	\$ 13,859.92	\$	
2014	\$ 5,527.35	\$	
2015	\$ 68,773.54	\$ 1,771.57	3 %
2016	\$ 2,096,617.81	\$ 717,190.77	34 %

TOTAL TAXES COLLECTED	\$ 718,480.41
INTEREST	\$ 2,479.76
TOTAL TAXES AND INTEREST	<u>\$ 720,960.17</u>

TOTAL NUMBER OF PAYMENTS POSTED:	3280	
TOTAL NUMBER OF CREDIT CARD PAYMENTS POSTED	318	9%

Cumberland Fire District

Tax Collector

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

October 31, 2016

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

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

The Tax Sale date has been rescheduled for Tuesday, February 7, 2017. Now, we have taken 27 properties off the tax sale list. The 90 day notices will be mailed the week of November 1, 2016.

We had a fairly good response to the Delinquent Notices that were sent in September due October 17, 2016.

Respectfully Submitted,

Pamela J. Fontaine
Tax Collector