

Cumberland Fire District

Cynthia Ouellette, District 3
Chair

Robert Archambault, District 1
Commissioner
Dana Jones, District 4
Commissioner
Paul Santoro, At Large
Commissioner

Timothy Hogan, District 2
Commissioner
Ronald Champagne, District 5
Vice Chairman
James Scullin, At Large
Commissioner

AGENDA

REGULAR MEETING OF THE CUMBERLAND FIRE DISTRICT

February 27, 2018 7:00 pm

CUMBERLAND TOWN HALL, EVERETT "MOE" BONNER JR. TOWN COUNCIL CHAMBERS
45 BROAD STREET, CUMBERLAND RI

1. CALL TO ORDER AND ROLL CALL
2. EXECUTIVE SESSION - VOTE TO GO INTO EXECUTIVE SESSION TO DISCUSS ITEMS OF BUSINESS CITED IN R.I.G.L. SECTION 42-46-5 (a) (1-9)
 - A. Discussion pertaining to collective bargaining.
R.I.G.L. § 45-46-5(a)(2)
3. MOMENT OF SILENCE AND PLEDGE OF ALLEGIANCE
4. GENERAL ANNOUNCEMENTS
5. CONSENT AGENDA
 - A. Approval of minutes from 1.23.18 meeting
6. COMMUNICATIONS
7. OLD BUSINESS
8. NEW BUSINESS
 - A. Finance Reports
December 2017 and January, 2018
 - B. Chief's Report
January, 2017

C. RESOLUTION FC2018-03 - ..Aresolution authorizing Chairwoman Cynthic1 Ouellette to Enter into a Contract with Hague, Sahady & Co., P.C. to perform the annual audit for the Cumberland Fire District for Fiscal Year Ending June 30, 2018 and with two additional options for Fiscal Years Ending June 30, 2019 and June 30, 2020

D. Discussion of potential bond referendum to provide financing for Station 2 replacement; possible action

9. PUBLIC INPUT

10. ADJOURNMENT

This meeting location is accessible to the handicapped. Individuals requiring interpreter services for the hearing impaired or need additional information should notify Headquarters at (401) 658-0544 no less than 48 hours before the meeting.

Posted: SOS Web Site
Cumberland Town Hall (45 Broad Street)
Cumberland Fire Department HQ
(3502 Mendon Road)
Posted a minimum of 48 hours prior to meeting

1 **PROPOSED MINUTES**
2 **OF THE MEETING OF THE**
3 **CUMBERLAND FIRE DISTRICT**

4
5 **January 23, 2018**

6
7 **7:00 PM**

8
9 **CUMBERLAND PUBLIC LIBRARY**
10 **COMMUNITY ROOM**
11 **1464 DIAMOND HILL ROAD**
12 **CUMBERLAND, RI 02864**
13

14 **1. CALL TO ORDER**

15
16 The meeting was called to order at 7:00 p.m. by Chairperson Ouellette.

17
18 Present were Commissioners Archambault, Jones, Santoro, Hogan, Scullin and
19 Chairperson Ouellette. Absent was Commissioner Champagne.

20
21 Also present were Solicitor Morris, Chief Kenneth Finlay and Finance Director
22 Diane Karolyshyn.

23
24 **2. MOMENT OF SILENCE AND PLEDGE OF ALLEGIANCE**

25
26 **3. GENERAL ANNOUNCEMENTS**

27 a. Citations for two life-saving incidents were present by Chief Finlay
28 and Chairperson Ouellette.

29 b. Commissioner Santoro makes an announcement regarding the
30 Personnel Subcommittee meeting and the Resolution pertaining to
31 employee benefits. He also stated that he would like to have the
32 Resolution put on next month's agenda.

33 c. Commissioner Scullin announces that he is on the Charter Review
34 Commission and that he will propose a Town Fire Department at the
35 next meeting on February 12, 2018 at 7:00 pm at the Hayden Center at
36 the Library Complex.

37 d. Commissioner Scullin announces to the Board that he received a
38 very disturbing phone call from Chairperson Ouellette and that he
39 thought she crossed the line regarding ethics and possibly other issues

and he will be filling a complaint with the Rhode Island Ethics Commission for an investigation.

e. Chairperson Ouellette announces that a roundtable discussion will be held on Saturday at 9:00 am at the Hayden Center regarding the possibility of building a new station at Station 2.

4. CONSENT AGENDA

a. Approval of Minutes from December 18, 2017 meeting. Motion to approve the Minutes is made by Commissioner Santoro; seconded by Commissioner Archambault. No discussion. Commissioner Hogan abstained. Vote taken; passed 5-0 approved.

b. Approval of Minutes from January 2, 2018 meeting. Motion to approve the Minutes is made by Commissioner Hogan; seconded by Commissioner Santoro. No discussion. Vote taken; passed 6-0.

5. COMMUNICIATIONS

a. Submission of Audit Report. The Finance Director states that the December Financial Report is not finalized and when it is ready she will forward it to the Board for next month's agenda. Commissioner Scullin asks the Finance Director a question regarding benefits. The Finance Director responds that the auditors prepare those figures.

6. OLD BUSINESS

There was no old business.

7. NEW BUSINESS

b. Chief's Report

The Annual Report for 2017 is read by Chief Finlay. Commissioner Santoro asks the Chief a question regarding reimbursement for injured fire fighters. The Chief responds in detail and remarks that the issue will be reviewed in February. The Chairperson asks the Chief to list the awards given out in the next Annual Report. The Chief responds in agreement.

c. FC-R-2018-02 Authorizing the Finance director to pay Minuteman Trucks, Inc., in an amount not to exceed \$4,822.51 is read by Chairperson Ouellette. Motion to approve Resolution FC-R-2018-02 is made by Commissioner Santoro; seconded by Commissioner Jones. Commissioner Santoro asks to which vehicle the repair was

77 made and the Chief responded Engine 3. Vote was taken; 6-0
78 approved.

79 d. FC-R-2018-01-A Amending the By-Laws to add a section relating to
80 tax sale policy is read by Chairperson Ouellette. Motion to approve
81 Resolution FC-R-2018-01-A is made by Commissioner
82 Archambault; seconded by Commissioner Hogan. Commissioner
83 Scullin has 3 amendments he would like made to the Resolution.
84 The first is that a \$200.00 prior year balance be necessary before
85 tax sale proceedings would begin. Commissioner Santoro asks for
86 clarification. Commissioner Scullin responds that the \$200.00 prior
87 year balance would be in addition to the first quarter delinquency.
88 Further discussion ensues. Chairperson Ouellette asks
89 Commissioner Scullin to recuse himself from voting on the
90 amendment. Commissioner Santoro asks a five-minute
91 adjournment to speak with the Solicitor in Executive Session.
92 Commissioner Santoro makes a Motion to go into Executive
93 Session. Commissioner Hogan removes his second. The Solicitor
94 responds that they cannot go into Executive Session as it is not on
95 the agenda. The Board takes a five-minute recess. After the
96 recess, the Solicitor explains to commissioner Santoro the process
97 for amending resolutions and specifically this particular resolution.
98 There is no second and the Motion to approve Resolution FC-R-
99 2018-01-A fails.

100 Commissioner Scullin makes a Motion to include in Section 8 of the
101 Resolution a \$200.00 prior year balance before the start of tax
102 sales. Discussion ensues regarding the collection of taxes and the
103 tax sale process. There was no second. Discussion ensues
104 regarding the Fire District's future need for loans. Commissioners
105 state their thoughts about going forward with the amendment
106 before them. Commissioner Scullin states that it was a 4-1 vote.

107 Commissioner Scullin then states he would like a Motion to amend
108 line 27 to read "for the term of their office". Commissioner Hogan
109 seconds. Vote is taken; passes 5-1 to amend the Resolution.

110 Commissioner Santoro states he would like to make a Motion to
111 amend the Resolution on line 33 to read "by certified mail".
112 Commissioner Santoro withdraws his Motion to amend.

113 Commissioner Archambault makes a Motion to approve the
114 Resolution; Commissioner Santoro seconds. Vote is taken.
115 Resolution with amended line 27 passes 5-1.
116
117

118 **8. PUBLIC INPUT**

119
120 The first person to speak is *Joe Altangi* who lives at 22 *Blackstone*
121 *Street*. He states that he disputes the \$100.00 tax sale fee. He states the tax
122 sale fee is an associated fee and should would be removed if taxes were paid
123 by December 29, 2017. The Solicitor then reads the Tax Sale Notice Mr.
124 *Altangi* presented to the Board. Discussion ensues regarding tax sales and
125 fees.
126

127 The Chairperson addresses the next speaker and advises her that this would
128 be her third time speaking at Board meeting and she will put her on a timer. An
129 unidentified person loudly and rudely complains to the Chairperson. The next
130 speaker does not identify herself and begins her complaint.
131

132 **9. ADJOURNMENT**

133
134 Motion to adjourn is made by Commissioner Archambault; seconded by
135 Commissioner Hogan. Vote taken. Motion to adjourn passes 6 -0.
136
137
138
139



Cumberland Fire Department

Financial Report

Period Ending: December 31, 2017

Presented: February 27, 2018

Presented by: Diane Karolyshyn, Finance Director

Cumberland Fire District
Balance Sheet
As of December 31, 2017

	<u>Dec 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Navigant GF Operating	487,031.28
1002 · FNB HRA Checking	5,380.11
1004 · FNB Fire Prevention	59,594.87
1005 · Navigant Savings MM	799,637.88
1007 · FNB Retiree HealthCare Fund	257,016.36
1008 · FNB Truck Fund	40.03
1009 · FNB FP Savings	16.76
1010 · Navigant Comm/Training	91,762.65
1011 · Navigant CD	<u>105,901.42</u>
Total Checking/Savings	1,806,381.36
Other Current Assets	
1210 · Tax Receivable 2016 & Prior	35,384.16
1215 · Tax Receivable 2017	1,584,347.63
1300 · Collection/Returned CK Fees	115.00
1305 · Tax Sale Fees	29,169.90
1310 · Radio Box Fees	2,175.00
1311 · FF Detail Receivable	1,432.20
1312 · Fire Prevention Fees	240.00
1313 · Misc Fire Prevention Receivable	57.00
1320.01 · Prepaid Expenses-Insurances	144,858.46
1320.02 · Prepaid Expenses-Hydrant Fees	111,534.98
1320.03 · Prepaid Expenses-COLA	5,111.70
1320.04 · Prepaid Expenses-Clothing Allow	19,350.00
1320.05 · Prepaid Expenses-Tax Sale Fees	53,483.58
1320.06 · Prepaid Expenses-Comp Tx Bills	4,604.18
1320.08 · Prepaid Expenses-Comm Stipends	1,891.68
1320.09 · Prepaid Expenses-Educ Incentive	1,108.32
1320.10 · Prepaid Expenses-Equip Testing	3,156.15
1320.11 · Pepsaid Expenses-Radio Box Fund	5,109.42
1320.12 · Prepaid Expense-Turnout Gear	<u>7,209.00</u>
Total Other Current Assets	<u>2,010,338.36</u>
Total Current Assets	3,816,719.72
Fixed Assets	
1400 · Land	779,800.00
1500 · Buildings & Improvements	1,545,903.09
1505 · Vehicles & Equipment	3,163,276.76
1506 · Radio Equipment	76,354.12
1510 · Fire Prevention Equipment	551,383.84
1515 · Office Equipment	12,021.87
1520 · Furniture and Fixtures	17,022.90
1600 · Accumulated Depreciation	<u>-4,467,717.00</u>
Total Fixed Assets	1,678,045.58
Other Assets	
1050 · Petty Cash-Tax Collector	750.00
1055 · Petty Cash Fire Chief	<u>500.00</u>
Total Other Assets	<u>1,250.00</u>
TOTAL ASSETS	<u><u>5,496,015.30</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2005 · Accrued Payroll at FYE	76,929.00
2013 · Payroll Tax SDI WH	230.74
2026 · AFLAC	1,008.29
2028 · P & F Insurance Assoc.	117.83
2250 · Deferred Tax Revenue 2015/2016	5,998.00
2251 · Deferred Taxes 2016 & prior	68,809.16
2252 · Deferred Tax Revenue 2017-2018	3,710,879.02
2253 · Deferred Tax Revenue 2018-2019	5,129.91
2280 · Misc Other Deferred Revenue	105.00
2281 · Deferred Tax Sale Fee Income	98,835.83
2285 · Deferred Radio Box Income	13,133.32
2510 · Notes Payable - L-1 Truck Loan	92,702.73
2600 · Accrued Expenses	<u>16,292.90</u>
Total Other Current Liabilities	<u>4,089,971.73</u>
Total Current Liabilities	<u>4,089,971.73</u>
Total Liabilities	4,089,971.73
Equity	
3200 · Unrestricted Net Assets	-236,943.92
3300 · Fund Balance transfer from Old	1,722,932.47
Net Income	<u>-79,944.98</u>
Total Equity	<u>1,406,043.57</u>
TOTAL LIABILITIES & EQUITY	<u><u>5,496,015.30</u></u>

10:46 AM
01/26/18

Cumberland Fire District
Commissioner's Report

December 2017

Type	Num	Date	Name	Account	Paid Amount
Check	EFT	12/04/2017	London Health CDH	1002 · FNB HRA Checking	
				6410.03 · Healthcare Reimb. (HRA) -FF	-2.04
				8510.03 · Healthcare Reimb. (HRA)-R...	-2,369.91
TOTAL					-2,371.95
Check	EFT	12/11/2017	London Health CDH	1002 · FNB HRA Checking	
				6410.03 · Healthcare Reimb. (HRA) -FF	-70.70
TOTAL					-70.70
Check	EFT	12/18/2017	London Health CDH	1002 · FNB HRA Checking	
				6410.03 · Healthcare Reimb. (HRA) -FF	-164.14
TOTAL					-164.14
Check	EFT	12/19/2017	Navigant Credit Union	1001 · Navigant GF Operating	
				2510 · Notes Payable - L-1 Truck Loan	-1,478.56
				7080 · Interest Expense-L-1 Truck Loan	-431.89
TOTAL					-1,910.45
Check	EFT	12/26/2017	London Health CDH	1002 · FNB HRA Checking	
				6410.03 · Healthcare Reimb. (HRA) -FF	-43.58
TOTAL					-43.58
Check	POS	12/01/2017	Intuit	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-134.98
TOTAL					-134.98
Check	POS	12/02/2017	BackBlaze	1001 · Navigant GF Operating	
				6708 · Computer Development Program	-6.49
TOTAL					-6.49
Check	POS	12/04/2017	Microsoft	1001 · Navigant GF Operating	
				6708 · Computer Development Program	-192.60
TOTAL					-192.60
Check	POS	12/04/2017	Dollar Tree Stores, Inc.	1001 · Navigant GF Operating	
				7040 · Spec. Fund Fire Prevention Exp	-103.79
TOTAL					-103.79
Check	POS	12/06/2017	Miradore Ltd	1004 · FNB Fire Prevention	
				7040 · Spec. Fund Fire Prevention Exp	-16.14
TOTAL					-16.14
Check	POS	12/08/2017	BlueWater Ropes	1001 · Navigant GF Operating	
				6110 · Equipment Purchase & Upgrad...	-135.60
TOTAL					-135.60
Check	POS	12/09/2017	Imperial Chrysler	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-96.62
TOTAL					-96.62
Check	POS	12/11/2017	Sirius XM	1001 · Navigant GF Operating	
				6711 · Fire Chief Expenses	-19.48
TOTAL					-19.48
Check	POS	12/14/2017	Rhode Island Association of Fire Chiefs	1004 · FNB Fire Prevention	
				7040 · Spec. Fund Fire Prevention Exp	-140.00
TOTAL					-140.00

10:46 AM
01/26/18

Cumberland Fire District Commissioner's Report

December 2017

Type	Num	Date	Name	Account	Paid Amount
Check	POS	12/14/2017	CDW	1004 · FNB Fire Prevention	
				6112 · Equipment Supplies & Repairs	-14.74
TOTAL					-14.74
Check	POS	12/23/2017	Filler Neck Supply Co.	1001 · Navigant GF Operating	
				6130 · Air Cascade Maintenance	-10.99
TOTAL					-10.99
Check	POS	12/26/2017	Amazon.com	1001 · Navigant GF Operating	
				6905.02 · FP & EMS Training	-259.80
TOTAL					-259.80
Check	POS	12/26/2017	Adobe Systems Inc.	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-64.16
TOTAL					-64.16
Check	POS	12/27/2017	Dejana Truck & Utility Equipment Co, LLC	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-45.00
TOTAL					-45.00
Check	1069	12/06/2017	Craig Emerson	1004 · FNB Fire Prevention	
				7040 · Spec. Fund Fire Prevention Exp	-79.19
TOTAL					-79.19
Check	1070	12/06/2017	Cumberland Fire District	1004 · FNB Fire Prevention	
				1001 · Navigant GF Operating	-103.79
TOTAL					-103.79
Check	1071	12/22/2017	B & M Printing	1004 · FNB Fire Prevention	
				7040 · Spec. Fund Fire Prevention Exp	-429.00
TOTAL					-429.00
Check	1072	12/22/2017	TriTech Software Systems	1004 · FNB Fire Prevention	
				7040 · Spec. Fund Fire Prevention Exp	-3,024.38
TOTAL					-3,024.38
Check	3854	12/01/2017	Blue Cross Blue Shield -MCA	1001 · Navigant GF Operating	
				6510.01 · Healthcare Insurance -Retir...	-894.00
TOTAL					-894.00
Check	3855	12/01/2017	Blue Cross & Blue Shield	1001 · Navigant GF Operating	
				6410.01 · Healthcare Insurance	-70,046.38
				6510.01 · Healthcare Insurance -Retir...	-10,777.50
				6610.01 · Healthcare Insurance -Admin	-5,317.84
TOTAL					-86,141.72
Check	3856	12/01/2017	Delta Dental	1001 · Navigant GF Operating	
				6410.04 · Healthcare -Dental	-6,160.10
				6510.04 · Healthcare -Dental -Retirees	-544.29
				6610.04 · Healthcare -Dental -Admin	-553.96
TOTAL					-7,258.35
Check	3859	12/06/2017	Rhode Island Association of Fire Chiefs	1001 · Navigant GF Operating	
				6800 · Affiliated Fire Associations	-200.00
				6800 · Affiliated Fire Associations	-75.00
				6800 · Affiliated Fire Associations	-75.00
				6800 · Affiliated Fire Associations	-75.00
TOTAL					-425.00

10:46 AM
01/26/18

Cumberland Fire District
Commissioner's Report

December 2017

Type	Num	Date	Name	Account	Paid Amount
Check	3860	12/06/2017	R.I. Department of State	1001 · Navigant GF Operating	
				6715 · Professional Fees	-80.00
TOTAL					-80.00
Check	3861	12/06/2017	James Randall	1001 · Navigant GF Operating	
				6110 · Equipment Purchase & Upgrad...	-50.00
TOTAL					-50.00
Check	3862	12/06/2017	Michelle D. Baker, Esq.	1001 · Navigant GF Operating	
				1320.05 · Prepaid Expenses-Tax Sale...	-3,960.00
TOTAL					-3,960.00
Check	3863	12/06/2017	Apex Technology Group	1001 · Navigant GF Operating	
				6708 · Computer Development Program	-99.00
TOTAL					-99.00
Check	3864	12/06/2017	Allied Auto Parts	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-89.79
				6112 · Equipment Supplies & Repairs	-34.30
TOTAL					-124.09
Check	3865	12/06/2017	American Arbitration Association	1001 · Navigant GF Operating	
				6703.02 · Legal - CBA	-275.00
TOTAL					-275.00
Check	3866	12/06/2017	Timothy M. Bliss, Attorney at Law	1001 · Navigant GF Operating	
				6703.02 · Legal - CBA	-393.75
TOTAL					-393.75
Check	3867	12/06/2017	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	3868	12/06/2017	Cumberland, RI - Water Sta 2	1001 · Navigant GF Operating	
				6211 · Water Usage Fees	-120.25
TOTAL					-120.25
Check	3869	12/06/2017	Cumberland, RI - Water Sta 4	1001 · Navigant GF Operating	
				6211 · Water Usage Fees	-30.19
TOTAL					-30.19
Check	3870	12/06/2017	Cumberland, RI - Water Sta 5	1001 · Navigant GF Operating	
				6211 · Water Usage Fees	-399.24
TOTAL					-399.24
Check	3871	12/06/2017	C & S Specialty, Inc.	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-341.25
				6112 · Equipment Supplies & Repairs	-273.00
TOTAL					-614.25
Check	3872	12/06/2017	Emergency Reporting	1001 · Navigant GF Operating	
				6145 · Reporting Software	-445.67
TOTAL					-445.67

10:46 AM
01/26/18

Cumberland Fire District Commissioner's Report

December 2017

Type	Num	Date	Name	Account	Paid Amount
Check	3873	12/06/2017	Depault Ace Hardware	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-80.60
				6301 · Building Supplies & Maint.	-163.37
				6301 · Building Supplies & Maint.	13.58
TOTAL					-230.39
Check	3874	12/06/2017	Prescott H. Peirce Co. Inc.	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-62.75
TOTAL					-62.75
Check	3875	12/06/2017	Purchase Power	1001 · Navigant GF Operating	
				6706 · Printing & Postage	-200.00
TOTAL					-200.00
Check	3876	12/06/2017	Vincent F. Ragosta, Jr.	1001 · Navigant GF Operating	
				6703.02 · Legal - CBA	-800.00
TOTAL					-800.00
Check	3877	12/06/2017	Roger's Ace Hardware Inc	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-12.87
TOTAL					-12.87
Check	3878	12/06/2017	RITCA	1001 · Navigant GF Operating	
				6715 · Professional Fees	-30.00
				6715 · Professional Fees	-30.00
TOTAL					-60.00
Check	3879	12/06/2017	Video Artistry	1001 · Navigant GF Operating	
				6716 · Videographer	-180.00
TOTAL					-180.00
Check	3880	12/06/2017	VFIS	1001 · Navigant GF Operating	
				1320.01 · Prepaid Expenses-Insurances	-5,467.00
TOTAL					-5,467.00
Check	3881	12/06/2017	EXXONMOBIL	1001 · Navigant GF Operating	
				6100 · Vehicle Gas & Oil	-390.24
TOTAL					-390.24
Check	3882	12/06/2017	TH Malloy & Sons, Inc	1001 · Navigant GF Operating	
				6100 · Vehicle Gas & Oil	-2,716.48
TOTAL					-2,716.48
Check	3883	12/07/2017	Vision Government Solutions, Inc.	1001 · Navigant GF Operating	
				6709 · Computerized Tax Bills	-5,451.68
				6709 · Computerized Tax Bills	-300.00
TOTAL					-5,751.68
Check	3884	12/13/2017	B & M Printing	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-30.50
TOTAL					-30.50
Check	3885	12/13/2017	C & S Specialty, Inc.	1001 · Navigant GF Operating	
				6110 · Equipment Purchase & Upgrad...	-50.80
TOTAL					-50.80
Check	3886	12/13/2017	Kevin Clarke	1001 · Navigant GF Operating	
				6510.01 · Healthcare Insurance -Retir...	-36.14
TOTAL					-36.14

10:46 AM
01/26/18

Cumberland Fire District
Commissioner's Report

December 2017

Type	Num	Date	Name	Account	Paid Amount
Check	3887	12/13/2017	DELL Marketing L.P.	1001 · Navigant GF Operating	
				1515 · Office Equipment	-659.60
TOTAL					-659.60
Check	3888	12/13/2017	1st Responder Newspaper	1001 · Navigant GF Operating	
				6800 · Affiliated Fire Associations	-80.00
TOTAL					-80.00
Check	3889	12/13/2017	Janitech	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-30.72
TOTAL					-30.72
Check	3890	12/13/2017	Kelley Nickson Morris	1001 · Navigant GF Operating	
				6703.01 · Legal	-1,725.00
				6703.02 · Legal - CBA	-450.00
TOTAL					-2,175.00
Check	3891	12/13/2017	Minuteman Trucks, Inc	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-179.16
TOTAL					-179.16
Check	3892	12/13/2017	Northeast Rescue Systems	1001 · Navigant GF Operating	
				6110 · Equipment Purchase & Upgrad...	-433.95
TOTAL					-433.95
Check	3893	12/13/2017	National Grid Elec Sta1	1001 · Navigant GF Operating	
				6200 · Electricity	-655.24
TOTAL					-655.24
Check	3894	12/13/2017	National Grid Elec Sta5	1001 · Navigant GF Operating	
				6200 · Electricity	-490.48
TOTAL					-490.48
Check	3895	12/13/2017	National Grid Elec Sta5A	1001 · Navigant GF Operating	
				6200 · Electricity	-15.22
TOTAL					-15.22
Check	3896	12/13/2017	National Grid Gas Sta1	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-511.03
TOTAL					-511.03
Check	3897	12/13/2017	National Grid Gas Sta2	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-343.33
TOTAL					-343.33
Check	3898	12/13/2017	National Grid Gas Sta4	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-355.99
TOTAL					-355.99
Check	3899	12/13/2017	National Grid Gas Sta5	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-384.55
TOTAL					-384.55
Check	3900	12/13/2017	National Grid Gas Sta5A	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-111.00
TOTAL					-111.00

10:46 AM
01/26/18

Cumberland Fire District
Commissioner's Report

December 2017

Type	Num	Date	Name	Account	Paid Amount
Check	3901	12/13/2017	Pitney Bowes	1001 · Navigant GF Operating	
				6706 · Printing & Postage	-5.84
TOTAL					-5.84
Check	3902	12/13/2017	Police & Firemen's Insurance Assoc.	1001 · Navigant GF Operating	
				2028 · P & F Insurance Assoc.	-586.20
TOTAL					-586.20
Check	3903	12/13/2017	Tire Doctor LLC	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-1,272.00
				6101 · Vehicle Repair & Maintenance	-1,511.00
				6101 · Vehicle Repair & Maintenance	-1,450.00
TOTAL					-4,233.00
Check	3904	12/21/2017	Michelle D. Baker, Esq.	1001 · Navigant GF Operating	
				1320.05 · Prepaid Expenses-Tax Sale...	-46,200.00
TOTAL					-46,200.00
Check	3905	12/22/2017	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	3906	12/22/2017	B & M Printing	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-171.00
TOTAL					-171.00
Check	3907	12/22/2017	Bulldog Fire Apparatus, Inc.	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-88.49
TOTAL					-88.49
Check	3908	12/22/2017	L & J Auto	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-31.15
				6101 · Vehicle Repair & Maintenance	-31.15
				6101 · Vehicle Repair & Maintenance	-23.50
				6101 · Vehicle Repair & Maintenance	-719.03
				6101 · Vehicle Repair & Maintenance	-692.91
TOTAL					-1,497.74
Check	3909	12/22/2017	Moore Medical LLC	1001 · Navigant GF Operating	
				6125 · ALS & Medical Supplies	-164.90
TOTAL					-164.90
Check	3910	12/22/2017	Minuteman Trucks, Inc	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-2,317.57
				6101 · Vehicle Repair & Maintenance	-416.06
TOTAL					-2,733.63
Check	3911	12/22/2017	Narragansett Bay Comm Sta1	1001 · Navigant GF Operating	
				6210 · Sewer Assessment & Usage	-106.12
TOTAL					-106.12
Check	3912	12/22/2017	Narragansett Bay Comm Sta2	1001 · Navigant GF Operating	
				6210 · Sewer Assessment & Usage	-46.40
TOTAL					-46.40
Check	3913	12/22/2017	Narragansett Bay Comm Sta4	1001 · Navigant GF Operating	
				6210 · Sewer Assessment & Usage	-44.91
TOTAL					-44.91

10:46 AM
01/26/18

Cumberland Fire District
Commissioner's Report

December 2017

Type	Num	Date	Name	Account	Paid Amount
Check	3914	12/22/2017	National Grid Elec Sta4	1001 · Navigant GF Operating	
				6200 · Electricity	-1,076.86
TOTAL					-1,076.86
Check	3915	12/22/2017	National Grid Elec Sta2	1001 · Navigant GF Operating	
				6200 · Electricity	-704.90
TOTAL					-704.90
Check	3916	12/22/2017	NAPA Auto Parts	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-9.12
TOTAL					-9.12
Check	3917	12/22/2017	Pawtucket Water Supply Board	1001 · Navigant GF Operating	
				6211 · Water Usage Fees	-54.43
TOTAL					-54.43
Check	3918	12/22/2017	Pawtucket Water Supply -Hydrants	1001 · Navigant GF Operating	
				6215.02 · Hydrant Fees - Pawtucket	-11,353.63
TOTAL					-11,353.63
Check	3919	12/22/2017	Parmelee Poirier & Associates	1001 · Navigant GF Operating	
				2600 · Accrued Expenses	-5,000.00
TOTAL					-5,000.00
Check	3920	12/22/2017	Video Artistry	1001 · Navigant GF Operating	
				6716 · Videographer	-180.00
TOTAL					-180.00
Check	3921	12/22/2017	Verizon Wireless	1001 · Navigant GF Operating	
				6202.02 · Air Cards	-160.04
				6202.02 · Air Cards	-320.08
TOTAL					-480.12
Check	3922	12/27/2017	Jalette Contracting, Inc.	1001 · Navigant GF Operating	
				7310 · Capital Improvements	-2,400.00
TOTAL					-2,400.00
Check	3923	12/27/2017	Jalette Contracting, Inc.	1001 · Navigant GF Operating	
				7310 · Capital Improvements	-1,650.00
TOTAL					-1,650.00
Check	3926	12/28/2017	Belmont Springs	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-62.08
				6301 · Building Supplies & Maint.	-38.38
				6301 · Building Supplies & Maint.	-89.26
				6301 · Building Supplies & Maint.	-21.29
TOTAL					-211.01
Check	3927	12/28/2017	Cox Communications	1001 · Navigant GF Operating	
				6202.01 · Telephone	-1,113.40
TOTAL					-1,113.40
Check	3928	12/28/2017	C & S Specialty, Inc.	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-136.50
TOTAL					-136.50
Check	3929	12/28/2017	Janitech	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-465.07
TOTAL					-465.07

10:46 AM
01/26/18

Cumberland Fire District
Commissioner's Report

December 2017

Type	Num	Date	Name	Account	Paid Amount
Check	3930	12/28/2017	Staples Credit	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-50.30
TOTAL					-50.30
Check	3931	12/28/2017	Shell Fleet Plus	1001 · Navigant GF Operating	
				6100 · Vehicle Gas & Oil	-625.47
TOTAL					-625.47
Check	3932	12/28/2017	Ralco Equipment Co., Inc	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-5,181.10
TOTAL					-5,181.10
Check	3933	12/28/2017	Verizon	1001 · Navigant GF Operating	
				6202.01 · Telephone	-149.99
TOTAL					-149.99

Cumberland Fire District
2017-2018 Income & Expense Budget vs. Actual
July 2017 through December 2017

	TOTAL				
	Dec 17	Jul '17 - Dec 17	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
4000.02 · Tax Revenue 2017	618,638.83	3,712,094.91	7,425,469.00	(3,713,374.09)	49.99%
4001 · Tax Revenue Prior Years	14,667.96	88,003.89	176,000.00	(87,996.11)	50.0%
4003 · Tax Revenue Refund	0.00	0.00	0.00	0.00	0.0%
4007 · NSF Fee Reimbursement Income	0.00	0.00	200.00	(200.00)	0.0%
4010 · Interest Income- Past Due Taxes	11,702.46	36,539.44	35,000.00	1,539.44	104.4%
4015 · Fire Prevention/Plan Review	6,233.00	28,565.00	48,000.00	(19,435.00)	59.51%
4050 · Interest Income General Fund	524.63	4,663.20	8,000.00	(3,336.80)	58.29%
4060 · Interest Income Truck Fund	0.00	29.74	650.00	(620.26)	4.58%
4065 · Interest Income Fire Prevention	0.00	10.55	250.00	(239.45)	4.22%
4070 · Interest Income-Retiremt Health	49.00	353.27	700.00	(346.73)	50.47%
4080 · Interest Income Navigant CD	111.23	601.42	0.00	601.42	100.0%
4103 · Grant Income	0.00	0.00	0.00	0.00	0.0%
4105 · Reimbursed Ins.-Former Employee	3,352.63	17,047.70	33,000.00	(15,952.30)	51.66%
4110 · Miscellaneous Other Income	5.00	3,656.47	5,000.00	(1,343.53)	73.13%
4110.1 · Revenue Rescue Income	1,777.50	9,082.49	10,000.00	(917.51)	90.83%
4110.2 · Insurance Refund	0.00	0.00	0.00	0.00	0.0%
4110.3 · Detail Reimbursement	1,247.40	17,919.60	43,000.00	(25,080.40)	41.67%
4110.4 · IOD Ins. Reimbursement	16,200.00	87,712.87	0.00	87,712.87	100.0%
4110.5 · Fire Prevention Reimbursement	0.00	0.00	0.00	0.00	0.0%
4110.6 · MLC Fees	2,150.00	15,650.00	20,000.00	(4,350.00)	78.25%
4110.7 · RB Battery Reimbursement	0.00	627.00	0.00	627.00	100.0%
4112 · Income Radio Box 2017	2,263.89	11,666.68	23,000.00	(11,333.32)	50.73%
4114 · Income Radio Box Prior Years	0.00	125.00	0.00	125.00	100.0%
4115 · Tax Sale Fee Income	11,221.42	23,721.42	30,000.00	(6,278.58)	79.07%
4200 · Sale of Assets	0.00	0.00	0.00	0.00	0.0%
4400 · Appropriation from 1007 RH Fund	0.00	0.00	100,028.00	(100,028.00)	0.0%
Total Income	690,144.95	4,058,070.65	7,958,297.00	(3,900,226.35)	50.99%
Gross Profit	690,144.95	4,058,070.65	7,958,297.00	(3,900,226.35)	50.99%
Expense					
6100 · Vehicle Gas & Oil	3,732.19	19,374.53	35,000.00	(15,625.47)	55.36%
6101 · Vehicle Repair & Maintenance	14,108.65	82,212.87	85,000.00	(2,787.13)	96.72%
6110 · Equipment Purchase & Upgrading	670.35	17,310.69	40,000.00	(22,689.31)	43.28%
6110.01 · Turnout Gear	1,201.50	4,112.21	10,000.00	(5,887.79)	41.12%
6112 · Equipment Supplies & Repairs	1,001.01	6,188.11	10,000.00	(3,811.89)	61.88%
6113 · Equip Testing & Certification	833.33	5,000.10	10,000.00	(4,999.90)	50.0%
6120 · Radio Equip Upgrades & Maint	0.00	5,658.95	7,000.00	(1,341.05)	80.84%
6125 · ALS & Medical Supplies	164.90	5,834.01	10,000.00	(4,165.99)	58.34%
6130 · Air Cascade Maintenance	10.99	1,003.81	3,500.00	(2,496.19)	28.68%
6140 · Communications Upgrades	0.00	100.00	0.00	100.00	100.0%
6145 · Reporting Software	445.67	4,856.45	7,000.00	(2,143.55)	69.38%
6150 · Fire Alarm Testing	243.00	623.00	1,500.00	(877.00)	41.53%
6200 · Electricity	2,942.70	16,700.49	39,000.00	(22,299.51)	42.82%
6201 · Gas & Hot Water	1,705.90	3,650.21	15,000.00	(11,349.79)	24.34%
6202.01 · Telephone	1,263.39	6,626.26	15,000.00	(8,373.74)	44.18%
6202.02 · Air Cards	480.12	2,881.07	5,500.00	(2,618.93)	52.38%
6210 · Sewer Assessment & Usage	197.43	1,652.83	3,500.00	(1,847.17)	47.22%
6211 · Water Usage Fees	604.11	1,178.79	8,000.00	(6,821.21)	14.74%
6215.01 · Hydrant Fees - Cumberland	18,755.83	112,535.02	225,070.00	(112,534.98)	50.0%
6215.02 · Hydrant Fees - Pawtucket	11,353.63	68,941.53	138,000.00	(69,058.47)	49.96%
6301 · Building Supplies & Maint.	936.59	21,261.34	25,000.00	(3,738.66)	85.05%
6305 · Furnishings	0.00	409.98	2,000.00	(1,590.02)	20.5%
6400.01 · Firefighters Salaries	205,014.60	1,327,141.06	2,863,239.00	(1,536,097.94)	46.35%
6400.02 · EMT Incentive	6,046.00	39,799.00	86,000.00	(46,201.00)	46.28%
6400.03 · OT Wages	62,202.08	584,036.45	575,941.00	8,095.45	101.41%
6400.08 · Holiday Stipend	0.00	81,775.63	165,186.00	(83,410.37)	49.51%
6400.09 · Longevity Pay	7,603.10	57,908.41	137,000.00	(79,091.59)	42.27%
6400.10 · Acting Officer Pay	180.90	614.76	2,000.00	(1,385.24)	30.74%
6400.11 · Detail Pay	2,436.00	14,667.04	15,000.00	(332.96)	97.78%
6400.12 · Other Salaries	0.00	0.00	20,000.00	(20,000.00)	0.0%
6400.13 · Injured on Duty Salaries	13,607.72	107,184.11	0.00	107,184.11	100.0%
6400.14 · Clothing Allowance	3,900.00	23,400.00	46,800.00	(23,400.00)	50.0%

Cumberland Fire District
2017-2018 Income & Expense Budget vs. Actual
July 2017 through December 2017

	TOTAL				
	Dec 17	Jul '17 - Dec 17	Budget	\$ Over Budget	% of Budget
6400.15 · Education Incentive	500.00	3,000.00	7,000.00	(4,000.00)	42.86%
6401 · Payroll Tax Expense	22,085.30	169,212.12	334,942.00	(165,729.88)	50.52%
6402 · Pension Expense	50,675.52	349,803.73	706,115.00	(356,311.27)	49.54%
6410.01 · Healthcare Insurance	70,046.38	428,601.33	846,200.00	(417,598.67)	50.65%
6410.02 · Healthcare Co-Pays	(8,329.92)	(54,401.30)	(109,994.00)	55,592.70	49.46%
6410.03 · Healthcare Reimb. (HRA) -FF	280.46	23,540.98	40,000.00	(16,459.02)	58.85%
6410.04 · Healthcare -Dental	6,160.10	36,522.35	68,820.00	(32,297.65)	53.07%
6410.05 · Healthcare -Vision	400.00	2,400.00	5,100.00	(2,700.00)	47.06%
6420 · Life Insurance	862.50	5,175.00	10,350.00	(5,175.00)	50.0%
6430 · Education Tuition Cost	0.00	0.00	6,000.00	(6,000.00)	0.0%
6510.01 · Healthcare Insurance -Retirees	11,707.64	60,790.14	122,000.00	(61,209.86)	49.83%
6510.03 · Healthcare Reimb. (HRA)-Retiree	2,369.91	6,412.28	6,000.00	412.28	106.87%
6510.04 · Healthcare -Dental -Retirees	544.29	2,573.29	4,900.00	(2,326.71)	52.52%
6520 · COLA - Retirees	866.67	5,199.98	10,400.00	(5,200.02)	50.0%
6600 · Administrative Salaries	22,283.77	146,408.03	290,475.00	(144,066.97)	50.4%
6605 · District Commissioner Stipends	1,891.68	11,350.00	22,700.00	(11,350.00)	50.0%
6610.01 · Healthcare Insurance -Admin	5,317.84	31,907.04	67,700.00	(35,792.96)	47.13%
6610.02 · Healthcare Co-Pays -Admin	(638.12)	(4,118.12)	(8,300.00)	4,181.88	49.62%
6610.03 · Healthcare Reimb. (HRA)-Admin	0.00	6,599.99	6,500.00	99.99	101.54%
6610.04 · Healthcare -Dental -Admin	553.96	3,323.76	6,648.00	(3,324.24)	50.0%
6615 · Payroll Tax Expense -Admin	1,629.43	10,912.72	22,200.00	(11,287.28)	49.16%
6701 · Insurances	25,332.91	146,530.54	336,000.00	(189,469.46)	43.61%
6703.01 · Legal	1,725.00	8,493.75	20,000.00	(11,506.25)	42.47%
6703.02 · Legal - CBA	1,918.75	3,856.25	5,000.00	(1,143.75)	77.13%
6705 · Office Supplies & Expenses	450.94	6,049.38	9,500.00	(3,450.62)	63.68%
6706 · Printing & Postage	205.84	2,278.23	5,000.00	(2,721.77)	45.57%
6707 · Newspaper Advertisements	0.00	154.00	1,500.00	(1,346.00)	10.27%
6708 · Computer Development Program	298.09	1,270.50	2,500.00	(1,229.50)	50.82%
6709 · Computerized Tax Bills	1,125.00	6,750.00	13,500.00	(6,750.00)	50.0%
6710 · External Accounting Fees	1,666.66	10,000.00	20,000.00	(10,000.00)	50.0%
6711 · Fire Chief Expenses	19.48	378.17	1,500.00	(1,121.83)	25.21%
6712 · Fire Prevention Offset	0.00	0.00	1,000.00	(1,000.00)	0.0%
6713 · Grants - Matching Funds	0.00	0.00	5,000.00	(5,000.00)	0.0%
6714 · Payroll Processing Fees	570.40	3,868.60	12,000.00	(8,131.40)	32.24%
6715 · Professional Fees	140.00	140.00	2,000.00	(1,860.00)	7.0%
6716 · Videographer	360.00	1,620.00	2,500.00	(880.00)	64.8%
6720 · Abatements	0.00	14.60	20,000.00	(19,985.40)	0.07%
6725 · Tax Sale Fee	11,221.42	23,721.42	30,000.00	(6,278.58)	79.07%
6730 · Bank Service Fee	0.00	60.00	100.00	(40.00)	60.0%
6735 · IRS HRA Fee	0.00	0.00	0.00	0.00	0.0%
6800 · Affiliated Fire Associations	505.00	703.90	750.00	(46.10)	93.85%
6801 · Call Firefighters Stipends	0.00	0.00	1,000.00	(1,000.00)	0.0%
6905.01 · Drills & Training	0.00	7,365.00	5,000.00	2,365.00	147.3%
6905.02 · FP & EMS Training	259.80	899.80	3,000.00	(2,100.20)	29.99%
6906 · Medical Examinations	0.00	1,717.25	5,500.00	(3,782.75)	31.22%
6907 · Employee Support Health&Welfare	0.00	0.00	3,800.00	(3,800.00)	0.0%
6908 · Professional Development	0.00	300.00	500.00	(200.00)	60.0%
7010 · Contingency	0.00	785.00	9,000.00	(8,215.00)	8.72%
7020 · Sick Time Payout	0.00	6,370.84	5,000.00	1,370.84	127.42%
7030 · Spec. Fund Radio Box Alarm	851.57	3,542.04	7,500.00	(3,957.96)	47.23%
7040 · Spec. Fund Fire Prevention Exp	3,792.50	12,259.20	18,000.00	(5,740.80)	68.11%
7050 · Tax - Legal & Collection Fees	0.00	154.48	1,000.00	(845.52)	15.45%
7080 · Interest Expense-L-1 Truck Loan	431.89	2,254.98	0.00	2,254.98	100.0%
7305 · Capital Expenditures	0.00	0.00	0.00	0.00	0.0%
7310 · Capital Improvements	4,050.00	15,725.67	90,000.00	(74,274.33)	17.47%
8000 · General Reserve Account	0.00	0.00	149,155.00	(149,155.00)	0.0%
8010 · Station Building Fund	0.00	900.00	90,000.00	(89,100.00)	1.0%
8100 · Actuarial Study of Retiree HC	0.00	0.00	10,000.00	(10,000.00)	0.0%
Total Expense	605,774.35	4,138,015.63	7,958,297.00	(3,820,281.37)	52.0%
Net Ordinary Income	84,370.60	(79,944.98)	0.00	(79,944.98)	100.0%
Net Income	84,370.60	(79,944.98)	0.00	(79,944.98)	100.0%

Cumberland Fire District
Trial Balance
As of December 31, 2017

	Dec 31, 17	
	Debit	Credit
1001 · Navigant GF Operating	487,031.28	
1002 · FNB HRA Checking	5,380.11	
1003 · FNB HRA Savings	0.00	
1004 · FNB Fire Prevention	59,594.87	
1005 · Navigant Savings MM	799,637.88	
1007 · FNB Retiree HealthCare Fund	257,016.36	
1008 · FNB Truck Fund	40.03	
1009 · FNB FP Savings	16.76	
1010 · Navigant Comm/Training	91,762.65	
1011 · Navigant CD	105,901.42	
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	0.00	
1210 · Tax Receivable 2016 & Prior	35,384.16	
1215 · Tax Receivable 2017	1,584,347.63	
1300 · Collection/Returned CK Fees	115.00	
1305 · Tax Sale Fees	29,169.90	
1310 · Radio Box Fees	2,175.00	
1311 · FF Detail Receivable	1,432.20	
1312 · Fire Prevention Fees	240.00	
1313 · Misc Fire Prevention Receivable	57.00	
1315 · Misc. Accounts Receivable	0.00	
1316 · MLC Receivable	0.00	
1320 · Prepaid Expenses	0.00	
1320.01 · Prepaid Expenses-Insurances	144,858.46	
1320.02 · Prepaid Expenses-Hydrant Fees	111,534.98	
1320.03 · Prepaid Expenses-COLA	5,111.70	
1320.04 · Prepaid Expenses-Clothing Allow	19,350.00	
1320.05 · Prepaid Expenses-Tax Sale Fees	53,483.58	
1320.06 · Prepaid Expenses-Comp Tx Bills	4,604.18	
1320.07 · Prepaid Expenses-Audit/Acct Fee	0.00	
1320.08 · Prepaid Expenses-Comm Stipends	1,891.68	
1320.09 · Prepaid Expenses-Educ Incentive	1,108.32	
1320.10 · Prepaid Expenses-Equip Testing	3,156.15	
1320.11 · Pepaid Expenses-Radio Box Fund	5,109.42	
1320.12 · Prepaid Expense-Turnout Gear	7,209.00	
1321 · Deferred Expense	0.00	
1400 · Land	779,800.00	
1500 · Buildings & Improvements	1,545,903.09	
1505 · Vehicles & Equipment	3,163,276.76	
1506 · Radio Equipment	76,354.12	
1510 · Fire Prevention Equipment	551,383.84	
1515 · Office Equipment	12,021.87	
1520 · Furniture and Fixtures	17,022.90	
1600 · Accumulated Depreciation		4,467,717.00
1050 · Petty Cash-Tax Collector	750.00	
1055 · Petty Cash Fire Chief	500.00	
2000 · Accounts Payable	0.00	
2000.01 · Accounts Payable 2016	0.00	
2005 · Accrued Payroll at FYE		76,929.00
2010 · Payroll Taxes SS/MED	0.00	
2011 · Payroll Tax FED W/H	0.00	
2012 · Payroll Tax ST W/H	0.00	
2013 · Payroll Tax SDI W/H		230.74
2015 · Union Dues WH	0.00	
2020.1 · State Pension WH EE 414H (VF1)	0.00	
2020.2 · State Pension WH EE 414H (CF2)	0.00	
2020.3 · State Pension WH EE 414H (CH4)	0.00	
2020.4 · State Pension WH EE 414H (NC5)	0.00	
2025.1 · 457(b) W/H AMI	0.00	

Cumberland Fire District
Trial Balance
As of December 31, 2017

	Dec 31, 17	
	Debit	Credit
2025.2 · 457(b) W/H Nationwide	0.00	
2026 · AFLAC		1,008.29
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.		117.83
2035 · CMEFCU - SAVINGS	0.00	
2250 · Deferred Tax Revenue 2015/2016		5,998.00
2251 · Deferred Taxes 2016 & prior		68,809.16
2252 · Deferred Tax Revenue 2017-2018		3,710,879.02
2253 · Deferred Tax Revenue 2018-2019		5,129.91
2280 · Misc Other Deferred Revenue		105.00
2281 · Deferred Tax Sale Fee Income		98,635.83
2285 · Deferred Radio Box Income		13,133.32
2505 · Notes Payable - NCFD Truck Loan	0.00	
2510 · Notes Payable - L-1 Truck Loan		92,702.73
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		16,292.90
2700 · Accrued 2016 Tax Revenue	0.00	
2700.01 · Accrued Tax Revenue 2017	0.00	
2705 · Accrued 2016 Radio Box Income	0.00	
2705.01 · Accrued Radio Box Income 2017	0.00	
3200 · Unrestricted Net Assets	236,943.92	
3300 · Fund Balance transfer from Old		1,722,932.47
4000.02 · Tax Revenue 2017		3,712,094.91
4001 · Tax Revenue Prior Years		88,003.89
4003 · Tax Revenue Refund	0.00	
4007 · NSF Fee Reimbursement Income	0.00	
4010 · Interest Income- Past Due Taxes		36,539.44
4015 · Fire Prevention/Plan Review		28,565.00
4050 · Interest Income General Fund		4,663.20
4060 · Interest Income Truck Fund		29.74
4065 · Interest Income Fire Prevention		10.55
4070 · Interest Income-Retiremt Health		353.27
4080 · Interest Income Navigant CD		601.42
4105 · Reimbursed Ins.-Former Employee		17,047.70
4110 · Miscellaneous Other Income		3,656.47
4110.1 · Revenue Rescue Income		9,082.49
4110.3 · Detail Reimbursement		17,919.60
4110.4 · IOD Ins. Reimbursement		87,712.87
4110.6 · MLC Fees		15,650.00
4110.7 · RB Battery Reimbursement		627.00
4112 · Income Radio Box 2017		11,666.68
4114 · Income Radio Box Prior Years		125.00
4115 · Tax Sale Fee Income		23,721.42
6100 · Vehicle Gas & Oil	19,374.53	
6101 · Vehicle Repair & Maintenance	82,212.87	
6110 · Equipment Purchase & Upgrading	17,310.69	
6110.01 · Turnout Gear	4,112.21	
6112 · Equipment Supplies & Repairs	6,188.11	
6113 · Equip Testing & Certification	5,000.10	
6120 · Radio Equip Upgrades & Maint	5,658.95	
6125 · ALS & Medical Supplies	5,834.01	
6130 · Air Cascade Maintenance	1,003.81	
6140 · Communications Upgrades	100.00	
6145 · Reporting Software	4,856.45	
6150 · Fire Alarm Testing	623.00	
6200 · Electricity	16,700.49	
6201 · Gas & Hot Water	3,650.21	
6202.01 · Telephone	6,626.26	
6202.02 · Air Cards	2,881.07	
6210 · Sewer Assessment & Usage	1,652.83	
6211 · Water Usage Fees	1,178.79	
6215.01 · Hydrant Fees - Cumberland	112,535.02	
6215.02 · Hydrant Fees - Pawtucket	68,941.53	
6301 · Building Supplies & Maint.	21,261.34	
6305 · Furnishings	409.98	
6400.01 · Firefighters Salaries	1,327,141.06	

Cumberland Fire District
Trial Balance
As of December 31, 2017

	Dec 31, 17	
	Debit	Credit
6400.02 · EMT Incentive	39,799.00	
6400.03 · OT Wages	584,036.45	
6400.08 · Holiday Stipend	81,775.63	
6400.09 · Longevity Pay	57,908.41	
6400.10 · Acting Officer Pay	614.76	
6400.11 · Detail Pay	14,667.04	
6400.12 · Other Salaries	0.00	
6400.13 · Injured on Duty Salaries	107,184.11	
6400.14 · Clothing Allowance	23,400.00	
6400.15 · Education Incentive	3,000.00	
6401 · Payroll Tax Expense	169,212.12	
6402 · Pension Expense	349,803.73	
6410.01 · Healthcare Insurance	428,601.33	
6410.02 · Healthcare Co-Pays		54,401.30
6410.03 · Healthcare Reimb. (HRA) -FF	23,540.98	
6410.04 · Healthcare -Dental	36,522.35	
6410.05 · Healthcare -Vision	2,400.00	
6420 · Life Insurance	5,175.00	
6510.01 · Healthcare Insurance -Retirees	60,790.14	
6510.03 · Healthcare Reimb. (HRA)-Retiree	6,412.28	
6510.04 · Healthcare -Dental -Retirees	2,573.29	
6520 · COLA - Retirees	5,199.98	
6600 · Administrative Salaries	146,408.03	
6605 · District Commissioner Stipends	11,350.00	
6610.01 · Healthcare Insurance -Admin	31,907.04	
6610.02 · Healthcare Co-Pays -Admin		4,118.12
6610.03 · Healthcare Reimb. (HRA)-Admin	6,599.99	
6610.04 · Healthcare -Dental -Admin	3,323.76	
6615 · Payroll Tax Expense -Admin	10,912.72	
6701 · Insurances	146,530.54	
6703.01 · Legal	8,493.75	
6703.02 · Legal - CBA	3,856.25	
6705 · Office Supplies & Expenses	6,049.38	
6706 · Printing & Postage	2,278.23	
6707 · Newspaper Advertisements	154.00	
6708 · Computer Development Program	1,270.50	
6709 · Computerized Tax Bills	6,750.00	
6710 · External Accounting Fees	10,000.00	
6711 · Fire Chief Expenses	378.17	
6714 · Payroll Processing Fees	3,868.60	
6715 · Professional Fees	140.00	
6716 · Videographer	1,620.00	
6720 · Abatements	14.60	
6725 · Tax Sale Fee	23,721.42	
6730 · Bank Service Fee	60.00	
6800 · Affiliated Fire Associations	703.90	
6905.01 · Drills & Training	7,365.00	
6905.02 · FP & EMS Training	899.80	
6906 · Medical Examinations	1,717.25	
6908 · Professional Development	300.00	
7010 · Contingency	785.00	
7020 · Sick Time Payout	6,370.84	
7030 · Spec. Fund Radio Box Alarm	3,542.04	
7040 · Spec. Fund Fire Prevention Exp	12,259.20	
7050 · Tax - Legal & Collection Fees	154.48	
7080 · Interest Expense-L-1 Truck Loan	2,254.98	
7310 · Capital Improvements	15,725.67	
8010 · Station Building Fund	900.00	
TOTAL	14,397,211.27	14,397,211.27

CUMBERLAND FIRE DISTRICT
3502 MENDON RD
CUMBERLAND RI 02864
TAX COLLECTOR'S REPORT

Month Ending December 2017	Beginning Balance 12/01/2017	New Receivables	Total Balance Due	Total Collected	Abatements, Refunds & Adjustments	Ending Balance 12/31/2017	% of Total Collected
2016 & Prior	\$ 39,684.59		\$ 39,684.59	\$ 4,300.43		\$ 35,384.16	11%
2017	\$ 1,974,605.48		\$ 1,974,605.48	\$ 390,257.85		\$ 1,584,347.63	20%
2018 Prepaid			\$ -	\$ 5,129.91		\$ (5,129.91)	
Total	\$ 2,014,290.07	\$ -	\$ 2,014,290.07	\$ 399,688.19		\$ 1,614,601.88	20%



Cu.mberland Fire Depart.ment

Financial Report

Period Ending: January 31, 2018

Presented: February 27, 2018

CUMBERLAND FIRE DISTRICT
3502 MENDON RD
CUMBERLAND RI 02864
TAX COLLECTOR'S REPORT

Month Ending December 2017	Beginning Balance 01/01/2018	New Receivables	Total Balance Due	Total Collected	Abatements, Refunds & Adjustments	Ending Balance 01/31/2018	% of Total Collected
2016 & Prior	\$ 35,384.16		\$ 35,384.16	\$ 3,313.48	\$ (231.02)	\$ 32,301.70	9%
2017	\$ 1,584,347.63	\$ 525.42	\$ 1,584,873.05	\$ 572,836.83	\$ 2,208.40	\$ 1,009,827.82	36%
2018 Prepaid	\$ (5,129.91)		\$ (5,129.91)	\$ 1,914.13		\$ (7,044.04)	
Total	\$ 1,614,601.88	\$ 525.42	\$ 1,615,127.30	\$ 578,064.44	\$ 1,977.38	\$ 1,035,085.48	36%

Cumberland Fire District
Balance Sheet
As of January 31, 2018

	<u>Jan 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 - Navigant GF Operating	438,307.75
1002 - FNB HRA Checking	7,885.95
1004 - FNB Fire Prevention	60,628.77
1005 - Navigant Savings MM	800,142.48
1007 - FNB Retiree HealthCare Fund	257,072.13
1008 - FNB Truck Fund	40.03
1009 - FNB FP Savings	16.76
1010 - Navigant Comm/Training	91,762.65
1011 - Navigant CD	<u>108,012.77</u>
Total Checking/Savings	1,761,869.29
Other Current Assets	
1210 - Tax Receivable 2016 & Prior	32,301.70
1215 - Tax Receivable 2017	1,009,827.82
1300 - Collection/Returned CK Fees	185.00
1305 - Tax Sale Fees	16,747.37
1310 - Radio Box Fees	2,175.00
1311 - FF Detail Receivable	2,263.80
1312 - Fire Prevention Fees	480.00
1313 - Misc Fire Prevention Receivable	57.00
1320.01 - Prepaid Expenses-Insurances	123,730.05
1320.02 - Prepaid Expenses-Hydrant Fees	92,779.15
1320.03 - Prepaid Expenses-COLA	4,245.03
1320.04 - Prepaid Expenses-Clothing Allow	15,450.00
1320.05 - Prepaid Expenses-Tax Sale Fees	53,483.58
1320.06 - Prepaid Expenses-Comp Tx Bills	3,479.18
1320.07 - Prepaid Expenses-Audit/Acct Fee	453.33
1320.09 - Prepaid Expenses-Educ Incentive	2,500.00
1320.10 - Prepaid Expenses-Equip Testing	2,322.82
1320.11 - Pepaid Expenses-Radio Box Fund	4,257.85
1320.12 - Prepaid Expense-Turnout Gear	<u>6,007.50</u>
Total Other Current Assets	<u>1,372,746.18</u>
Total Current Assets	3,134,615.47
Fixed Assets	
1400 - Land	779,800.00
1500 - Buildings & Improvements	1,545,903.09
1505 - Vehicles & Equipment	3,163,276.76
1506 - Radio Equipment	76,354.12
1510 - Fire Prevention Equipment	551,383.84
1515 - Office Equipment	12,021.87
1520 - Furniture and Fixtures	17,022.90
1600 - Accumulated Depreciation	<u>-4,467,717.00</u>
Total Fixed Assets	1,678,045.58
Other Assets	
1050 - Petty Cash-Tax Collector	750.00
1055 - Petty Cash Fire Chief	<u>500.00</u>
Total Other Assets	<u>1,250.00</u>
TOTAL ASSETS	<u>4,813,911.05</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2005 - Accrued Payroll at FYE	76,929.00
2011 - Payroll Tax FED W/H	-34.54
2013 - Payroll Tax SDI WH	230.74
2026 - AFLAC	1,026.41
2028 - P & F Insurance Assoc.	72.63
2250 - Deferred Tax Revenue 2015/2016	5,998.00
2251 - Deferred Taxes 2016 & prior	54,141.20
2252 - Deferred Tax Revenue 2017-2018	3,092,288.26
2253 - Deferred Tax Revenue 2018-2019	7,044.04
2280 - Misc Other Deferred Revenue	1,760.00
2281 - Deferred Tax Sale Fee Income	87,152.75
2285 - Deferred Radio Box Income	11,244.43
2510 - Notes Payable - L-1 Truck Loan	91,231.32
2600 - Accrued Expenses	<u>19,851.22</u>
Total Other Current Liabilities	<u>3,448,935.46</u>
Total Current Liabilities	<u>3,448,935.46</u>
Total Liabilities	3,448,935.46
Equity	
3200 - Unrestricted Net Assets	-236,943.92
3300 - Fund Balance transfer from Old	1,722,932.47
Net Income	<u>-121,012.96</u>
Total Equity	<u>1,364,975.59</u>
TOTAL LIABILITIES & EQUITY	<u>4,813,911.05</u>

2:57 PM
02/13/18

Cumberland Fire District Commissioner's Report

January 2018

Type	Num	Date	Name	Account	Paid Amount
Check	EFT	01/02/2018	London Health CDH	1002 · FNB HRA Checking	
				6410.03 · Healthcare Reimb. (HRA) -FF	-624.08
				6610.03 · Healthcare Reimb. (HRA)-A...	-1,494.48
				6510.03 · Healthcare Reimb. (HRA)-R...	-2,517.24
TOTAL					-4,635.80
Check	EFT	01/03/2018		1001 · Navigant GF Operating	
				1215 · Tax Receivable 2017	-216.22
				6730 · Bank Service Fee	-15.00
TOTAL					-231.22
Check	EFT	01/05/2018		1001 · Navigant GF Operating	
				6730 · Bank Service Fee	-15.00
TOTAL					-15.00
Check	EFT	01/08/2018	London Health CDH	1002 · FNB HRA Checking	
				6610.03 · Healthcare Reimb. (HRA)-A...	-751.94
TOTAL					-751.94
Check	EFT	01/11/2018		1001 · Navigant GF Operating	
				6730 · Bank Service Fee	-15.00
TOTAL					-15.00
Check	EFT	01/16/2018	London Health CDH	1002 · FNB HRA Checking	
				6510.03 · Healthcare Reimb. (HRA)-R...	-260.56
				6410.03 · Healthcare Reimb. (HRA) -FF	-220.87
TOTAL					-481.43
Check	EFT	01/16/2018		1001 · Navigant GF Operating	
				1215 · Tax Receivable 2017	-428.50
				4010 · Interest Income- Past Due Taxes	-21.50
				1305 · Tax Sale Fees	-300.00
TOTAL					-750.00
Check	EFT	01/19/2018	Navigant Credit Union	1001 · Navigant GF Operating	
				2510 · Notes Payable - L-1 Truck Loan	-1,471.41
				7080 · Interest Expense-L-1 Truck Loan	-439.04
TOTAL					-1,910.45
Check	EFT	01/22/2018	London Health CDH	1002 · FNB HRA Checking	
				6410.03 · Healthcare Reimb. (HRA) -FF	-949.85
TOTAL					-949.85
Check	EFT	01/29/2018	London Health CDH	1002 · FNB HRA Checking	
				6410.03 · Healthcare Reimb. (HRA) -FF	-555.26
				6510.03 · Healthcare Reimb. (HRA)-R...	-119.88
TOTAL					-675.14
Check	POS	01/02/2018	BackBlaze	1001 · Navigant GF Operating	
				6708 · Computer Development Program	-7.27
TOTAL					-7.27
Check	POS	01/03/2018	CubeSmart	1001 · Navigant GF Operating	
				7010 · Contingency	-22.64
TOTAL					-22.64
Check	POS	01/03/2018	CubeSmart	1001 · Navigant GF Operating	
				7010 · Contingency	-5.66
TOTAL					-5.66

2:57 PM
02/13/18

Cumberland Fire District Commissioner's Report

January 2018

Type	Num	Date	Name	Account	Paid Amount
Check	POS	01/04/2018	The Fire Store	1001 · Navigant GF Operating	
				6110 · Equipment Purchase & Upgrad...	-955.41
TOTAL					-955.41
Check	POS	01/05/2018	Amazon.com	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-59.97
TOTAL					-59.97
Check	POS	01/07/2018	Miradore Ltd	1004 · FNB Fire Prevention	
				7040 · Spec. Fund Fire Prevention Exp	-16.14
TOTAL					-16.14
Check	POS	01/11/2018	Sirius XM	1001 · Navigant GF Operating	
				6711 · Fire Chief Expenses	-19.48
TOTAL					-19.48
Check	POS	01/12/2018	RI Assoc. of Fire Chiefs	1004 · FNB Fire Prevention	
				6800 · Affiliated Fire Associations	-80.00
TOTAL					-80.00
Check	POS	01/16/2018	Amazon.com	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-144.20
TOTAL					-144.20
Check	POS	01/19/2018	Amazon.com	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-7.99
TOTAL					-7.99
Check	POS	01/23/2018	Adobe Systems Inc.	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-64.16
TOTAL					-64.16
Check	POS	01/30/2018	Amazon.com	1004 · FNB Fire Prevention	
				7030 · Spec. Fund Radio Box Alarm	-185.70
TOTAL					-185.70
Check	1073	01/05/2018	IAAI	1004 · FNB Fire Prevention	
				7040 · Spec. Fund Fire Prevention Exp	-100.00
TOTAL					-100.00
Check	1074	01/25/2018	Petty Cash	1004 · FNB Fire Prevention	
				7040 · Spec. Fund Fire Prevention Exp	-19.26
TOTAL					-19.26
Check	3934	01/02/2018	Cumberland Fire District	1001 · Navigant GF Operating	
				1002 · FNB HRA Checking	-10,000.00
TOTAL					-10,000.00
Check	3935	01/05/2018	Jeff Bonner	1001 · Navigant GF Operating	
				6110 · Equipment Purchase & Upgrad...	-191.00
TOTAL					-191.00
Check	3936	01/05/2018	AFLAC	1001 · Navigant GF Operating	
				2026 · AFLAC	-1,198.26
TOTAL					-1,198.26

2:57 PM
02/13/18

Cumberland Fire District
Commissioner's Report

January 2018

Type	Num	Date	Name	Account	Paid Amount
Check	3937	01/05/2018	Blue Cross Blue Shield -MCA	1001 · Navigant GF Operating	
				6510.01 · Healthcare Insurance -Retir...	-924.00
TOTAL					-924.00
Check	3938	01/05/2018	Blue Cross & Blue Shield	1001 · Navigant GF Operating	
				6410.01 · Healthcare Insurance	-71,873.50
				6510.01 · Healthcare Insurance -Retir...	-10,777.50
				6610.01 · Healthcare Insurance -Admin	-5,317.84
TOTAL					-87,968.84
Check	3939	01/05/2018	Timothy M. Bliss, Attorney at Law	1001 · Navigant GF Operating	
				6703.02 · Legal - CBA	-568.75
TOTAL					-568.75
Check	3940	01/05/2018	Delta Dental	1001 · Navigant GF Operating	
				6410.04 · Healthcare -Dental	-6,064.55
				6510.04 · Healthcare -Dental -Retirees	-544.29
				6610.04 · Healthcare -Dental -Admin	-553.96
TOTAL					-7,162.80
Check	3941	01/05/2018	EXXONMOBIL	1001 · Navigant GF Operating	
				6100 · Vehicle Gas & Oil	-390.74
TOTAL					-390.74
Check	3942	01/05/2018	Emergency Reporting	1001 · Navigant GF Operating	
				6145 · Reporting Software	-445.67
TOTAL					-445.67
Check	3943	01/05/2018	Purchase Power	1001 · Navigant GF Operating	
				6706 · Printing & Postage	-584.84
TOTAL					-584.84
Check	3944	01/05/2018	Vincent F. Ragosta, Jr.	1001 · Navigant GF Operating	
				6703.02 · Legal - CBA	-1,550.00
TOTAL					-1,550.00
Check	3945	01/05/2018	Ralco Equipment Co., Inc	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-1,431.15
TOTAL					-1,431.15
Check	3946	01/05/2018	S&D Road Service	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-128.13
TOTAL					-128.13
Check	3947	01/05/2018	Tire Doctor LLC	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-78.50
				6101 · Vehicle Repair & Maintenance	-63.00
TOTAL					-141.50
Check	3948	01/05/2018	TH Malloy & Sons, Inc	1001 · Navigant GF Operating	
				6100 · Vehicle Gas & Oil	-2,575.76
TOTAL					-2,575.76
Check	3949	01/05/2018	Video Artistry	1001 · Navigant GF Operating	
				6716 · Videographer	-180.00
TOTAL					-180.00

2:57 PM
02/13/18

Cumberland Fire District
Commissioner's Report

January 2018

Type	Num	Date	Name	Account	Paid Amount
Check	3950	01/05/2018	The Valley Breeze	1001 · Navigant GF Operating	
				6707 · Newspaper Advertisements	-305.00
TOTAL					-305.00
Check	3951	01/05/2018	Woonsocket Door	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-46.00
TOTAL					-46.00
Check	3952	01/12/2018	Jonathan Barber	1001 · Navigant GF Operating	
				6430 · Education Tuition Cost	-663.00
TOTAL					-663.00
Check	3953	01/12/2018	London Health Administrator	1001 · Navigant GF Operating	
				6410.03 · Healthcare Reimb. (HRA) -FF	-709.75
				6610.03 · Healthcare Reimb. (HRA)-A...	-51.00
				6510.03 · Healthcare Reimb. (HRA)-R...	-25.50
TOTAL					-786.25
Check	3954	01/12/2018	Apex Technology Group	1001 · Navigant GF Operating	
				6708 · Computer Development Program	-99.00
TOTAL					-99.00
Check	3955	01/12/2018	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	3956	01/12/2018	Depault Ace Hardware	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-151.76
				6101 · Vehicle Repair & Maintenance	-43.43
				6301 · Building Supplies & Maint.	-86.72
				6112 · Equipment Supplies & Repairs	21.92
TOTAL					-259.99
Check	3957	01/12/2018	Moore Medical LLC	1001 · Navigant GF Operating	
				6125 · ALS & Medical Supplies	-119.77
TOTAL					-119.77
Check	3958	01/12/2018	NAPA Auto Parts	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-26.94
				7010 · Contingency	-84.94
TOTAL					-111.88
Check	3959	01/12/2018	National Grid Elec Sta1	1001 · Navigant GF Operating	
				6200 · Electricity	-848.58
TOTAL					-848.58
Check	3960	01/12/2018	National Grid Elec Sta4L	1001 · Navigant GF Operating	
				6200 · Electricity	-0.41
TOTAL					-0.41
Check	3961	01/12/2018	National Grid Elec Sta5L	1001 · Navigant GF Operating	
				6200 · Electricity	-0.41
TOTAL					-0.41
Check	3962	01/12/2018	National Grid Elec Sta5A	1001 · Navigant GF Operating	
				6200 · Electricity	-26.62
TOTAL					-26.62

2:57 PM
02/13/18

Cumberland Fire District
Commissioner's Report

January 2018

Type	Num	Date	Name	Account	Paid Amount
Check	3963	01/12/2018	National Grid Gas Sta1	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-1,297.21
TOTAL					-1,297.21
Check	3964	01/12/2018	National Grid Gas Sta2	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-839.51
TOTAL					-839.51
Check	3965	01/12/2018	National Grid Gas Sta4	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-932.91
TOTAL					-932.91
Check	3966	01/12/2018	National Grid Gas Sta5	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-870.68
TOTAL					-870.68
Check	3967	01/12/2018	National Grid Gas Sta5A	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-111.00
TOTAL					-111.00
Check	3968	01/12/2018	Police & Firemen's Insurance Assoc.	1001 · Navigant GF Operating	
				2028 · P & F Insurance Assoc.	-586.20
TOTAL					-586.20
Check	3969	01/12/2018	Kevin Clarke	1001 · Navigant GF Operating	
				6510.01 · Healthcare Insurance -Retir...	-41.14
TOTAL					-41.14
Check	3970	01/12/2018	Roger's Ace Hardware Inc	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-17.96
				6301 · Building Supplies & Maint.	-15.99
				6301 · Building Supplies & Maint.	8.98
TOTAL					-24.97
Check	3971	01/12/2018	Sparrow & Company	1001 · Navigant GF Operating	
				1320.07 · Prepaid Expenses-Audit/Ac...	-453.33
				6710 · External Accounting Fees	-1,666.67
TOTAL					-2,120.00
Check	3972	01/12/2018	The Valley Breeze	1001 · Navigant GF Operating	
				6725 · Tax Sale Fee	-154.00
				6707 · Newspaper Advertisements	-354.00
TOTAL					-508.00
Check	3973	01/12/2018	Zoll Medical Corp	1001 · Navigant GF Operating	
				6125 · ALS & Medical Supplies	-103.42
TOTAL					-103.42
Check	3974	01/18/2018	C & S Specialty, Inc.	1001 · Navigant GF Operating	
				6110 · Equipment Purchase & Upgrad...	-200.10
TOTAL					-200.10
Check	3975	01/18/2018	Janitech	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-89.14
				6301 · Building Supplies & Maint.	-440.55
TOTAL					-529.69

2:57 PM
02/13/18

Cumberland Fire District
Commissioner's Report

January 2018

Type	Num	Date	Name	Account	Paid Amount
Check	3976	01/18/2018	Moore Medical LLC	1001 · Navigant GF Operating	
				6125 · ALS & Medical Supplies	-117.21
				6125 · ALS & Medical Supplies	-63.78
TOTAL					-180.99
Check	3977	01/18/2018	Minuteman Trucks, Inc	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-92.86
				6101 · Vehicle Repair & Maintenance	-198.84
TOTAL					-291.70
Check	3978	01/18/2018	National Grid Elec Sta4	1001 · Navigant GF Operating	
				6200 · Electricity	-1,968.55
TOTAL					-1,968.55
Check	3979	01/18/2018	National Grid Elec Sta2	1001 · Navigant GF Operating	
				6200 · Electricity	-256.26
TOTAL					-256.26
Check	3980	01/18/2018	National Grid Elec Sta5	1001 · Navigant GF Operating	
				6200 · Electricity	-668.41
TOTAL					-668.41
Check	3981	01/18/2018	Narragansett Bay Comm Sta1	1001 · Navigant GF Operating	
				6210 · Sewer Assessment & Usage	-111.24
TOTAL					-111.24
Check	3982	01/18/2018	Narragansett Bay Comm Sta2	1001 · Navigant GF Operating	
				6210 · Sewer Assessment & Usage	-76.50
TOTAL					-76.50
Check	3983	01/18/2018	Narragansett Bay Comm Sta4	1001 · Navigant GF Operating	
				6210 · Sewer Assessment & Usage	-44.81
TOTAL					-44.81
Check	3984	01/18/2018	Pioneer Heavy Duty Parts, Inc.	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-30.12
TOTAL					-30.12
Check	3985	01/18/2018	Pawtucket Water Supply -Hydrants	1001 · Navigant GF Operating	
				6215.02 · Hydrant Fees - Pawtucket	-11,732.09
TOTAL					-11,732.09
Check	3986	01/18/2018	Pawtucket Water Supply Board	1001 · Navigant GF Operating	
				6211 · Water Usage Fees	-72.78
TOTAL					-72.78
Check	3987	01/18/2018	VFIS	1001 · Navigant GF Operating	
				1320.01 · Prepaid Expenses-Insurances	-5,467.00
TOTAL					-5,467.00
Check	3988	01/18/2018	The Valley Breeze	1001 · Navigant GF Operating	
				6725 · Tax Sale Fee	-154.00
TOTAL					-154.00
Check	3990	01/18/2018	Verizon Wireless	1001 · Navigant GF Operating	
				6202.02 · Air Cards	-234.90
				6202.02 · Air Cards	-320.08
TOTAL					-554.98

2:57 PM
02/13/18

Cumberland Fire District
Commissioner's Report

January 2018

Type	Num	Date	Name	Account	Paid Amount
Check	3991	01/24/2018	RITCA	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-28.00
TOTAL					-28.00
Check	3992	01/24/2018	Arthur R & Annette Crookes, Jr.	1001 · Navigant GF Operating	
				1215 · Tax Receivable 2017	-34.15
TOTAL					-34.15
Check	3993	01/24/2018	Terrapin Development LLC	1001 · Navigant GF Operating	
				1305 · Tax Sale Fees	-200.00
TOTAL					-200.00
Check	3994	01/25/2018	Petty Cash	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-3.00
				6125 · ALS & Medical Supplies	-6.42
				6301 · Building Supplies & Maint.	-83.71
				6706 · Printing & Postage	-33.63
TOTAL					-126.76
Check	3995	01/25/2018	Cox Communications	1001 · Navigant GF Operating	
				6202.01 · Telephone	-914.43
TOTAL					-914.43
Check	3996	01/25/2018	Janitech	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-218.84
				6301 · Building Supplies & Maint.	-253.10
				6301 · Building Supplies & Maint.	-417.45
				6301 · Building Supplies & Maint.	-35.12
				6301 · Building Supplies & Maint.	-162.31
TOTAL					-1,086.82
Check	3997	01/25/2018	Kafin Oil Co., Inc.	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-96.00
TOTAL					-96.00
Check	3998	01/25/2018	Minuteman Trucks, Inc	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-4,822.51
TOTAL					-4,822.51
Check	3999	01/25/2018	NorthEast Electrical	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-2.44
				6301 · Building Supplies & Maint.	-268.09
TOTAL					-270.53
Check	4000	01/25/2018	Ralco Equipment Co., Inc	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-145.22
TOTAL					-145.22
Check	4001	01/25/2018	Rossi Law Offices LTD	1001 · Navigant GF Operating	
				7050 · Tax - Legal & Collection Fees	-8.30
TOTAL					-8.30
Check	4002	01/25/2018	S&D Road Service	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-2,206.43
TOTAL					-2,206.43
Check	4003	01/25/2018	Shipman's Fire Equipment	1001 · Navigant GF Operating	
				7010 · Contingency	-2,610.30
TOTAL					-2,610.30

2:57 PM
02/13/18

Cumberland Fire District
Commissioner's Report

January 2018

Type	Num	Date	Name	Account	Paid Amount
Check	4004	01/25/2018	Staples Credit	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-27.56
TOTAL					-27.56
Check	4005	01/25/2018	Verizon	1001 · Navigant GF Operating	
				6202.01 · Telephone	-149.99
TOTAL					-149.99
Check	4006	01/25/2018	Video Artistry	1001 · Navigant GF Operating	
				6716 · Videographer	-180.00
				6716 · Videographer	-150.00
TOTAL					-330.00
Check	4007	01/25/2018	The Valley Breeze	1001 · Navigant GF Operating	
				6725 · Tax Sale Fee	-154.00
TOTAL					-154.00
Check	4008	01/25/2018	Shell Fleet Plus	1001 · Navigant GF Operating	
				6100 · Vehicle Gas & Oil	-561.44
TOTAL					-561.44

Cumberland Fire District
2017-2018 Income & Expense Budget vs. Actual
July 2017 through January 2018

	TOTAL				
	Jan 18	Jul '17 - Jan 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
4000.02 · Tax Revenue 2017	618,638.83	4,330,733.74	7,425,469.00	(3,094,735.26)	58.32%
4001 · Tax Revenue Prior Years	14,667.96	102,671.85	176,000.00	(73,328.15)	58.34%
4003 · Tax Revenue Refund	0.00	0.00	0.00	0.00	0.0%
4007 · NSF Fee Reimbursement Income	0.00	0.00	200.00	(200.00)	0.0%
4010 · Interest Income- Past Due Taxes	4,036.54	40,575.98	35,000.00	5,575.98	115.93%
4015 · Fire Prevention/Plan Review	1,670.00	30,235.00	48,000.00	(17,765.00)	62.99%
4050 · Interest Income General Fund	504.60	5,167.80	8,000.00	(2,832.20)	64.6%
4060 · Interest Income Truck Fund	0.00	29.74	650.00	(620.26)	4.58%
4065 · Interest Income Fire Prevention	0.00	10.55	250.00	(239.45)	4.22%
4070 · Interest Income-Retiremt Health	55.77	409.04	700.00	(290.96)	58.43%
4080 · Interest Income Navigant CD	111.35	712.77	0.00	712.77	100.0%
4103 · Grant Income	0.00	0.00	0.00	0.00	0.0%
4105 · Reimbursed Ins.-Former Employee	2,967.80	20,015.50	33,000.00	(12,984.50)	60.65%
4110 · Miscellaneous Other Income	8,267.88	11,924.35	5,000.00	6,924.35	238.49%
4110.1 · Revenue Rescue Income	0.00	9,082.49	10,000.00	(917.51)	90.83%
4110.2 · Insurance Refund	0.00	0.00	0.00	0.00	0.0%
4110.3 · Detail Reimbursement	1,801.80	19,721.40	43,000.00	(23,278.60)	45.86%
4110.4 · IOD Ins. Reimbursement	14,400.00	102,112.87	0.00	102,112.87	100.0%
4110.5 · Fire Prevention Reimbursement	0.00	0.00	0.00	0.00	0.0%
4110.6 · MLC Fees	2,050.00	17,700.00	20,000.00	(2,300.00)	88.5%
4110.7 · RB Battery Reimbursement	0.00	627.00	0.00	627.00	100.0%
4112 · Income Radio Box 2017	1,888.89	13,555.57	23,000.00	(9,444.43)	58.94%
4114 · Income Radio Box Prior Years	0.00	125.00	0.00	125.00	100.0%
4115 · Tax Sale Fee Income	11,483.08	35,204.50	30,000.00	5,204.50	117.35%
4200 · Sale of Assets	0.00	0.00	0.00	0.00	0.0%
4400 · Appropriation from 1007 RH Fund	0.00	0.00	100,028.00	(100,028.00)	0.0%
Total Income	682,544.50	4,740,615.15	7,958,297.00	(3,217,681.85)	59.57%
Gross Profit	682,544.50	4,740,615.15	7,958,297.00	(3,217,681.85)	59.57%
Expense					
6100 · Vehicle Gas & Oil	3,527.94	22,902.47	35,000.00	(12,097.53)	65.44%
6101 · Vehicle Repair & Maintenance	9,267.13	91,480.00	85,000.00	6,480.00	107.62%
6110 · Equipment Purchase & Upgrading	1,346.51	18,657.20	40,000.00	(21,342.80)	46.64%
6110.01 · Turnout Gear	1,201.50	5,313.71	10,000.00	(4,686.29)	53.14%
6112 · Equipment Supplies & Repairs	132.84	6,320.95	10,000.00	(3,679.05)	63.21%
6113 · Equip Testing & Certification	833.33	5,833.43	10,000.00	(4,166.57)	58.33%
6120 · Radio Equip Upgrades & Maint	0.00	5,658.95	7,000.00	(1,341.05)	80.84%
6125 · ALS & Medical Supplies	410.60	6,244.61	10,000.00	(3,755.39)	62.45%
6130 · Air Cascade Maintenance	0.00	1,003.81	3,500.00	(2,496.19)	28.68%
6140 · Communications Upgrades	0.00	100.00	0.00	100.00	100.0%
6145 · Reporting Software	445.67	5,302.12	7,000.00	(1,697.88)	75.75%
6150 · Fire Alarm Testing	0.00	623.00	1,500.00	(877.00)	41.53%
6200 · Electricity	3,769.24	20,469.73	39,000.00	(18,530.27)	52.49%
6201 · Gas & Hot Water	4,051.31	7,701.52	15,000.00	(7,298.48)	51.34%
6202.01 · Telephone	1,064.42	7,690.68	15,000.00	(7,309.32)	51.27%
6202.02 · Air Cards	554.98	3,436.05	5,500.00	(2,063.95)	62.47%
6210 · Sewer Assessment & Usage	232.55	1,885.38	3,500.00	(1,614.62)	53.87%
6211 · Water Usage Fees	72.78	1,251.57	8,000.00	(6,748.43)	15.65%
6215.01 · Hydrant Fees - Cumberland	18,755.83	131,290.85	225,070.00	(93,779.15)	58.33%
6215.02 · Hydrant Fees - Pawtucket	11,732.09	80,673.62	138,000.00	(57,326.38)	58.46%
6301 · Building Supplies & Maint.	2,508.61	23,769.95	25,000.00	(1,230.05)	95.08%
6305 · Furnishings	0.00	409.98	2,000.00	(1,590.02)	20.5%
6400.01 · Firefighters Salaries	195,053.24	1,522,194.30	2,863,239.00	(1,341,044.70)	53.16%
6400.02 · EMT Incentive	6,276.76	46,075.76	86,000.00	(39,924.24)	53.58%
6400.03 · OT Wages	98,188.72	682,225.17	575,941.00	106,284.17	118.45%
6400.08 · Holiday Stipend	40,836.73	122,612.36	165,186.00	(42,573.64)	74.23%
6400.09 · Longevity Pay	32,819.51	90,727.92	137,000.00	(46,272.08)	66.23%
6400.10 · Acting Officer Pay	269.34	884.10	2,000.00	(1,115.90)	44.21%
6400.11 · Detail Pay	504.00	15,171.04	15,000.00	171.04	101.14%
6400.12 · Other Salaries	0.00	0.00	20,000.00	(20,000.00)	0.0%
6400.13 · Injured on Duty Salaries	24,179.16	131,363.27	0.00	131,363.27	100.0%
6400.14 · Clothing Allowance	3,900.00	27,300.00	46,800.00	(19,500.00)	58.33%

Cumberland Fire District
2017-2018 Income & Expense Budget vs. Actual
July 2017 through January 2018

	TOTAL				
	Jan 18	Jul '17 - Jan 18	Budget	\$ Over Budget	% of Budget
6400.15 · Education Incentive	500.00	3,500.00	7,000.00	(3,500.00)	50.0%
6401 · Payroll Tax Expense	29,772.67	198,984.88	334,942.00	(135,957.12)	59.41%
6402 · Pension Expense	66,252.37	416,056.10	706,115.00	(290,058.90)	58.92%
6410.01 · Healthcare Insurance	71,873.50	500,474.83	846,200.00	(345,725.17)	59.14%
6410.02 · Healthcare Co-Pays	(8,329.92)	(62,731.22)	(109,994.00)	47,262.78	57.03%
6410.03 · Healthcare Reimb. (HRA) -FF	3,059.81	26,600.79	40,000.00	(13,399.21)	66.5%
6410.04 · Healthcare -Dental	6,064.55	42,586.90	68,820.00	(26,233.10)	61.88%
6410.05 · Healthcare -Vision	400.00	2,800.00	5,100.00	(2,300.00)	54.9%
6420 · Life Insurance	862.50	6,037.50	10,350.00	(4,312.50)	58.33%
6430 · Education Tuition Cost	663.00	663.00	6,000.00	(5,337.00)	11.05%
6510.01 · Healthcare Insurance -Retirees	11,742.64	72,532.78	122,000.00	(49,467.22)	59.45%
6510.03 · Healthcare Reimb. (HRA)-Retiree	2,923.18	9,335.46	6,000.00	3,335.46	155.59%
6510.04 · Healthcare -Dental -Retirees	544.29	3,117.58	4,900.00	(1,782.42)	63.62%
6520 · COLA - Retirees	866.67	6,066.65	10,400.00	(4,333.35)	58.33%
6600 · Administrative Salaries	23,938.77	170,346.80	290,475.00	(120,128.20)	58.64%
6605 · District Commissioner Stipends	1,891.66	13,241.66	22,700.00	(9,458.34)	58.33%
6610.01 · Healthcare Insurance -Admin	5,317.84	37,224.88	67,700.00	(30,475.12)	54.99%
6610.02 · Healthcare Co-Pays -Admin	(638.12)	(4,756.24)	(8,300.00)	3,543.76	57.3%
6610.03 · Healthcare Reimb. (HRA)-Admin	2,297.42	8,897.41	6,500.00	2,397.41	136.88%
6610.04 · Healthcare -Dental -Admin	553.96	3,877.72	6,648.00	(2,770.28)	58.33%
6615 · Payroll Tax Expense -Admin	1,752.10	12,664.82	22,200.00	(9,535.18)	57.05%
6701 · Insurances	25,332.91	171,863.45	336,000.00	(164,136.55)	51.15%
6703.01 · Legal	0.00	8,493.75	20,000.00	(11,506.25)	42.47%
6703.02 · Legal - CBA	2,118.75	5,975.00	5,000.00	975.00	119.5%
6705 · Office Supplies & Expenses	127.71	6,177.09	9,500.00	(3,322.91)	65.02%
6706 · Printing & Postage	618.47	2,896.70	5,000.00	(2,103.30)	57.93%
6707 · Newspaper Advertisements	659.00	813.00	1,500.00	(687.00)	54.2%
6708 · Computer Development Program	106.27	1,376.77	2,500.00	(1,123.23)	55.07%
6709 · Computerized Tax Bills	1,125.00	7,875.00	13,500.00	(5,625.00)	58.33%
6710 · External Accounting Fees	3,333.33	13,333.33	20,000.00	(6,666.67)	66.67%
6711 · Fire Chief Expenses	19.48	397.65	1,500.00	(1,102.35)	26.51%
6712 · Fire Prevention Offset	0.00	0.00	1,000.00	(1,000.00)	0.0%
6713 · Grants - Matching Funds	0.00	0.00	5,000.00	(5,000.00)	0.0%
6714 · Payroll Processing Fees	847.10	4,715.70	12,000.00	(7,284.30)	39.3%
6715 · Professional Fees	0.00	140.00	2,000.00	(1,860.00)	7.0%
6716 · Videographer	150.00	1,770.00	2,500.00	(730.00)	70.8%
6720 · Abatements	0.14	14.74	20,000.00	(19,985.26)	0.07%
6725 · Tax Sale Fee	462.00	24,183.42	30,000.00	(5,816.58)	80.61%
6730 · Bank Service Fee	45.00	105.00	100.00	5.00	105.0%
6735 · IRS HRA Fee	0.00	0.00	0.00	0.00	0.0%
6800 · Affiliated Fire Associations	80.00	783.90	750.00	33.90	104.52%
6801 · Call Firefighters Stipends	0.00	0.00	1,000.00	(1,000.00)	0.0%
6905.01 · Drills & Training	0.00	7,365.00	5,000.00	2,365.00	147.3%
6905.02 · FP & EMS Training	0.00	899.80	3,000.00	(2,100.20)	29.99%
6906 · Medical Examinations	0.00	1,717.25	5,500.00	(3,782.75)	31.22%
6907 · Employee Support Health&Welfare	0.00	0.00	3,800.00	(3,800.00)	0.0%
6908 · Professional Development	0.00	300.00	500.00	(200.00)	60.0%
7010 · Contingency	2,723.54	3,508.54	9,000.00	(5,491.46)	38.98%
7020 · Sick Time Payout	0.00	6,370.84	5,000.00	1,370.84	127.42%
7030 · Spec. Fund Radio Box Alarm	1,037.27	4,579.31	7,500.00	(2,920.69)	61.06%
7040 · Spec. Fund Fire Prevention Exp	135.40	12,394.60	18,000.00	(5,605.40)	68.86%
7050 · Tax - Legal & Collection Fees	8.30	162.78	1,000.00	(837.22)	16.28%
7080 · Interest Expense-L-1 Truck Loan	439.04	2,694.02	0.00	2,694.02	100.0%
7305 · Capital Expenditures	0.00	0.00	0.00	0.00	0.0%
7310 · Capital Improvements	0.00	15,725.67	90,000.00	(74,274.33)	17.47%
8000 · General Reserve Account	0.00	0.00	149,155.00	(149,155.00)	0.0%
8010 · Station Building Fund	0.00	900.00	90,000.00	(89,100.00)	1.0%
8100 · Actuarial Study of Retiree HC	0.00	0.00	10,000.00	(10,000.00)	0.0%
Total Expense	723,612.39	4,861,628.11	7,958,297.00	(3,096,668.89)	61.09%
Net Ordinary Income	(41,067.89)	(121,012.96)	0.00	(121,012.96)	100.0%
Net Income	(41,067.89)	(121,012.96)	0.00	(121,012.96)	100.0%

Cumberland Fire District
Trial Balance
As of January 31, 2018

	Jan 31, 18	
	Debit	Credit
1001 · Navigant GF Operating	438,307.75	
1002 · FNB HRA Checking	7,885.95	
1003 · FNB HRA Savings	0.00	
1004 · FNB Fire Prevention	60,628.77	
1005 · Navigant Savings MM	800,142.48	
1007 · FNB Retiree HealthCare Fund	257,072.13	
1008 · FNB Truck Fund	40.03	
1009 · FNB FP Savings	16.76	
1010 · Navigant Comm/Training	91,762.65	
1011 · Navigant CD	106,012.77	
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	0.00	
1210 · Tax Receivable 2016 & Prior	32,301.70	
1215 · Tax Receivable 2017	1,009,827.82	
1300 · Collection/Returned CK Fees	185.00	
1305 · Tax Sale Fees	16,747.37	
1310 · Radio Box Fees	2,175.00	
1311 · FF Detail Receivable	2,263.80	
1312 · Fire Prevention Fees	480.00	
1313 · Misc Fire Prevention Receivable	57.00	
1315 · Misc. Accounts Receivable	0.00	
1316 · MLC Receivable	0.00	
1320 · Prepaid Expenses	0.00	
1320.01 · Prepaid Expenses-Insurances	123,730.05	
1320.02 · Prepaid Expenses-Hydrant Fees	92,779.15	
1320.03 · Prepaid Expenses-COLA	4,245.03	
1320.04 · Prepaid Expenses-Clothing Allow	15,450.00	
1320.05 · Prepaid Expenses-Tax Sale Fees	53,483.58	
1320.06 · Prepaid Expenses-Comp Tx Bills	3,479.18	
1320.07 · Prepaid Expenses-Audit/Acct Fee	453.33	
1320.08 · Prepaid Expenses-Comm Stipends	0.00	
1320.09 · Prepaid Expenses-Educ Incentive	2,500.00	
1320.10 · Prepaid Expenses-Equip Testing	2,322.82	
1320.11 · Pepaid Expenses-Radio Box Fund	4,257.85	
1320.12 · Prepaid Expense-Turnout Gear	6,007.50	
1321 · Deferred Expense	0.00	
1400 · Land	779,800.00	
1500 · Buildings & Improvements	1,545,903.09	
1505 · Vehicles & Equipment	3,163,276.76	
1506 · Radio Equipment	76,354.12	
1510 · Fire Prevention Equipment	551,383.84	
1515 · Office Equipment	12,021.87	
1520 · Furniture and Fixtures	17,022.90	
1600 · Accumulated Depreciation		4,467,717.00
1050 · Petty Cash-Tax Collector	750.00	
1055 · Petty Cash Fire Chief	500.00	
2000 · Accounts Payable	0.00	
2000.01 · Accounts Payable 2016	0.00	
2005 · Accrued Payroll at FYE		76,929.00
2010 · Payroll Taxes SS/MED	0.00	
2011 · Payroll Tax FED W/H	34.54	
2012 · Payroll Tax ST W/H	0.00	
2013 · Payroll Tax SDI WH		230.74
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	

Cumberland Fire District
Trial Balance
As of January 31, 2018

	Jan 31, 18	
	Debit	Credit
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		1,026.41
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.		72.63
2035 · CMEFCU - SAVINGS	0.00	
2250 · Deferred Tax Revenue 2015/2016		5,998.00
2251 · Deferred Taxes 2016 & prior		54,141.20
2252 · Deferred Tax Revenue 2017-2018		3,092,288.26
2253 · Deferred Tax Revenue 2018-2019		7,044.04
2280 · Misc Other Deferred Revenue		1,760.00
2281 · Deferred Tax Sale Fee Income		87,152.75
2285 · Deferred Radio Box Income		11,244.43
2505 · Notes Payable - NCFD Truck Loan	0.00	
2510 · Notes Payable - L-1 Truck Loan		91,231.32
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		19,851.22
2700 · Accrued 2016 Tax Revenue	0.00	
2700.01 · Accrued Tax Revenue 2017	0.00	
2705 · Accrued 2016 Radio Box Income	0.00	
2705.01 · Accrued Radio Box Income 2017	0.00	
3200 · Unrestricted Net Assets	236,943.92	
3300 · Fund Balance transfer from Old		1,722,932.47
4000.02 · Tax Revenue 2017		4,330,733.74
4001 · Tax Revenue Prior Years		102,671.85
4003 · Tax Revenue Refund	0.00	
4007 · NSF Fee Reimbursement Income	0.00	
4010 · Interest Income- Past Due Taxes		40,575.98
4015 · Fire Prevention/Plan Review		30,235.00
4050 · Interest Income General Fund		5,167.80
4060 · Interest Income Truck Fund		29.74
4065 · Interest Income Fire Prevention		10.55
4070 · Interest Income-Retiremt Health		409.04
4080 · Interest Income Navigant CD		712.77
4105 · Reimbursed Ins.-Former Employee		20,015.50
4110 · Miscellaneous Other Income		11,924.35
4110.1 · Revenue Rescue Income		9,082.49
4110.3 · Detail Reimbursement		19,721.40
4110.4 · IOD Ins. Reimbursement		102,112.87
4110.6 · MLC Fees		17,700.00
4110.7 · RB Battery Reimbursement		627.00
4112 · Income Radio Box 2017		13,555.57
4114 · Income Radio Box Prior Years		125.00
4115 · Tax Sale Fee Income		35,204.50
6100 · Vehicle Gas & Oil	22,902.47	
6101 · Vehicle Repair & Maintenance	91,480.00	
6110 · Equipment Purchase & Upgrading	18,657.20	
6110.01 · Turnout Gear	5,313.71	
6112 · Equipment Supplies & Repairs	6,320.95	
6113 · Equip Testing & Certification	5,833.43	
6120 · Radio Equip Upgrades & Maint	5,658.95	
6125 · ALS & Medical Supplies	6,244.61	
6130 · Air Cascade Maintenance	1,003.81	
6140 · Communications Upgrades	100.00	
6145 · Reporting Software	5,302.12	
6150 · Fire Alarm Testing	623.00	
6200 · Electricity	20,469.73	
6201 · Gas & Hot Water	7,701.52	
6202.01 · Telephone	7,690.68	
6202.02 · Air Cards	3,436.05	
6210 · Sewer Assessment & Usage	1,885.38	

Cumberland Fire District
Trial Balance
As of January 31, 2018

	Jan 31, 18	
	Debit	Credit
6211 - Water Usage Fees	1,251.57	
6215.01 - Hydrant Fees - Cumberland	131,290.85	
6215.02 - Hydrant Fees - Pawtucket	80,673.62	
6301 - Building Supplies & Maint.	23,769.95	
6305 - Furnishings	409.98	
6400.01 - Firefighters Salaries	1,522,194.30	
6400.02 - EMT Incentive	46,075.76	
6400.03 - OT Wages	682,225.17	
6400.08 - Holiday Stipend	122,612.36	
6400.09 - Longevity Pay	90,727.92	
6400.10 - Acting Officer Pay	884.10	
6400.11 - Detail Pay	15,171.04	
6400.12 - Other Salaries	0.00	
6400.13 - Injured on Duty Salaries	131,363.27	
6400.14 - Clothing Allowance	27,300.00	
6400.15 - Education Incentive	3,500.00	
6401 - Payroll Tax Expense	198,984.88	
6402 - Pension Expense	416,056.10	
6410.01 - Healthcare Insurance	500,474.83	
6410.02 - Healthcare Co-Pays		62,731.22
6410.03 - Healthcare Reimb. (HRA) -FF	26,600.79	
6410.04 - Healthcare -Dental	42,586.90	
6410.05 - Healthcare -Vision	2,800.00	
6420 - Life Insurance	6,037.50	
6430 - Education Tuition Cost	663.00	
6510.01 - Healthcare Insurance -Retirees	72,532.78	
6510.03 - Healthcare Reimb. (HRA)-Retiree	9,335.46	
6510.04 - Healthcare -Dental -Retirees	3,117.58	
6520 - COLA - Retirees	6,066.65	
6600 - Administrative Salaries	170,346.80	
6605 - District Commissioner Stipends	13,241.66	
6610.01 - Healthcare Insurance -Admin	37,224.88	
6610.02 - Healthcare Co-Pays -Admin		4,756.24
6610.03 - Healthcare Reimb. (HRA)-Admin	8,897.41	
6610.04 - Healthcare -Dental -Admin	3,877.72	
6615 - Payroll Tax Expense -Admin	12,664.82	
6701 - Insurances	171,863.45	
6703.01 - Legal	8,493.75	
6703.02 - Legal - CBA	5,975.00	
6705 - Office Supplies & Expenses	6,177.09	
6706 - Printing & Postage	2,896.70	
6707 - Newspaper Advertisements	813.00	
6708 - Computer Development Program	1,376.77	
6709 - Computerized Tax Bills	7,875.00	
6710 - External Accounting Fees	13,333.33	
6711 - Fire Chief Expenses	397.65	
6714 - Payroll Processing Fees	4,715.70	
6715 - Professional Fees	140.00	
6716 - Videographer	1,770.00	
6720 - Abatements	14.74	
6725 - Tax Sale Fee	24,183.42	
6730 - Bank Service Fee	105.00	
6800 - Affiliated Fire Associations	783.90	
6905.01 - Drills & Training	7,365.00	
6905.02 - FP & EMS Training	899.80	
6906 - Medical Examinations	1,717.25	
6908 - Professional Development	300.00	
7010 - Contingency	3,508.54	
7020 - Sick Time Payout	6,370.84	
7030 - Spec. Fund Radio Box Alarm	4,579.31	
7040 - Spec. Fund Fire Prevention Exp	12,394.60	
7050 - Tax - Legal & Collection Fees	162.78	
7080 - Interest Expense-L-1 Truck Loan	2,694.02	
7310 - Capital Improvements	15,725.67	
8010 - Station Building Fund	900.00	
TOTAL	14,447,722.08	14,447,722.08



Kenneth A. Finlay
Chief of Department
kfinlay@cumberlandfire.org

CUMBERLAND FIRE DISTRICT

Headquarters Station Four
3502 Mendon Road • Cumberland, RI 02864
Phone: 401-658-0544 Fax: 401-658-2198
www.cumberlandfire.org

CHIEFS REPORT FOR JANUARY 2018

Board of Fire Commissioners
3502 Mendon Road
Cumberland RI 02864
February 27, 2018

The accompanying graph shows the Department responded to 473 alarms in the month of January.

The Chair, Legal Counsel, Diane and myself met with the Auditor General and D O R, January 29, and they are concerned about the financial expectations of the district. Corrective actions are being discussed to be implemented.

After many conversations and debates, we have made the determination that a good basic life support service is the better delivery for the Fire Department, the cost and need for carrying the new required drugs just did not justify the times they were deployed before a rescue arrived.

The 2018-2019 budget will commence preparations shortly, once a final scheduled is worked out for FY 2018.

Sincerely,

Chief Kenneth A. Finlay
Cumberland Fire Department

Cumberland Fire Dept.

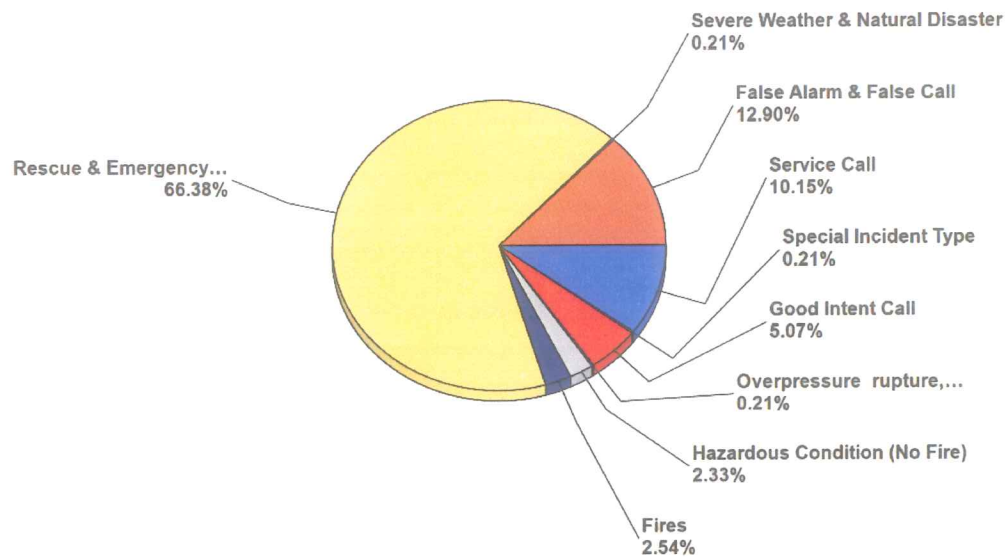
Cumberland, RI

This report was generated on 2/20/2018 3:58:01 PM



Breakdown by Major Incident Types for Date Range

Zone(s): All Zones | Start Date: 01/01/2018 | End Date: 01/31/2018



MAJOR INCIDENT TYPE	# INCIDENTS	% of TOTAL
Fires	12	2.54%
Overpressure rupture, explosion, overheating - no fire	1	0.21%
Rescue & Emergency Medical Service	314	66.38%
Hazardous Condition (No Fire)	11	2.33%
Service Call	48	10.15%
Good Intent Call	24	5.07%
False Alarm & False Call	61	12.90%
Severe Weather & Natural Disaster	1	0.21%
Special Incident Type	1	0.21%
TOTAL	473	100.00%

Only REVIEWED incidents included. Summary results for a major incident type are not displayed if the count is zero.

Detailed Breakdown by Incident Type		
INCIDENT TYPE	# INCIDENTS	% of TOTAL
111 - Building fire	4	0.85%
113 - Cooking fire, confined to container	6	1.27%
116 - Fuel burner/boiler malfunction, fire confined	1	0.21%
131 - Passenger vehicle fire	1	0.21%
251 - Excessive heat, scorch burns with no ignition	1	0.21%
311 - Medical assist, assist EMS crew	43	9.09%
320 - Emergency medical service, other	1	0.21%
321 - EMS call, excluding vehicle accident with injury	252	53.28%
322 - Motor vehicle accident with injuries	11	2.33%
324 - Motor vehicle accident with no injuries.	6	1.27%
353 - Removal of victim(s) from stalled elevator	1	0.21%
400 - Hazardous condition, other	1	0.21%
411 - Gasoline or other flammable liquid spill	1	0.21%
412 - Gas leak (natural gas or LPG)	3	0.63%
422 - Chemical spill or leak	1	0.21%
424 - Carbon monoxide incident	4	0.85%
440 - Electrical wiring/equipment problem, other	1	0.21%
500 - Service Call, other	1	0.21%
510 - Person in distress, other	2	0.42%
511 - Lock-out	3	0.63%
512 - Ring or jewelry removal	1	0.21%
520 - Water problem, other	10	2.11%
521 - Water evacuation	6	1.27%
522 - Water or steam leak	6	1.27%
550 - Public service assistance, other	1	0.21%
552 - Police matter	1	0.21%
553 - Public service	4	0.85%
554 - Assist invalid	9	1.90%
561 - Unauthorized burning	1	0.21%
571 - Cover assignment, standby, moveup	3	0.63%
600 - Good intent call, other	2	0.42%
611 - Dispatched & cancelled en route	14	2.96%
622 - No incident found on arrival at dispatch address	4	0.85%
651 - Smoke scare, odor of smoke	2	0.42%
652 - Steam, vapor, fog or dust thought to be smoke	1	0.21%
671 - HazMat release investigation w/no HazMat	1	0.21%
730 - System malfunction, other	3	0.63%
731 - Sprinkler activation due to malfunction	2	0.42%
733 - Smoke detector activation due to malfunction	8	1.69%
734 - Heat detector activation due to malfunction	1	0.21%
735 - Alarm system sounded due to malfunction	6	1.27%
736 - CO detector activation due to malfunction	5	1.06%
740 - Unintentional transmission of alarm, other	8	1.69%
741 - Sprinkler activation, no fire - unintentional	5	1.06%
743 - Smoke detector activation, no fire - unintentional	10	2.11%
744 - Detector activation, no fire - unintentional	1	0.21%
745 - Alarm system activation, no fire - unintentional	9	1.90%
746 - Carbon monoxide detector activation, no CO	3	0.63%
812 - Flood assessment	1	0.21%
911 - Citizen complaint	1	0.21%
TOTAL INCIDENTS:	473	100.00%

Only REVIEWED incidents included. Summary results for a major incident type are not displayed if the count is zero.

1

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

35

FC-R-2018-03

CUMBERLAND FIRE DISTRICT

Resolution

RESOLUTION: Authorizing Chairwoman Cynthia Ouellette to enter into a contract with Hague, Sahady & Co., P.C. to perform the annual audit for the Cumberland Fire District for Fiscal Year Ending June 30, 2018 and with two additional options for Fiscal Years Ending June 30, 2019 and June 30, 2020

WHEREAS: The Cumberland Fire Committee solicited requests for proposals to perform audit services for Fiscal Year ending June 30, 2018, with options for Fiscal Years June 30, 2019 and June 30, 2020; and

WHEREAS: The Cumberland Fire Committee received three (3) proposals from qualified bidders; and

WHEREAS: A selection committee consisting of Chief Kenneth Finlay, Deputy Finance Director Beth Markey, and former Finance Director for the Town of Smithfield Dennis Finlay, reviewed the proposals independently; and

WHEREAS: The selection committee unanimously determined that the proposal of Hague, Sahady & Co., P.C. was the auditing firm most qualified for the audit.

WHEREAS: The audit contract will be \$15,000 for FY2018, with options to extend to FY2019 for an amount of \$16,000 and to FY2020 for an amount of \$17,000.

WHEREAS: The Auditor General has reviewed the audit bid specifications and the award is subject to approval by the Auditor General.

BE IT RESOLVED BY THE CUMBERLAND FIRE DISTRICT AS FOLLOWS:

RESOLVED:

1 Section 1. Chairwoman Cynthia Ouellette is authorized to enter into a contract
2 with Hague, Sahady & Co., P.C. to perform the annual audit for
3 the Cumberland Fire District for Fiscal Year Ending June 30,
4 2018 and with two additional options for Fiscal Years Ending
5 June 30, 2019 and June 30, 2020
6

7 Date adopted: February 27, 2018
8
9

10
11

Cynthia Ouellette, Chairperson
12
13

14 PASSED:

15 YAY: NAY:

1
2
3
4
5
6
7
8
9
0
1
2
3
4
5
6
7
8
9
0
1
2
3
4
5

Date adopted: February 27, 2018

1

2

3

4

5 PASSED:

6 YAY: NAY:

Cynthia Ouellette, Chairperson