

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
Vice Chairman
Vincent Picone, District 5
Commissioner
James Scullin, At Large
Commissioner

Agenda

Regular Meeting of the Cumberland Fire District

Tuesday, August 28th, 2018 7:00 pm

Cumberland Town Hall, Everett "Moe" Bonner Jr. Town Council Chambers
45 Broad St, 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 of grievances filed pursuant to a collective bargaining agreement. R.I.G.L. § 45-46-5(a)(9).
 - B. Discussion of personnel matters, specifically job performance. R.I.G.L. § 45-46-5(a)(1). The person to be discussed has been notified in advance of the meeting.
3. MOMENT OF SILENCE AND PLEDGE OF ALLEGIANCE
4. GENERAL ANNOUNCEMENTS
5. CONSENT AGENDA
 - a. Approval of Minutes from 07.24.2018 Meeting
6. OLD BUSINESS
7. NEW BUSINESS
 - A. Chief's Report
 - a. July 2018
 - B. Finance Report
 - a. June 2018
 - b. July 2018

C. Resolutions

8. PUBLIC INPUT

9. 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

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**PROPOSED MINUTES
OF THE MEETING OF THE
CUMBERLAND FIRE DISTRICT**

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July 24, 2018

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7:00 PM

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**CUMBERLAND TOWN HALL
EVERETT "MOE" BONNER, JR.
TOWN COUNCIL CHAMBERS
45 BROAD STREET
CUMBERLAND, RI 02864**

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1. CALL TO ORDER

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

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Present were Commissioners Archambault, Jones, Santoro, Hogan, Picone, Scullin, and Chairperson Ouellette.

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Also present were Solicitor Morris and Deputy Nick Anderson.

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2. MOMENT OF SILENCE AND PLEDGE OF ALLEGIANCE

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3. GENERAL ANNOUNCEMENTS

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Commissioner Scullin states that he has 3 announcements. Commissioner Scullin restates his disappointment with the previous monthly meeting regarding the status of the fire district and Mrs. Karolyshyn's presentation and that the Commissioners' packages did not include any of the presentation documents. Commissioner Scullin mentions Chief Finlay's statements that bankruptcy is causing morale problems with the firefighters. Commissioner Scullin states that it is his opinion that the morale problem is due to internal strife and in part caused by the Board. Commissioner Scullin mentioned a meeting with the Union a few months ago and that the firefighters had a proposal that the Board basically told them "to take a hike, we do not need your input". Commissioner Scullin then states his disappointment that there was no financial report for this meeting. He also stated that the fire district pays good money for a Finance Director who should be doing her job and that there should have been a financial report presented.

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4. CONSENT AGENDA

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A. Approval of Minutes from the June 26, 2018 Regular Meeting. Motion to accept was made by Commissioner Hogan; seconded by Commissioner Santoro. No discussion. Vote was taken. Approval of Minutes from the June 26, 2018 Regular Meeting passes 6-1 with Commissioner Scullin voting no.

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B. Approval to rename Resolution FC-R-2018-14 to FC-R-2018-20. Motion to accept was made by Commissioner Archambault; seconded by Commissioner Jones. Commissioner Scullin states he voted no on Resolution FC-R-2018-14 and will vote no on FC-R-2018-20. Vote was taken. Approval to rename Resolution FC-R-2018-14 to FC-R-2018-20 passes 6-1 with Commissioner Scullin voting no.

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C. Approval to rename Resolution FC-R-2018-15 to FC-R-2018-21. Commissioner Santoro asks a question regarding the payment amount listed in the Resolution. Motion to accept was made by Commissioner Archambault; seconded by Commissioner Jones. Vote was taken. Approval to rename Resolution FC-R-2018-15 to FC-R-2018-21 passes 7-0.

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D. Approval to rename Resolution FC-R-2018-16 to FC-R-2018-19. Motion to accept was made by Commissioner Archambault; seconded by Commissioner Hogan. No discussion. Vote was taken. Approval to rename Resolution FC-R-2018-16 to FC-R-2018-19 passes 7-0.

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5. OLD BUSINESS

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There was no old business.

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6. NEW BUSINESS

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Chief's Report of June 2018 is read by Deputy Anderson. Deputy Anderson mentions that Chief Finlay would like to point out that there was a 4% increase in service calls compared to the same period in 2017. Deputy Anderson mentioned the increase in outdoor festival permits and firework inspections before the 4th of July. He also mentioned the increase in resale inspections. Deputy Anderson also mentioned the public relations events, such as the end of school events and chief for a day held at Mercy Mount. Deputy Anderson mentioned 2 large developments that are

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80 being planned in the Town. Chairperson Ouellette asks that the
81 Chief do a 5-year comparison in service calls.

82 Commissioner Santoro asks the Deputy if he knows where the solar
83 panels would be placed. Deputy Anderson answers that he does
84 not know that information. Commissioner Santoro asks for a
85 timeframe for the developments; Deputy Anderson answers that
86 currently there are no plans in the Fire Safety office and expects to
87 see the plans this fall. Motion to accept the Chief's Report is made
88 by Commissioner Jones; seconded by Commissioner Santoro.
89 Vote was taken. Accepting the Chief's Report passes 7-0

90 A. Resolution FC-R-2018-21 Authorizing the Business Manager to pay
91 Ralco Equipment Company, Inc., an amount not to exceed
92 \$6,811.67 is read by Chairperson Ouellette. Commissioner Scullin
93 makes a Motion to amend the Agenda to read Resolution FC-R-
94 2018-22. Commissioner Santoro seconds. Vote was taken.
95 Amending the Agenda to read Resolution FC-R-2018-22 passes 7-
96 0. Commissioner Archambault makes a Motion to approve
97 Resolution FC-R-2018-22; seconded by Commissioner Picone.
98 Vote was taken. Resolution FC-R-2018-22 passes 7-0.
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100 **9 PUBLIC INPUT**

101 No public input.
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103 **10 ADJOURNMENT**

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105 Motion to adjourn is made by Commissioner Santoro; seconded by
106 Commissioner Scullin. Vote was taken. Motion to adjourn passes 7-0.
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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 JUNE 2018

Board of Commissioners
Cumberland Fire District
AUGUST 28, 2018

Board Members:

Attached are the monthly reports of activity for the month of JULY, 2018. The run report shows 399 response calls for the month and broken down by category.

The Month of July has many outdoor festivals in town. The applications for use for the grounds have to be reviewed and accepted before permits and licenses are issued, with Diamond Hill Park attracting many new exhibits. The Town sponsored fireworks displayed without any issue. The resale inspections continue at a high rate, combined with new construction occupancy inspections, and we start the liquor and food inspections, along with completing all the school inspections.

One of the events, in coordination with FEMA Region 1, RIEMA, local agencies is the Valley Falls Rail yard exercise. I have been attending weekly meetings for the planning of the October 3 event, along with members of all divisions in the Town. I want this event to be a model for others to follow in their planning schedules.

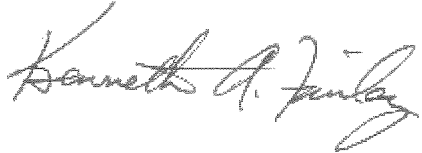
The Technical review committee of the Town Planning department has provided us participation in the projects being proposed for the Town. This provides the builder with insight to the Fire Department needs, preconstruction, so adjustments, if any, can be accomplished. There are a few large scale developments in the procedure stage.

The Chairwoman and I have met with the Town representatives on the moving or upgrading the fire alarm box receiving console in the new dispatch center. We were asked for some specifics on a different vendor, which we are obtaining.

The construction on Diamond Hill Road has put alternative routes of response into the travel plans of response for some areas. This will be dealt with for duration of the project.

My office was notified the Cumberland Fire District was successful in obtaining a SAFER grant for two members. The details of the grant I have not been made aware of as of this report.

Sincerely,

A handwritten signature in cursive script that reads "Kenneth A. Finlay". The signature is written in black ink and is positioned below the word "Sincerely,".

**Chief Kenneth A Finlay
Cumberland Fire Department**

Cumberland Fire Dept.

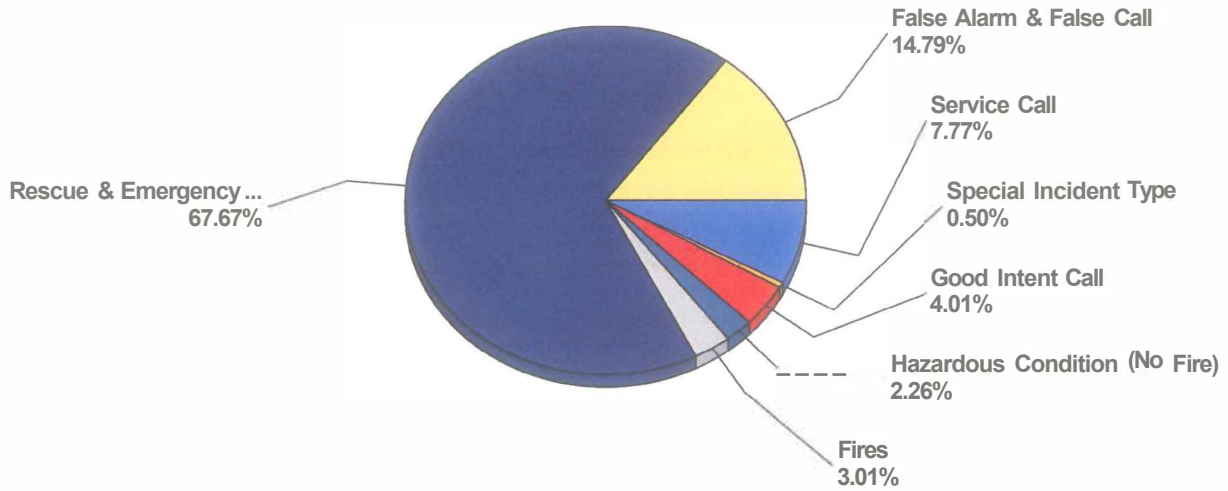
Cumberland, RI

This report was generated on 8/20/2018 2:34:56 PM



Breakdown by Major Incident Types for Date Range

Zone(s): All Zones | Start Date: 07/01/2018 | End Date: 07/31/2018



MAJOR INCIDENT TYPE	#INCIDENTS	% of TOTAL
Fires	12	3.01%
Rescue & Emergency Medical Service	270	67.67%
Hazardous Condition (No Fire)	9	2.26%
Service Call	31	7.77%
Good Intent Call	16	4.01%
False Alarm & False Call	59	14.79%
Special Incident Type	2	0.50%
TOTAL	399	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	1.00%
113 - Cooking fire, confined to container	4	1.00%
116 - Fuel burner/boiler malfunction, fire confined	1	0.25%
151 - Outside rubbish, trash or waste fire	1	0.25%
154 - Dumpster or other outside trash receptacle fire	1	0.25%
162 - Outside equipment fire	1	0.25%
320 - Emergency medical service, other	1	0.25%
321 - EMS call, excluding vehicle accident with injury	255	63.91%
322 - Motor vehicle accident with injuries	8	2.01%
324 - Motor vehicle accident with no injuries.	2	0.50%
331 - Lock-in (if lock out, use 511)	2	0.50%
353 - Removal of victim(s) from stalled elevator	1	0.25%
361 - Swimming/recreational water areas rescue	1	0.25%
412 - Gas leak (natural gas or LPG)	2	0.50%
424 - Carbon monoxide incident	2	0.50%
440 - Electrical wiring/equipment problem, other	2	0.50%
444 - Power line down	3	0.75%
500 - Service Call, other	1	0.25%
511 - Lock-out	4	1.00%
512 - Ring or jewelry removal	1	0.25%
522 - Water or steam leak	1	0.25%
550 - Public service assistance, other	1	0.25%
551 - Assist police or other governmental agency	2	0.50%
552 - Police matter	4	1.00%
553 - Public service	7	1.75%
554 - Assist invalid	6	1.50%
555 - Defective elevator, no occupants	3	0.75%
571 - Cover assignment, standby, moveup	1	0.25%
600 - Good intent call, other	6	1.50%
611 - Dispatched & cancelled en route	5	1.25%
622 - No incident found on arrival at dispatch address	4	1.00%
671 - HazMat release investigation w/no HazMat	1	0.25%
700 - False alarm or false call, other	3	0.75%
730 - System malfunction, other	4	1.00%
731 - Sprinkler activation due to malfunction	2	0.50%
732 - Extinguishing system activation due to malfunction	1	0.25%
733 - Smoke detector activation due to malfunction	7	1.75%
734 - Heat detector activation due to malfunction	3	0.75%
735 - Alarm system sounded due to malfunction	10	2.51%
736 - CO detector activation due to malfunction	4	1.00%
740 - Unintentional transmission of alarm, other	4	1.00%
741 - Sprinkler activation, no fire - unintentional	1	0.25%
743 - Smoke detector activation, no fire - unintentional	13	3.26%
744 - Detector activation, no fire - unintentional	2	0.50%
745 - Alarm system activation, no fire - unintentional	3	0.75%
746 - Carbon monoxide detector activation, no CO	2	0.50%
911 - Citizen complaint	2	0.50%
TOTAL INCIDENTS:	399	100.00%

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



Cumberland Fire Department

Financial Report

Period Ending: June 30, 2018

Presented: August 28, 2018

Diane Karolyshyn, Finance Director

**CUMBERLAND FIRE DISTRICT
3502 MENDON RD
CUMBERLAND RI 02864
TAX COLLECTOR'S REPORT
JUNE 2018**

Month Ending June 2018	Beginning Balance 06/01/2018	New Receivables	Total Balance Due	Total Collected	Abatements and Adjustments	Refunds	Returned Checks	Payment Transfers	Total Payments, Adjustments and Transfers	Ending Balance 06/30/2018	% of Total Outstanding Collected
2016 & Prior	\$ 29,539.63	\$ 383.78	\$ 29,923.41	\$ 251.49	\$ (8.34)			\$ (23.57)	\$ 219.58	\$ 29,703.83	0.73%
			\$ -					\$ -	\$ -	\$ -	
2017	\$ 209,880.82	\$ 90.43	\$ 209,971.25	\$ 42,190.46	\$ 25.18			\$ (9,293.92)	\$ 32,921.72	\$ 177,049.53	15.68%
			\$ -					\$ -	\$ -	\$ -	
2018 Prepaid	\$ (7,198.28)	\$ 7,748,607.42	\$ 7,741,409.14	\$ 1,805,002.07	\$ 25,450.96			\$ 27,528.65	\$ 1,857,981.68	\$ 5,883,427.46	24.00%
			\$ -					\$ -	\$ -	\$ -	
Total	\$ 163,996.18	\$ 7,749,081.63	\$ 7,913,077.81	\$ 1,847,444.02	\$ 25,467.80			\$ 18,211.16	\$ 1,891,122.98	\$ 6,021,954.83	23.90%

Cumberland Fire District
Balance Sheet
 As of June 30, 2018

Jun 30, 18

ASSETS	
Current Assets	
Checking/Savings	
1001 · Navigant GF Operating	818,696.58
1002 · FNB HRA Checking	2,444.20
1004 · FNB Fire Prevention	70,954.32
1005 · Navigant Savings MM	751,611.04
1007 · FNB Retiree HealthCare Fund	208,589.71
1008 · FNB Truck Fund	40.03
1009 · FNB FP Savings	16.76
1010 · Navigant Comm/Training	119,037.95
1011 · Navigant CD	106,583.45
1012 · Webster Bank	100,000.00
Total Checking/Savings	<u>2,177,974.04</u>
Other Current Assets	
1210 · Tax Receivable Prior Years	29,703.83
1215 · Tax Receivable 2017	177,049.03
1216 · Tax Receivable 2018	5,883,427.46
1300 · Collection/Returned CK Fees	50.00
1305 · Tax Sale Fees	7,891.91
1310 · Radio Box Fees	12,900.00
1311 · FF Detail Receivable	1,709.40
1312 · Fire Prevention Fees	285.00
1313 · Misc Fire Prevention Receivable	228.00
1315 · Misc. Accounts Receivable	456.48
1321.01 · Deferred Expense 2018-19	5,670.00
Total Other Current Assets	<u>6,119,371.11</u>
Total Current Assets	<u>8,297,345.15</u>
Fixed Assets	
1400 · Land	779,800.00
1500 · Buildings & Improvements	1,541,935.09
1505 · Vehicles & Equipment	3,163,276.76
1506 · Radio Equipment	76,354.12
1510 · Fire Prevention Equipment	551,383.84
1515 · Office Equipment	10,081.93
1520 · Furniture and Fixtures	17,022.90
1600 · Accumulated Depreciation	<u>-4,467,717.00</u>
Total Fixed Assets	<u>1,672,137.64</u>
Other Assets	
1050 · Petty Cash-Tax Collector	750.00
1055 · Petty Cash Fire Chief	500.00
Total Other Assets	<u>1,250.00</u>
TOTAL ASSETS	<u><u>9,970,732.79</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2005 · Accrued Payroll at FYE	108,662.85
2011 · Payroll Tax FED W/H	-34.54
2013 · Payroll Tax SDI WH	230.74
2026 · AFLAC	151.46
2028 · P & F Insurance Assoc.	293.03
2250 · Deferred Tax Revenue 2015/2016	5,998.00
2251 · Deferred Taxes 2016 & prior	10,521.10
2252 · Deferred Tax Revenue 2017-2018	173,915.09
2253 · Deferred Tax Revenue 2018-2019	7,723,235.40
2281 · Deferred Tax Sale Fee Income	-12,780.67
2285 · Deferred Radio Box Income	587.29
2286 · Deferred Radio Box Income 2019	38,600.00
2510 · Notes Payable - L-1 Truck Loan	83,714.32
2512 · TAN Payable	500,000.00
2600 · Accrued Expenses	31,927.56
Total Other Current Liabilities	<u>8,665,021.63</u>
Total Current Liabilities	<u>8,665,021.63</u>
Total Liabilities	<u>8,665,021.63</u>
Equity	
3200 · Unrestricted Net Assets	-236,943.92
3300 · Fund Balance transfer from Old	1,722,932.47
Net Income	-180,277.39
Total Equity	<u>1,305,711.16</u>
TOTAL LIABILITIES & EQUITY	<u><u>9,970,732.79</u></u>

**Cumberland Fire District
Commissioner's Report
June 2018**

Type	Num	Date	Name	Account	Paid Amount
Check	EFT	06/04/2018	London Health CDH	1002 - FNB HRA Checking	
				6410.03 · Healthcare Reimb. (HRA) -FF	-2,079.30
				6510.03 · Healthcare Reimb. (HRA)-R...	-397.36
TOTAL					-2,476.66
Check	EFT	06/05/2018		1005 - Navigant Savings MM	
				6730 · Bank Service Fee	-12.00
TOTAL					-12.00
Check	EFT	06/11/2018	London Health CDH	1002 - FNB HRA Checking	
				6410.03 · Healthcare Reimb. (HRA) -FF	-79.47
TOTAL					-79.47
Check	EFT	06/18/2018	London Health CDH	1002 - FNB HRA Checking	
				6410.03 · Healthcare Reimb. (HRA) -FF	-1,213.25
TOTAL					-1,213.25
Check	EFT	06/19/2018	Navigant Credit Union	1001 - Navigant GF Operating	
				2510 · Notes Payable - L-1 Truck Loan	-1,506.83
				7080 · Interest Expense-L-1 Truck Loan	-403.62
TOTAL					-1,910.45
Check	EFT	06/25/2018	London Health CDH	1002 - FNB HRA Checking	
				6410.03 · Healthcare Reimb. (HRA) -FF	-459.55
TOTAL					-459.55
Check	POS	06/01/2018	BJ's	1001 - Navigant GF Operating	
				6301 · Building Supplies & Maint.	-28.66
				6705 · Office Supplies & Expenses	-42.46
TOTAL					-71.12
Check	POS	06/02/2018	BackBlaze	1001 - Navigant GF Operating	
				6708 · Computer Development Program	-7.75
TOTAL					-7.75
Check	POS	06/05/2018	Intuit Quickbooks	1001 - Navigant GF Operating	
				6708 · Computer Development Program	-559.95
				6708 · Computer Development Program	-39.20
TOTAL					-599.15
Check	POS	06/06/2018	Office of the Attorney General	1001 - Navigant GF Operating	
				6715 · Professional Fees	-10.70
TOTAL					-10.70
Check	POS	06/06/2018	Miradore Ltd	1004 - FNB Fire Prevention	
				7040 · Spec. Fund Fire Prevention Exp	-16.00
TOTAL					-16.00
Check	POS	06/11/2018	Sirius XM	1001 - Navigant GF Operating	
				6711 · Fire Chief Expenses	-20.37
TOTAL					-20.37
Check	POS	06/13/2018	Target Store	1001 - Navigant GF Operating	
				6301 · Building Supplies & Maint.	-85.59
TOTAL					-85.59
Check	POS	06/22/2018	Intuit	1001 - Navigant GF Operating	
				6705 · Office Supplies & Expenses	-134.98
TOTAL					-134.98

Cumberland Fire District
Commissioner's Report
 June 2018

Type	Num	Date	Name	Account	Paid Amount
Check	POS	06/23/2018	World Trophies Company, Inc.	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-63.00
TOTAL					-63.00
Check	POS	06/23/2018	Adobe Systems Inc.	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-64.16
TOTAL					-64.16
Check	POS	06/27/2018	BJ's	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-42.46
TOTAL					-42.46
Check	1013	06/29/2018	The Okonite Company, Inc.	1010 · Navigant Comm/Training	
				2285 · Deferred Radio Box Income	-200.00
TOTAL					-200.00
Check	4299	06/01/2018	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	4300	06/01/2018	Blue Cross Blue Shield -MCA	1001 · Navigant GF Operating	
				6510.01 · Healthcare Insurance -Retir...	-924.00
TOTAL					-924.00
Check	4301	06/01/2018	Blue Cross & Blue Shield	1001 · Navigant GF Operating	
				6410.01 · Healthcare Insurance	-71,771.72
				6510.01 · Healthcare Insurance -Retir...	-10,290.26
				6610.01 · Healthcare Insurance -Admin	-5,317.84
TOTAL					-87,379.82
Check	4302	06/01/2018	Pawtucket Water Supply -Hydrants	1001 · Navigant GF Operating	
				6215.02 · Hydrant Fees - Pawtucket	-11,353.63
TOTAL					-11,353.63
Check	4303	06/01/2018	Pawtucket Water Supply Board	1001 · Navigant GF Operating	
				6211 · Water Usage Fees	-49.95
TOTAL					-49.95
Check	4305	06/06/2018	Town of Cumberland Clerks Office	1001 · Navigant GF Operating	
				7050 · Tax - Legal & Collection Fees	-2,040.00
TOTAL					-2,040.00
Check	4306	06/07/2018	Belmont Springs	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-93.52
				6301 · Building Supplies & Maint.	-61.60
				6301 · Building Supplies & Maint.	-69.58
				6301 · Building Supplies & Maint.	-71.49
TOTAL					-296.19
Check	4307	06/07/2018	National Grid Elec Sta5L	1001 · Navigant GF Operating	
				6200 · Electricity	-17.43
TOTAL					-17.43
Check	4308	06/07/2018	National Grid Elec Sta4L	1001 · Navigant GF Operating	
				6200 · Electricity	-17.43
TOTAL					-17.43

**Cumberland Fire District
Commissioner's Report
June 2018**

Type	Num	Date	Name	Account	Paid Amount
Check	4309	06/07/2018	Video Artistry	1001 · Navigant GF Operating 6716 · Videographer	-180.00
TOTAL					-180.00
Check	4310	06/07/2018	City of Woonsocket -Hydrants	1001 · Navigant GF Operating 6215.01 · Hydrant Fees - Cumberland	-767.36
TOTAL					-767.36
Check	4311	06/08/2018	Cumberland, RI - Water Sta 5	1001 · Navigant GF Operating 6211 · Water Usage Fees	-151.75
TOTAL					-151.75
Check	4312	06/08/2018	Cumberland, RI - Water Sta 2	1001 · Navigant GF Operating 6211 · Water Usage Fees	-96.30
TOTAL					-96.30
Check	4313	06/08/2018	Cumberland, RI - Water Sta 4	1001 · Navigant GF Operating 6211 · Water Usage Fees	-28.13
TOTAL					-28.13
Check	4314	06/18/2018	Michelle D. Baker, Esq.	1001 · Navigant GF Operating 1320.05 · Prepaid Expenses-Tax Sale...	-3,955.24
TOTAL					-3,955.24
Check	4315	06/20/2018	Hilltop Securities	1001 · Navigant GF Operating 7085.04 · TANS Financial Advisor	-3,250.00
TOTAL					-3,250.00
Check	4316	06/20/2018	Apex Technology Group	1001 · Navigant GF Operating 6708 · Computer Development Program 6708 · Computer Development Program	-99.00 -281.10
TOTAL					-380.10
Check	4317	06/20/2018	Air Cleaning Specialists of N.E., LLC	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	-255.00
TOTAL					-255.00
Check	4318	06/20/2018	Allied Auto Parts	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance	-31.90 -14.75
TOTAL					-46.65
Check	4319	06/20/2018	A & P Fire Systems	1001 · Navigant GF Operating 6150 · Fire Alarm Testing	-81.00
TOTAL					-81.00
Check	4320	06/20/2018	David Cinq-Mars	1001 · Navigant GF Operating 6430 · Education Tuition Cost	-834.00
TOTAL					-834.00
Check	4321	06/20/2018	C & S Specialty, Inc.	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	-104.82
TOTAL					-104.82
Check	4322	06/20/2018	Kevin Clarke	1001 · Navigant GF Operating 6510.01 · Healthcare Insurance -Retir...	-57.69
TOTAL					-57.69

**Cumberland Fire District
Commissioner's Report
June 2018**

Type	Num	Date	Name	Account	Paid Amount
Check	4323	06/20/2018	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	4324	06/20/2018	DELL Marketing L.P.	1001 - Navigant GF Operating	
				6110 - Equipment Purchase & Upgrad...	-696.80
TOTAL					-696.80
Check	4325	06/20/2018	Depault Ace Hardware	1001 - Navigant GF Operating	
				6301 - Building Supplies & Maint.	-10.19
TOTAL					-10.19
Check	4326	06/20/2018	Ergometrics	1001 - Navigant GF Operating	
				6905.01 - Drills & Training	-1,543.62
TOTAL					-1,543.62
Check	4327	06/20/2018	ICSC	1001 - Navigant GF Operating	
				6130 - Air Cascade Maintenance	-272.24
TOTAL					-272.24
Check	4328	06/20/2018	Janitech	1001 - Navigant GF Operating	
				6301 - Building Supplies & Maint.	-218.12
				6301 - Building Supplies & Maint.	-62.79
				6301 - Building Supplies & Maint.	-63.95
				6301 - Building Supplies & Maint.	-114.63
				6301 - Building Supplies & Maint.	-23.32
				6301 - Building Supplies & Maint.	-62.79
TOTAL					-545.60
Check	4329	06/20/2018	Kelley Nickson Morris	1001 - Navigant GF Operating	
				6703.01 - Legal	-2,462.50
TOTAL					-2,462.50
Check	4330	06/20/2018	Minuteman Trucks, Inc	1001 - Navigant GF Operating	
				6101 - Vehicle Repair & Maintenance	-80.50
				6101 - Vehicle Repair & Maintenance	-182.95
TOTAL					-263.45
Check	4331	06/20/2018	Moore Medical LLC	1001 - Navigant GF Operating	
				6125 - First Aid Equip & Supplies	-424.14
TOTAL					-424.14
Check	4332	06/20/2018	National Grid Elec Sta1	1001 - Navigant GF Operating	
				6200 - Electricity	-641.84
TOTAL					-641.84
Check	4333	06/20/2018	National Grid Elec Sta2	1001 - Navigant GF Operating	
				6200 - Electricity	-375.55
TOTAL					-375.55
Check	4334	06/20/2018	National Grid Elec Sta4	1001 - Navigant GF Operating	
				6200 - Electricity	-995.62
TOTAL					-995.62
Check	4335	06/20/2018	National Grid Elec Sta5A	1001 - Navigant GF Operating	
				6200 - Electricity	-17.53
TOTAL					-17.53

Cumberland Fire District
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Type	Num	Date	Name	Account	Paid Amount
Check	4336	06/20/2018	National Grid Elec Sta5	1001 · Navigant GF Operating 6200 · Electricity	-512.65
TOTAL					-512.65
Check	4337	06/20/2018	National Grid Gas Sta1	1001 · Navigant GF Operating 6201 · Gas & Hot Water	-118.86
TOTAL					-118.86
Check	4338	06/20/2018	National Grid Gas Sta2	1001 · Navigant GF Operating 6201 · Gas & Hot Water	-41.60
TOTAL					-41.60
Check	4339	06/20/2018	National Grid Gas Sta4	1001 · Navigant GF Operating 6201 · Gas & Hot Water	-60.13
TOTAL					-60.13
Check	4340	06/20/2018	National Grid Gas Sta5	1001 · Navigant GF Operating 6201 · Gas & Hot Water	-73.31
TOTAL					-73.31
Check	4341	06/20/2018	National Grid Gas Sta5A	1001 · Navigant GF Operating 6201 · Gas & Hot Water	-100.00
TOTAL					-100.00
Check	4342	06/20/2018	Police & Firemen's Insurance Assoc.	1001 · Navigant GF Operating 2028 · P & F Insurance Assoc.	-627.04
TOTAL					-627.04
Check	4343	06/20/2018	Prescott H. Peirce Co. Inc.	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs 6112 · Equipment Supplies & Repairs	-327.75 -62.75
TOTAL					-390.50
Check	4344	06/20/2018	Piette McCoart	1001 · Navigant GF Operating 6710 · External Accounting Fees 2600 · Accrued Expenses	-1,138.33 -381.67
TOTAL					-1,520.00
Check	4345	06/20/2018	Vincent F. Ragosta, Jr.	1001 · Navigant GF Operating 6703.02 · Legal - CBA	-1,100.00
TOTAL					-1,100.00
Check	4346	06/20/2018	Ralco Equipment Co., Inc	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance	-1,079.36 -663.94 -1,556.68
TOTAL					-3,299.98
Check	4347	06/20/2018	RI Fire Instructors' Association	1001 · Navigant GF Operating 6905.01 · Drills & Training	-50.00
TOTAL					-50.00
Check	4348	06/20/2018	RICOH	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	-390.52
TOTAL					-390.52
Check	4349	06/20/2018	Shipman's Fire Equipment	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	-255.36
TOTAL					-255.36

**Cumberland Fire District
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Type	Num	Date	Name	Account	Paid Amount
Check	4350	06/20/2018	Smithfield Fire Department	1001 · Navigant GF Operating 6713 · Grants - Matching Funds	<u>-2,907.00</u>
TOTAL					-2,907.00
Check	4351	06/20/2018	Sterry Street Towing & Auto Transport	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-300.00</u>
TOTAL					-300.00
Check	4352	06/20/2018	S&D Road Service	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance	<u>-5,387.15</u> <u>-758.89</u> <u>-555.23</u> <u>-490.33</u>
TOTAL					-7,191.60
Check	4353	06/20/2018	Shechtman Halperin Savage, LLP	1001 · Navigant GF Operating 7085.03 · TANS Bond Counsel	<u>-4,092.46</u>
TOTAL					-4,092.46
Check	4354	06/20/2018	Staples Credit	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses 6705 · Office Supplies & Expenses 6705 · Office Supplies & Expenses	<u>-74.23</u> <u>-7.29</u> <u>-60.19</u>
TOTAL					-141.71
Check	4355	06/20/2018	TH Malloy & Sons, Inc	1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil	<u>-3,300.33</u>
TOTAL					-3,300.33
Check	4356	06/20/2018	The Valley Breeze	1001 · Navigant GF Operating 6725 · Tax Sale Fee 6725 · Tax Sale Fee 6725 · Tax Sale Fee	<u>-154.00</u> <u>-154.00</u> <u>-154.00</u>
TOTAL					-462.00
Check	4357	06/20/2018	Vision Government Solutions, Inc.	1001 · Navigant GF Operating 6908 · Professional Development	<u>-375.00</u>
TOTAL					-375.00
Check	4358	06/20/2018	W.B. Mason Co., Inc	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses 6705 · Office Supplies & Expenses	<u>-65.62</u> <u>-22.90</u>
TOTAL					-88.52
Check	4359	06/20/2018	Woonsocket Fire Department	1001 · Navigant GF Operating 6906 · Medical Examinations 6906 · Medical Examinations	<u>-300.00</u> <u>-300.00</u>
TOTAL					-600.00
Check	4360	06/21/2018	Verizon Wireless	1001 · Navigant GF Operating 6202.02 · Air Cards 6202.02 · Air Cards	<u>-160.08</u> <u>-320.08</u>
TOTAL					-480.16
Check	4365	06/21/2018	Narragansett Bay Comm Sta1	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	<u>-106.12</u>
TOTAL					-106.12
Check	4366	06/21/2018	Narragansett Bay Comm Sta2	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	<u>-76.50</u>
TOTAL					-76.50

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Type	Num	Date	Name	Account	Paid Amount
Check	4367	06/21/2018	Narragansett Bay Comm Sta4	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	-44.76
TOTAL					-44.76
Check	4368	06/21/2018	Cox Communications	1001 · Navigant GF Operating 6202.01 · Telephone	-913.88
TOTAL					-913.88
Check	4369	06/29/2018	Gregory Jones	1001 · Navigant GF Operating 6410.01 · Healthcare Insurance	-2,264.62
TOTAL					-2,264.62
Check	4370	06/29/2018	Gary Grenier	1001 · Navigant GF Operating 6410.01 · Healthcare Insurance	-2,264.62
TOTAL					-2,264.62
Check	4371	06/29/2018	A & P Fire Systems	1001 · Navigant GF Operating 6150 · Fire Alarm Testing 6150 · Fire Alarm Testing 6150 · Fire Alarm Testing	-81.00 -81.00 -81.00
TOTAL					-243.00
Check	4372	06/29/2018	Belmont Springs	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	-138.55 -68.21 -48.38 -40.23
TOTAL					-295.37
Check	4373	06/29/2018	B & M Printing	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	-15.00
TOTAL					-15.00
Check	4374	06/29/2018	Pawtucket Water Supply -Hydrants	1001 · Navigant GF Operating 6215.02 · Hydrant Fees - Pawtucket	-11,732.09
TOTAL					-11,732.09
Check	4375	06/29/2018	Pawtucket Water Supply Board	1001 · Navigant GF Operating 6211 · Water Usage Fees	-50.42
TOTAL					-50.42
Check	4376	06/29/2018	Janitech	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	-277.29
TOTAL					-277.29
Check	4377	06/29/2018	Minerva Cleaners	1001 · Navigant GF Operating 7010 · Contingency	-2,030.00
TOTAL					-2,030.00
Check	4378	06/29/2018	Minuteman Trucks, Inc	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-82.91
TOTAL					-82.91
Check	4379	06/29/2018	NETS	1001 · Navigant GF Operating 6113 · Equip Testing & Certification	-2,230.00
TOTAL					-2,230.00

**Cumberland Fire District
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Type	Num	Date	Name	Account	Paid Amount
Check	4381	06/29/2018	Ralco Equipment Co., Inc	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-1,756.90
				6101 · Vehicle Repair & Maintenance	-4,226.73
TOTAL					-5,983.63
Check	4382	06/29/2018	Strobes N' More	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-63.96
TOTAL					-63.96
Check	4383	06/29/2018	Staples Credit	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-75.33
				6705 · Office Supplies & Expenses	-25.78
				6705 · Office Supplies & Expenses	-54.99
TOTAL					-156.10
Check	4384	06/29/2018	Simon's Supply	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-12.84
TOTAL					-12.84
Check	4385	06/29/2018	Shell Fleet Plus	1001 · Navigant GF Operating	
				6100 · Vehicle Gas & Oil	-497.42
TOTAL					-497.42
Check	4386	06/29/2018	Shipman's Fire Equipment	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-130.90
TOTAL					-130.90
Check	4387	06/29/2018	S&D Road Service	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-2,871.34
TOTAL					-2,871.34
Check	4388	06/29/2018	Tap Auto Service	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-135.44
TOTAL					-135.44
Check	4389	06/29/2018	Tire Doctor LLC	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-1,216.00
TOTAL					-1,216.00
Check	4390	06/29/2018	Verizon	1001 · Navigant GF Operating	
				6202.01 · Telephone	-149.99
TOTAL					-149.99
Check	4391	06/29/2018	W.B. Mason Co., Inc	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-7.90
				6705 · Office Supplies & Expenses	-14.36
				6705 · Office Supplies & Expenses	-62.54
TOTAL					-84.80
Check	4392	06/29/2018	Petty Cash	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-162.60
				6705 · Office Supplies & Expenses	-36.37
				6706 · Printing & Postage	-13.20
TOTAL					-212.17
Check	4393	06/29/2018	Partridge, Snow & Hahn LLP	1001 · Navigant GF Operating	
				7085.02 · TANS Bank Attorney Fee	-2,500.00
TOTAL					-2,500.00

**Cumberland Fire District
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Type	Num	Date	Name	Account	Paid Amount
Check	4394	06/29/2018	Cumberland Fire District	1001 - Navigant GF Operating	
				1007 - FNB Retiree HealthCare Fund	-177,045.66
TOTAL					-177,045.66
Check	4395	06/29/2018	A. Charpentier Power Systems	1001 - Navigant GF Operating	
				6301 - Building Supplies & Maint.	-193.00
TOTAL					-193.00
Check	4396	06/29/2018	AFLAC	1001 - Navigant GF Operating	
				2026 - AFLAC	-1,139.94
TOTAL					-1,139.94
Check	4397	06/29/2018	Town of Cumberland -Hwy Dept	1001 - Navigant GF Operating	
				6100 - Vehicle Gas & Oil	-59.02
				6100 - Vehicle Gas & Oil	-56.23
TOTAL					-115.25
Check	4398	06/29/2018	Depault Ace Hardware	1001 - Navigant GF Operating	
				6301 - Building Supplies & Maint.	-21.95
				6112 - Equipment Supplies & Repairs	-46.46
				6112 - Equipment Supplies & Repairs	6.85
TOTAL					-61.56
Check	4399	06/29/2018	EXXONMOBIL	1001 - Navigant GF Operating	
				6100 - Vehicle Gas & Oil	-49.00
TOTAL					-49.00
Check	4400	06/29/2018	Video Artistry	1001 - Navigant GF Operating	
				6716 - Videographer	-180.00
TOTAL					-180.00

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

Ordinary Income/Expense	TOTAL				
	Jun 18	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
Income					
4000.02 · Tax Revenue 2017	555,249.74	7,249,197.34	7,425,469.00	(176,271.66)	97.63%
4001 · Tax Revenue Prior Years	0.00	146,675.73	176,000.00	(29,324.27)	83.34%
4007 · NSF Fee Reimbursement Income	230.00	230.00	200.00	30.00	115.00%
4010 · Interest Income- Past Due Taxes	2,838.45	60,579.66	35,000.00	25,579.66	173.09%
4015 · Fire Prevention/Plan Review	2,205.00	45,581.00	48,000.00	(2,419.00)	94.96%
4050 · Interest Income General Fund	201.75	6,660.36	8,000.00	(1,339.64)	83.26%
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	6.01	579.18	700.00	(120.82)	82.74%
4080 · Interest Income Navigant CD	108.34	1,283.45	0.00	1,283.45	100.00%
4103 · Grant Income	0.00	0.00	0.00	0.00	0.0%
4105 · Reimbursed Ins.-Former Employee	5,401.14	41,513.16	33,000.00	8,513.16	125.8%
4110 · Miscellaneous Other Income	10.00	14,841.25	5,000.00	9,841.25	296.83%
4110.1 · Revenue Rescue Income	0.00	14,774.99	10,000.00	4,774.99	147.75%
4110.2 · Insurance Reimbursement	0.00	60,902.44	0.00	60,902.44	100.00%
4110.3 · Detail Reimbursement	1,524.60	25,288.50	43,000.00	(17,711.50)	58.81%
4110.4 · IOD Ins. Reimbursement	12,728.57	205,870.00	0.00	205,870.00	100.00%
4110.5 · Fire Prevention Reimbursement	0.00	0.00	0.00	0.00	0.0%
4110.6 · MLC Fees	2,825.00	30,475.00	20,000.00	10,475.00	152.38%
4110.7 · RB Battery Reimbursement	0.00	1,396.50	0.00	1,396.50	100.00%
4112 · Income Radio Box 2017	0.00	23,762.71	23,000.00	762.71	103.32%
4114 · Income Radio Box Prior Years	0.00	125.00	0.00	125.00	100.00%
4115 · Tax Sale Fee Income	(14,154.33)	123,271.97	30,000.00	93,271.97	410.91%
4115.01 · Tax Sale Fee Income Prior Years	61,892.25	61,892.25	0.00	61,892.25	100.00%
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	631,066.52	8,114,940.78	7,958,297.00	156,643.78	101.97%
Gross Profit	631,066.52	8,114,940.78	7,958,297.00	156,643.78	101.97%
Expense					
6100 · Vehicle Gas & Oil	3,962.00	42,150.49	35,000.00	7,150.49	120.43%
6101 · Vehicle Repair & Maintenance	21,454.96	127,656.43	85,000.00	42,656.43	150.18%
6110 · Equipment Purchase & Upgrading	2,636.74	23,969.85	40,000.00	(16,030.15)	59.93%
6110.01 · Turnout Gear	1,201.50	11,321.21	10,000.00	1,321.21	113.21%
6112 · Equipment Supplies & Repairs	921.19	8,562.78	10,000.00	(1,437.22)	85.63%
6113 · Equip Testing & Certification	2,230.00	10,386.25	10,000.00	386.25	103.86%
6120 · Radio Equip Upgrades & Maint	0.00	5,970.89	7,000.00	(1,029.11)	85.3%
6125 · First Aid Equip & Supplies	424.14	7,956.90	10,000.00	(2,043.10)	79.57%
6130 · Air Cascade Maintenance	272.24	1,984.66	3,500.00	(1,515.34)	56.71%
6140 · Communications Upgrades	0.00	100.00	0.00	100.00	100.00%
6145 · Shared Communications	0.00	7,084.80	7,000.00	84.80	101.21%
6150 · Fire Alarm Testing	324.00	1,271.00	1,500.00	(229.00)	84.73%
6200 · Electricity	2,578.05	35,379.16	39,000.00	(3,620.84)	90.72%
6201 · Gas & Hot Water	393.90	19,299.99	15,000.00	4,299.99	128.67%
6202.01 · Telephone	1,063.87	12,811.43	15,000.00	(2,188.57)	85.41%
6202.02 · Air Cards	480.16	5,814.84	5,500.00	314.84	105.72%
6210 · Sewer Assessment & Usage	227.38	3,814.92	3,500.00	314.92	109.00%
6211 · Water Usage Fees	376.55	2,178.25	8,000.00	(5,821.75)	27.23%
6215.01 · Hydrant Fees - Cumberland	18,523.19	224,837.36	225,070.00	(232.64)	99.9%
6215.02 · Hydrant Fees - Pawtucket	23,085.72	137,820.24	138,000.00	(179.76)	99.87%
6301 · Building Supplies & Maint.	2,264.28	31,863.72	25,000.00	6,863.72	127.46%
6305 · Furnishings	0.00	409.98	2,000.00	(1,590.02)	20.5%
6400.01 · Firefighters Salaries	251,714.24	2,572,289.01	2,863,239.00	(290,949.99)	89.84%
6400.02 · EMT Incentive	7,942.10	82,417.12	86,000.00	(3,582.88)	95.83%
6400.03 · OT Wages	122,314.47	1,146,429.60	575,941.00	570,488.60	199.05%
6400.08 · Holiday Stipend	13,455.79	163,239.82	165,186.00	(1,946.18)	98.82%

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

	TOTAL				
	Jun 18	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
6400.09 · Longevity Pay	12,318.04	133,605.22	137,000.00	(3,394.78)	97.52%
6400.10 · Acting Officer Pay	164.82	1,637.85	2,000.00	(362.15)	81.89%
6400.11 · Detail Pay	2,478.00	21,324.04	15,000.00	6,324.04	142.16%
6400.12 · Other Salaries	0.00	0.00	20,000.00	(20,000.00)	0.0%
6400.13 · Injured on Duty Salaries	19,764.75	258,078.22	0.00	258,078.22	100.0%
6400.14 · Clothing Allowance	0.00	42,750.00	46,800.00	(4,050.00)	91.35%
6400.15 · Education Incentive	500.00	6,000.00	7,000.00	(1,000.00)	85.71%
6401 · Payroll Tax Expense	30,602.11	324,953.30	334,942.00	(9,988.70)	97.02%
6402 · Pension Expense	66,843.22	716,089.19	706,115.00	9,974.19	101.41%
6410.01 · Healthcare Insurance	76,300.96	859,802.95	846,200.00	13,602.95	101.61%
6410.02 · Healthcare Co-Pays	(10,528.09)	(110,923.57)	(109,994.00)	(929.57)	100.85%
6410.03 · Healthcare Reimb. (HRA) -FF	3,831.57	41,643.51	40,000.00	1,643.51	104.11%
6410.04 · Healthcare -Dental	6,064.55	72,909.65	68,820.00	4,089.65	105.94%
6410.05 · Healthcare -Vision	500.00	4,900.00	5,100.00	(200.00)	96.08%
6420 · Life Insurance	212.50	9,700.00	10,350.00	(650.00)	93.72%
6430 · Education Tuition Cost	834.00	1,497.00	6,000.00	(4,503.00)	24.95%
6510.01 · Healthcare Insurance -Retirees	12,165.95	130,748.85	122,000.00	8,748.85	107.17%
6510.03 · Healthcare Reimb. (HRA)-Retiree	397.36	15,469.74	6,000.00	9,469.74	257.83%
6510.04 · Healthcare -Dental -Retirees	544.29	5,839.03	4,900.00	939.03	119.16%
6520 · COLA - Retirees	778.35	10,311.68	10,400.00	(88.32)	99.15%
6600 · Administrative Salaries	28,951.32	289,535.50	290,475.00	(939.50)	99.68%
6605 · District Commissioner Stipends	1,891.64	22,700.00	22,700.00	0.00	100.0%
6610.01 · Healthcare Insurance -Admin	5,317.84	63,814.08	67,700.00	(3,885.92)	94.26%
6610.02 · Healthcare Co-Pays -Admin	(611.95)	(7,645.49)	(8,300.00)	654.51	92.11%
6610.03 · Healthcare Reimb. (HRA)-Admin	0.00	8,948.41	6,500.00	2,448.41	137.67%
6610.04 · Healthcare -Dental -Admin	553.96	6,647.52	6,648.00	(0.48)	99.99%
6615 · Payroll Tax Expense -Admin	2,135.60	21,410.26	22,200.00	(789.74)	96.44%
6701 · Insurances	32,138.91	305,383.00	336,000.00	(30,617.00)	90.89%
6703.01 · Legal	2,462.50	24,881.25	20,000.00	4,881.25	124.41%
6703.02 · Legal - CBA	1,100.00	9,618.75	5,000.00	4,618.75	192.38%
6705 · Office Supplies & Expenses	1,260.08	8,702.64	9,500.00	(797.36)	91.61%
6706 · Printing & Postage	13.20	3,918.49	5,000.00	(1,081.51)	78.37%
6707 · Newspaper Advertisements	(305.00)	1,567.40	1,500.00	67.40	104.49%
6708 · Computer Development Program	987.00	3,376.63	2,500.00	876.63	135.07%
6709 · Computerized Tax Bills	0.00	11,354.18	13,500.00	(2,145.82)	84.11%
6710 · External Accounting Fees	1,138.33	20,531.64	20,000.00	531.64	102.66%
6711 · Fire Chief Expenses	20.37	845.66	1,500.00	(654.34)	56.38%
6712 · Fire Prevention Offset	0.00	0.00	1,000.00	(1,000.00)	0.0%
6713 · Grants - Matching Funds	2,907.00	2,907.00	5,000.00	(2,093.00)	58.14%
6714 · Payroll Processing Fees	646.90	8,029.01	12,000.00	(3,970.99)	66.91%
6715 · Professional Fees	10.70	150.70	2,000.00	(1,849.30)	7.54%
6716 · Videographer	360.00	3,390.00	2,500.00	890.00	135.6%
6720 · Abatements	220.78	390.80	20,000.00	(19,609.20)	1.95%
6725 · Tax Sale Fee	52,983.24	128,328.24	30,000.00	98,328.24	427.76%
6730 · Bank Service Fee	12.00	166.00	100.00	66.00	166.0%
6735 · IRS HRA Fee	0.00	0.00	0.00	0.00	0.0%
6800 · Affiliated Fire Associations	0.00	818.90	750.00	68.90	109.19%
6801 · Call Firefighters Stipends	0.00	0.00	1,000.00	(1,000.00)	0.0%
6905.01 · Drills & Training	1,593.62	9,458.62	5,000.00	4,458.62	189.17%
6905.02 · FP & EMS Training	0.00	1,187.80	3,000.00	(1,812.20)	39.59%
6906 · Medical Examinations	600.00	3,288.50	5,500.00	(2,211.50)	59.79%
6907 · Employee Support Health&Welfare	0.00	0.00	3,800.00	(3,800.00)	0.0%
6908 · Professional Development	375.00	1,050.00	500.00	550.00	210.0%
7010 · Contingency	28,463.00	38,195.90	9,000.00	29,195.90	424.4%
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	9,274.66	7,500.00	1,774.66	123.66%
7040 · Spec. Fund Fire Prevention Exp	16.00	17,785.75	18,000.00	(214.25)	98.81%
7050 · Tax - Legal & Collection Fees	0.00	822.55	1,000.00	(177.45)	82.26%

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

	TOTAL				
	Jun 18	Jul '17 - Jun 18	Budget	\$ Over Budget	% of Budget
7080 · Interest Expense-L-1 Truck Loan	403.62	4,729.27	0.00	4,729.27	100.0%
7085.01 · TANS Interest Expense	3,458.22	3,458.22	0.00	3,458.22	100.0%
7085.02 · TANS Bank Attorney Fee	2,500.00	2,500.00	0.00	2,500.00	100.0%
7085.03 · TANS Bond Counsel	4,092.46	4,092.46	0.00	4,092.46	100.0%
7085.04 · TANS Financial Advisor	3,250.00	3,250.00	0.00	3,250.00	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 Reserves 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	881,416.76	8,295,218.17	7,958,297.00	336,921.17	104.23%
Net Ordinary Income	(250,350.24)	(180,277.39)	0.00	(180,277.39)	100.0%
Net Income	(250,350.24)	(180,277.39)	0.00	(180,277.39)	100.0%

Cumberland Fire District
Trial Balance
As of June 30, 2018

	Jun 30, 18	
	Debit	Credit
1001 · Navigant GF Operating	818,696.58	
1002 · FNB HRA Checking	2,444.20	
1003 · FNB HRA Savings	0.00	
1004 · FNB Fire Prevention	70,954.32	
1005 · Navigant Savings MM	751,611.04	
1007 · FNB Retiree HealthCare Fund	208,589.71	
1008 · FNB Truck Fund	40.03	
1009 · FNB FP Savings	16.76	
1010 · Navigant Comm/Training	119,037.95	
1011 · Navigant CD	106,583.45	
1012 · Webster Bank	100,000.00	
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 Prior Years	29,703.83	
1215 · Tax Receivable 2017	177,049.03	
1216 · Tax Receivable 2018	5,883,427.46	
1300 · Collection/Returned CK Fees	50.00	
1305 · Tax Sale Fees	7,891.91	
1310 · Radio Box Fees	12,900.00	
1311 · FF Detail Receivable	1,709.40	
1312 · Fire Prevention Fees	285.00	
1313 · Misc Fire Prevention Receivable	228.00	
1315 · Misc. Accounts Receivable	456.48	
1316 · MLC Receivable	0.00	
1320 · Prepaid Expenses	0.00	
1320.01 · Prepaid Expenses-Insurances	0.00	
1320.02 · Prepaid Expenses-Hydrant Fees	0.00	
1320.03 · Prepaid Expenses-COLA	0.00	
1320.04 · Prepaid Expenses-Clothing Allow	0.00	
1320.05 · Prepaid Expenses-Tax Sale Fees	0.00	
1320.06 · Prepaid Expenses-Comp Tx Bills	0.00	
1320.07 · Prepaid Expenses-Audit/Acct Fee	0.00	
1320.08 · Prepaid Expenses-Comm Stipends	0.00	
1320.09 · Prepaid Expenses-Educ Incentive	0.00	
1320.10 · Prepaid Expenses-Equip Testing	0.00	
1320.11 · Pepaid Expenses-Radio Box Fund	0.00	
1320.12 · Prepaid Expense-Turnout Gear	0.00	
1321 · Deferred Expense	0.00	
1321.01 · Deferred Expense 2018-19	5,670.00	
1400 · Land	779,800.00	
1500 · Buildings & Improvements	1,541,935.09	
1505 · Vehicles & Equipment	3,163,276.76	
1506 · Radio Equipment	76,354.12	
1510 · Fire Prevention Equipment	551,383.84	
1515 · Office Equipment	10,081.93	
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		108,662.85
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	
2020.3 · State Pension WH EE 414H (CH4)	0.00	
2020.4 · State Pension WH EE 414H (NC5)	0.00	

Cumberland Fire District
Trial Balance
As of June 30, 2018

	Jun 30, 18	
	Debit	Credit
2025.1 · 457(b) W/H AMI	0.00	
2025.2 · 457(b) W/H Nationwide	0.00	
2026 · AFLAC		151.46
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.		293.03
2035 · CMEFCU - SAVINGS	0.00	
2250 · Deferred Tax Revenue 2015/2016		5,998.00
2251 · Deferred Taxes 2016 & prior		10,521.10
2252 · Deferred Tax Revenue 2017-2018		173,915.09
2253 · Deferred Tax Revenue 2018-2019		7,723,235.40
2280 · Misc Other Deferred Revenue	0.00	
2281 · Deferred Tax Sale Fee Income	12,780.67	
2285 · Deferred Radio Box Income		587.29
2286 · Deferred Radio Box Income 2019		38,600.00
2505 · Notes Payable - NCFD Truck Loan	0.00	
2510 · Notes Payable - L-1 Truck Loan		83,714.32
2512 · TAN Payable		500,000.00
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		31,927.56
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		7,249,197.34
4001 · Tax Revenue Prior Years		146,675.73
4003 · Tax Revenue Refund	0.00	
4007 · NSF Fee Reimbursement Income		230.00
4010 · Interest Income- Past Due Taxes		60,579.66
4015 · Fire Prevention/Plan Review		45,581.00
4050 · Interest Income General Fund		6,660.36
4060 · Interest Income Truck Fund		29.74
4065 · Interest Income Fire Prevention		10.55
4070 · Interest Income-Retiremt Health		579.18
4080 · Interest Income Navigant CD		1,283.45
4105 · Reimbursed Ins.-Former Employee		41,513.16
4110 · Miscellaneous Other Income		14,841.25
4110.1 · Revenue Rescue Income		14,774.99
4110.2 · Insurance Reimbursement		60,902.44
4110.3 · Detail Reimbursement		25,288.50
4110.4 · IOD Ins. Reimbursement		205,870.00
4110.6 · MLC Fees		30,475.00
4110.7 · RB Battery Reimbursement		1,396.50
4112 · Income Radio Box 2017		23,762.71
4114 · Income Radio Box Prior Years		125.00
4115 · Tax Sale Fee Income		123,271.97
4115.01 · Tax Sale Fee Income Prior Years		61,892.25
6100 · Vehicle Gas & Oil	42,150.49	
6101 · Vehicle Repair & Maintenance	127,656.43	
6110 · Equipment Purchase & Upgrading	23,969.85	
6110.01 · Turnout Gear	11,321.21	
6112 · Equipment Supplies & Repairs	8,562.78	
6113 · Equip Testing & Certification	10,386.25	
6120 · Radio Equip Upgrades & Maint	5,970.89	
6125 · First Aid Equip & Supplies	7,956.90	
6130 · Air Cascade Maintenance	1,984.66	
6140 · Communications Upgrades	100.00	
6145 · Shared Communications	7,084.80	
6150 · Fire Alarm Testing	1,271.00	
6200 · Electricity	35,379.16	
6201 · Gas & Hot Water	19,299.99	
6202.01 · Telephone	12,811.43	
6202.02 · Air Cards	5,814.84	
6210 · Sewer Assessment & Usage	3,814.92	
6211 · Water Usage Fees	2,178.25	
6215.01 · Hydrant Fees - Cumberland	224,837.36	
6215.02 · Hydrant Fees - Pawtucket	137,820.24	

Cumberland Fire District
Trial Balance
As of June 30, 2018

	Jun 30, 18	
	Debit	Credit
6301 · Building Supplies & Maint.	31,863.72	
6305 · Furnishings	409.98	
6400.01 · Firefighters Salaries	2,572,289.01	
6400.02 · EMT Incentive	82,417.12	
6400.03 · OT Wages	1,146,429.60	
6400.08 · Holiday Stipend	163,239.82	
6400.09 · Longevity Pay	133,605.22	
6400.10 · Acting Officer Pay	1,637.85	
6400.11 · Detail Pay	21,324.04	
6400.12 · Other Salaries	0.00	
6400.13 · Injured on Duty Salaries	258,078.22	
6400.14 · Clothing Allowance	42,750.00	
6400.15 · Education Incentive	6,000.00	
6401 · Payroll Tax Expense	324,953.30	
6402 · Pension Expense	716,089.19	
6410.01 · Healthcare Insurance	859,802.95	
6410.02 · Healthcare Co-Pays		110,923.57
6410.03 · Healthcare Reimb. (HRA) -FF	41,643.51	
6410.04 · Healthcare -Dental	72,909.65	
6410.05 · Healthcare -Vision	4,900.00	
6420 · Life Insurance	9,700.00	
6430 · Education Tuition Cost	1,497.00	
6510.01 · Healthcare Insurance -Retirees	130,748.85	
6510.03 · Healthcare Reimb. (HRA)-Retiree	15,469.74	
6510.04 · Healthcare -Dental -Retirees	5,839.03	
6520 · COLA - Retirees	10,311.68	
6600 · Administrative Salaries	289,535.50	
6605 · District Commissioner Stipends	22,700.00	
6610.01 · Healthcare Insurance -Admin	63,814.08	
6610.02 · Healthcare Co-Pays -Admin		7,645.49
6610.03 · Healthcare Reimb. (HRA)-Admin	8,948.41	
6610.04 · Healthcare -Dental -Admin	6,647.52	
6615 · Payroll Tax Expense -Admin	21,410.26	
6701 · Insurances	305,383.00	
6703.01 · Legal	24,881.25	
6703.02 · Legal - CBA	9,618.75	
6705 · Office Supplies & Expenses	8,702.64	
6706 · Printing & Postage	3,918.49	
6707 · Newspaper Advertisements	1,567.40	
6708 · Computer Development Program	3,376.63	
6709 · Computerized Tax Bills	11,354.18	
6710 · External Accounting Fees	20,531.64	
6711 · Fire Chief Expenses	845.66	
6713 · Grants - Matching Funds	2,907.00	
6714 · Payroll Processing Fees	8,029.01	
6715 · Professional Fees	150.70	
6716 · Videographer	3,390.00	
6720 · Abatements	390.80	
6725 · Tax Sale Fee	128,328.24	
6730 · Bank Service Fee	166.00	
6800 · Affiliated Fire Associations	818.90	
6905.01 · Drills & Training	9,458.62	
6905.02 · FP & EMS Training	1,187.80	
6906 · Medical Examinations	3,288.50	
6908 · Professional Development	1,050.00	
7010 · Contingency	38,195.90	
7020 · Sick Time Payout	6,370.84	
7030 · Spec. Fund Radio Box Alarm	9,274.66	
7040 · Spec. Fund Fire Prevention Exp	17,785.75	
7050 · Tax - Legal & Collection Fees	822.55	
7080 · Interest Expense-L-1 Truck Loan	4,729.27	
7085.01 · TANS Interest Expense	3,458.22	
7085.02 · TANS Bank Attorney Fee	2,500.00	
7085.03 · TANS Bond Counsel	4,092.46	
7085.04 · TANS Financial Advisor	3,250.00	
7310 · Capital Improvements	15,725.67	
8010 · Station Building Fund	900.00	
9999 · Ask My Accountant	0.00	
TOTAL	<u>23,101,996.15</u>	<u>23,101,996.15</u>



Cumberland Fire Department

Financial Report

Period Ending: July 31, 2018

Presented: August 28, 2018

Diane Karolyshyn, Finance Director

**CUMBERLAND FIRE DISTRICT
3502 MENDON RD
CUMBERLAND RI 02864
TAX COLLECTOR'S REPORT
JULY 2018**

Month Ending July 2018	Beginning Balance 07/01/2018	New Receivables	Total Balance Due	Total Collected	Abatements and Adjustments	Refunds	Returned Checks	Payment Transfers	Total Payments, Adjustments and Transfers	Ending Balance 07/31/2018	% of Total Outstanding Collected
2017 & prior	\$ 206,752.86		\$ 206,752.86	\$ 66,266.77	\$ 30.50			\$ (0.13)	\$ 66,297.14	\$ 140,455.72	32.07%
			\$ -					\$ -	\$ -	\$ -	
2018	\$ 5,883,427.46	\$ 800.76	\$ 5,884,228.22	\$ 2,401,367.44		\$ (3,211.73)	\$ (962.19)	\$ 0.13	\$ 2,397,193.65	\$ 3,487,034.57	40.74%
			\$ -					\$ -	\$ -	\$ -	
Total	\$ 6,090,180.32	\$ 800.76	\$ 6,090,981.08	\$ 2,467,634.21	\$ 30.50			\$ -	\$ 2,467,664.71	\$ 3,623,316.37	40.51%

Note that in June and July , 54% of total 2018 taxes due have been collected.

**Cumberland Fire District
Balance Sheet
As of July 31, 2018**

Jul 31, 18

ASSETS

Current Assets

Checking/Savings

1001 · Navigant GF Operating	265,511.21
1002 · FNB HRA Checking	4,088.66
1004 · FNB Fire Prevention	16,371.94
1005 · Navigant Savings MM	2,049,120.50
1007 · FNB Retiree HealthCare Fund	208,631.27
1008 · FNB Truck Fund	40.03
1009 · FNB FP Savings	55,027.25
1010 · Navigant Comm/Training	124,951.95
1011 · Navigant CD	106,695.52
1012 · Webster Bank	100,111.55

Total Checking/Savings 2,930,549.88

Other Current Assets

1210 · Tax Receivable Prior Years	140,455.72
1216 · Tax Receivable 2018	3,487,034.57
1300 · Collection/Returned CK Fees	110.00
1305 · Tax Sale Fees	6,317.91
1310 · Radio Box Fees	7,043.00
1311 · FF Detail Receivable	2,171.40
1312 · Fire Prevention Fees	216.00
1313 · Misc Fire Prevention Receivable	171.00
1315 · Misc. Accounts Receivable	456.48

Total Other Current Assets 3,643,976.08

Total Current Assets 6,574,525.96

Fixed Assets

1400 · Land	779,800.00
1500 · Buildings & Improvements	1,541,935.09
1505 · Vehicles & Equipment	3,163,276.76
1506 · Radio Equipment	76,354.12
1510 · Fire Prevention Equipment	551,383.84
1515 · Office Equipment	10,081.93
1520 · Furniture and Fixtures	17,022.90
1600 · Accumulated Depreciation	-4,467,717.00

Total Fixed Assets 1,672,137.64

Other Assets

1050 · Petty Cash-Tax Collector	750.00
1055 · Petty Cash Fire Chief	500.00

Total Other Assets 1,250.00

TOTAL ASSETS 8,247,913.60

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

2011 · Payroll Tax FED W/H	-34.54
2013 · Payroll Tax SDI WH	230.74
2026 · AFLAC	1,291.42
2028 · P & F Insurance Assoc.	244.63
2252 · Deferred Tax Revenue 2017-2018	124,167.42
2253 · Deferred Tax Revenue 2018-2019	3,517,666.65
2280 · Misc Other Deferred Revenue	145.00
2281 · Deferred Tax Sale Fee Income	-14,354.67
2285 · Deferred Radio Box Income	587.29
2286 · Deferred Radio Box Income 2019	5,743.00
2510 · Notes Payable - L-1 Truck Loan	82,187.56
2600 · Accrued Expenses	1,891.64

Total Other Current Liabilities 3,719,766.14

Total Current Liabilities 3,719,766.14

Total Liabilities 3,719,766.14

Equity

3200 · Unrestricted Net Assets	-417,221.31
3300 · Fund Balance transfer from Old	1,722,932.47
Net Income	3,222,436.30

Total Equity 4,528,147.46

TOTAL LIABILITIES & EQUITY 8,247,913.60

**Cumberland Fire District
Commissioner's Report
July 2018**

Type	Num	Date	Name	Account	Paid Amount
Check	EFT	07/03/2018	London Health CDH	1002 · FNB HRA Checking	
				6410.03 · Healthcare Reimb. (HRA) -FF	-2,119.39
				6510.03 · Healthcare Reimb. (HRA)-Retiree	-397.36
TOTAL					-2,516.75
Check	EFT	07/09/2018	London Health CDH	1002 · FNB HRA Checking	
				6410.03 · Healthcare Reimb. (HRA) -FF	-200.19
TOTAL					-200.19
Check	EFT	07/09/2018		1001 · Navigant GF Operating	
				6730 · Bank Service Fee	-15.00
TOTAL					-15.00
Check	EFT	07/09/2018		1005 · Navigant Savings MM	
				6730 · Bank Service Fee	-20.00
TOTAL					-20.00
Check	EFT	07/10/2018		1001 · Navigant GF Operating	
				1216 · Tax Receivable 2018	-132.48
				6730 · Bank Service Fee	-15.00
TOTAL					-147.48
Check	EFT	07/19/2018	Navigant Credit Union	1001 · Navigant GF Operating	
				2510 · Notes Payable - L-1 Truck Loan	-1,526.76
				7080 · Interest Expense-L-1 Truck Loan	-383.69
TOTAL					-1,910.45
Check	EFT	07/19/2018		1001 · Navigant GF Operating	
				1216 · Tax Receivable 2018	-651.41
				6730 · Bank Service Fee	-15.00
TOTAL					-666.41
Check	EFT	07/23/2018	London Health CDH	1002 · FNB HRA Checking	
				6410.03 · Healthcare Reimb. (HRA) -FF	-4,608.71
TOTAL					-4,608.71
Check	EFT	07/23/2018		1001 · Navigant GF Operating	
				6730 · Bank Service Fee	-15.00
TOTAL					-15.00
Check	EFT	07/23/2018		1001 · Navigant GF Operating	
				6730 · Bank Service Fee	-15.00
TOTAL					-15.00
Check	EFT	07/23/2018		1001 · Navigant GF Operating	
				1216 · Tax Receivable 2018	-178.30
				6730 · Bank Service Fee	-15.00
TOTAL					-193.30
Check	EFT	07/25/2018		1001 · Navigant GF Operating	
				6730 · Bank Service Fee	-15.00
TOTAL					-15.00
Check	EFT	07/30/2018	London Health CDH	1002 · FNB HRA Checking	
				6610.03 · Healthcare Reimb. (HRA)-Admin	-1,029.89
TOTAL					-1,029.89

**Cumberland Fire District
Commissioner's Report
July 2018**

Type	Num	Date	Name	Account	Paid Amount
Check	POS	07/02/2018	BackBlaze	1001 · Navigant GF Operating 6708 · Computer Development Program	<u>-7.50</u>
TOTAL					-7.50
Check	POS	07/02/2018	Amazon.com	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	<u>-107.97</u>
TOTAL					-107.97
Check	POS	07/06/2018	Miradore Ltd	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	<u>-16.00</u>
TOTAL					-16.00
Check	POS	07/09/2018	Amazon.com	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	<u>-32.83</u>
TOTAL					-32.83
Check	POS	07/09/2018	Intuit	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	<u>-134.98</u>
TOTAL					-134.98
Check	POS	07/11/2018	Sirius XM	1001 · Navigant GF Operating 6711 · Fire Chief Expenses	<u>-20.37</u>
TOTAL					-20.37
Check	POS	07/19/2018	Lowe's	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-14.96</u>
TOTAL					-14.96
Check	POS	07/23/2018	Adobe Systems Inc.	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	<u>-64.16</u>
TOTAL					-64.16
Check	POS	07/24/2018	Amazon.com	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-57.90</u>
TOTAL					-57.90
Check	POS	07/27/2018	Imperial Chrysler	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-94.44</u>
TOTAL					-94.44
Check	POS	07/30/2018	Amazon.com	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	<u>-107.88</u>
TOTAL					-167.85
Check	1077	07/06/2018	TriTech Software Systems	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	<u>-3,024.38</u>
TOTAL					-3,024.38
Check	1078	07/19/2018	IAFC Membership	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	<u>-224.00</u>
TOTAL					-224.00
Check	4401	07/02/2018	Cumberland Fire District	1001 · Navigant GF Operating 1002 · FNB HRA Checking	<u>-10,000.00</u>
TOTAL					-10,000.00

**Cumberland Fire District
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Type	Num	Date	Name	Account	Paid Amount
Check	4402	07/06/2018	Apollo Safety, Inc	1001 · Navigant GF Operating 6113 · Equip Testing & Certification	-2,900.00
TOTAL					-2,900.00
Check	4403	07/06/2018	Blue Cross Blue Shield -MCA	1001 · Navigant GF Operating 6510.01 · Healthcare Insurance -Retirees	-924.00
TOTAL					-924.00
Check	4404	07/06/2018	Delta Dental	1001 · Navigant GF Operating 6410.04 · Healthcare -Dental 6510.04 · Healthcare -Dental -Retirees 6610.04 · Healthcare -Dental -Admin	-6,347.91 -569.73 -579.84
TOTAL					-7,497.48
Check	4405	07/06/2018	Emergency Reporting	1001 · Navigant GF Operating 6145 · Shared Communications	-445.67
TOTAL					-445.67
Check	4406	07/06/2018	Vision Government Solutions, Inc.	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	-2,095.00
TOTAL					-2,095.00
Check	4407	07/06/2018	United States Treasury	1001 · Navigant GF Operating 6735 · IRS HRA Fee	-142.38
TOTAL					-142.38
Check	4408	07/12/2018	Dana E. Boyd	1001 · Navigant GF Operating 6520 · COLA - Retirees	-1,356.76
TOTAL					-1,356.76
Check	4409	07/12/2018	Ernest P. Cimino	1001 · Navigant GF Operating 6520 · COLA - Retirees	-1,752.18
TOTAL					-1,752.18
Check	4410	07/12/2018	James T. Conway, Jr.	1001 · Navigant GF Operating 6520 · COLA - Retirees	-1,675.78
TOTAL					-1,675.78
Check	4411	07/12/2018	Deschenes, Richard R.	1001 · Navigant GF Operating 6520 · COLA - Retirees	-1,349.87
TOTAL					-1,349.87
Check	4412	07/12/2018	Paul K. Dunham	1001 · Navigant GF Operating 6520 · COLA - Retirees	-1,397.57
TOTAL					-1,397.57
Check	4413	07/12/2018	Joseph W. LaFleur	1001 · Navigant GF Operating 6520 · COLA - Retirees	-488.44
TOTAL					-488.44
Check	4414	07/12/2018	David K. Lanoue	1001 · Navigant GF Operating 6520 · COLA - Retirees	-1,630.98
TOTAL					-1,630.98
Check	4415	07/12/2018	Thomas J. Pytko	1001 · Navigant GF Operating 6520 · COLA - Retirees	-660.10
TOTAL					-660.10

**Cumberland Fire District
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Type	Num	Date	Name	Account	Paid Amount
Check	4416	07/12/2018	Stephen D. Susi	1001 · Navigant GF Operating	
				6520 · COLA - Retirees	-1,622.79
TOTAL					-1,622.79
Check	4417	07/12/2018	Bucci's Auto, Inc.	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-2,000.00
TOTAL					-2,000.00
Check	4418	07/12/2018	Blue Cross & Blue Shield	1001 · Navigant GF Operating	
				6410.01 · Healthcare Insurance	-73,014.60
				6510.01 · Healthcare Insurance -Retirees	-11,842.35
				6610.01 · Healthcare Insurance -Admin	-7,332.78
TOTAL					-92,189.73
Check	4419	07/12/2018	A. Charpentier Power Systems	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-201.60
TOTAL					-201.60
Check	4420	07/12/2018	Apex Technology Group	1001 · Navigant GF Operating	
				6708 · Computer Development Program	-104.50
				6708 · Computer Development Program	-550.00
TOTAL					-654.50
Check	4421	07/12/2018	Allied Auto Parts	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-4.82
TOTAL					-4.82
Check	4422	07/12/2018	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	4423	07/12/2018	Kafin Oil Co., Inc.	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-418.00
TOTAL					-418.00
Check	4424	07/12/2018	National Grid Elec Sta4L	1001 · Navigant GF Operating	
				6200 · Electricity	-17.72
TOTAL					-17.72
Check	4425	07/12/2018	National Grid Elec Sta5L	1001 · Navigant GF Operating	
				6200 · Electricity	-17.72
TOTAL					-17.72
Check	4426	07/12/2018	National Grid Elec Sta1	1001 · Navigant GF Operating	
				6200 · Electricity	-788.82
TOTAL					-788.82
Check	4427	07/12/2018	National Grid Gas Sta1	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-117.56
TOTAL					-117.56
Check	4428	07/12/2018	National Grid Gas Sta2	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-36.66
TOTAL					-36.66

**Cumberland Fire District
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Type	Num	Date	Name	Account	Paid Amount
Check	4429	07/12/2018	National Grid Gas Sta5A	1001 · Navigant GF Operating 6201 · Gas & Hot Water	-100.00
TOTAL					-100.00
Check	4430	07/12/2018	Police & Firemen's Insurance Assoc.	1001 · Navigant GF Operating 2028 · P & F Insurance Assoc.	-627.04
TOTAL					-627.04
Check	4431	07/12/2018	Purchase Power	1001 · Navigant GF Operating 6706 · Printing & Postage 6706 · Printing & Postage	-200.00 -79.29
TOTAL					-279.29
Check	4432	07/12/2018	Ralco Equipment Co., Inc	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-442.25
TOTAL					-442.25
Check	4433	07/12/2018	Tap Auto Service	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-1,021.93
TOTAL					-1,021.93
Check	4434	07/12/2018	TH Malloy & Sons, Inc	1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil	-2,813.10
TOTAL					-2,813.10
Check	4435	07/12/2018	Tire Doctor LLC	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-43.50
TOTAL					-43.50
Check	4436	07/12/2018	W.B. Mason Co., Inc	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses 6705 · Office Supplies & Expenses 6705 · Office Supplies & Expenses	-29.94 -127.78 -130.30
TOTAL					-288.02
Check	4439	07/19/2018	Joseph P. & Monica Crowe, Jr.	1001 · Navigant GF Operating 1216 · Tax Receivable 2018	-323.32
TOTAL					-323.32
Check	4440	07/19/2018	Naomi R Driscoll	1001 · Navigant GF Operating 1216 · Tax Receivable 2018	-538.01
TOTAL					-538.01
Check	4441	07/19/2018	Ryan J Joyce	1001 · Navigant GF Operating 1216 · Tax Receivable 2018	-582.69
TOTAL					-582.69
Check	4442	07/19/2018	Jonathan D Perri	1001 · Navigant GF Operating 1216 · Tax Receivable 2018	-126.07
TOTAL					-126.07
Check	4443	07/19/2018	Emergency Reporting	1001 · Navigant GF Operating 6145 · Shared Communications	-445.67
TOTAL					-445.67

**Cumberland Fire District
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Type	Num	Date	Name	Account	Paid Amount
Check	4444	07/19/2018	Janitech	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-217.18
				6301 · Building Supplies & Maint.	-452.23
				6301 · Building Supplies & Maint.	-102.60
TOTAL					-772.01
Check	4445	07/19/2018	London Health Administrators	1001 · Navigant GF Operating	
				6410.03 · Healthcare Reimb. (HRA) -FF	-726.75
				6610.03 · Healthcare Reimb. (HRA)-Admin	-51.00
				6510.03 · Healthcare Reimb. (HRA)-Retiree	-25.50
TOTAL					-803.25
Check	4446	07/19/2018	Adam Q & Jessica C Read	1001 · Navigant GF Operating	
				1216 · Tax Receivable 2018	-125.68
TOTAL					-125.68
Check	4447	07/19/2018	Kevin Clarke	1001 · Navigant GF Operating	
				6510.01 · Healthcare Insurance -Retirees	-57.69
TOTAL					-57.69
Check	4448	07/19/2018	Narragansett Bay Comm Sta1	1001 · Navigant GF Operating	
				6210 · Sewer Assessment & Usage	-106.12
TOTAL					-106.12
Check	4449	07/19/2018	Narragansett Bay Comm Sta2	1001 · Navigant GF Operating	
				6210 · Sewer Assessment & Usage	-75.48
TOTAL					-75.48
Check	4450	07/19/2018	Narragansett Bay Comm Sta4	1001 · Navigant GF Operating	
				6210 · Sewer Assessment & Usage	-44.76
TOTAL					-44.76
Check	4451	07/19/2018	National Grid Elec Sta2	1001 · Navigant GF Operating	
				6200 · Electricity	-574.21
TOTAL					-574.21
Check	4452	07/19/2018	National Grid Elec Sta4	1001 · Navigant GF Operating	
				6200 · Electricity	-1,062.29
TOTAL					-1,062.29
Check	4453	07/19/2018	National Grid Elec Sta5	1001 · Navigant GF Operating	
				6200 · Electricity	-553.89
TOTAL					-553.89
Check	4454	07/19/2018	National Grid Elec Sta5A	1001 · Navigant GF Operating	
				6200 · Electricity	-12.91
TOTAL					-12.91
Check	4455	07/19/2018	National Grid Gas Sta4	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-62.72
TOTAL					-62.72
Check	4456	07/19/2018	National Grid Gas Sta5	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-83.09
TOTAL					-83.09
Check	4457	07/19/2018	Pawtucket Water Supply -Hydrants	1001 · Navigant GF Operating	
				6215.02 · Hydrant Fees - Pawtucket	-11,353.63
TOTAL					-11,353.63

**Cumberland Fire District
Commissioner's Report
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Type	Num	Date	Name	Account	Paid Amount
Check	4458	07/19/2018	Pawtucket Water Supply Board	1001 · Navigant GF Operating 6211 · Water Usage Fees	-58.89
TOTAL					-58.89
Check	4459	07/19/2018	Prescott H. Peirce Co. Inc.	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	-35.00
TOTAL					-35.00
Check	4460	07/19/2018	S&D Road Service	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-957.34
TOTAL					-957.34
Check	4461	07/19/2018	Verizon Wireless	1001 · Navigant GF Operating 6202.02 · Air Cards 6202.02 · Air Cards	-160.04 -320.08
TOTAL					-480.12
Check	4462	07/19/2018	W.B. Mason Co., Inc	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	-82.99
TOTAL					-82.99
Check	4463	07/30/2018	CPF-LOCAL 2722	1001 · Navigant GF Operating 6420 · Life Insurance	-7,500.00
TOTAL					-7,500.00
Check	4468	07/25/2018	Emily L & George Camparone	1001 · Navigant GF Operating 1216 · Tax Receivable 2018	-207.14
TOTAL					-207.14
Check	4469	07/25/2018	Linda Pope	1001 · Navigant GF Operating 1216 · Tax Receivable 2018	-137.24
TOTAL					-137.24
Check	4470	07/25/2018	David E & Lina M Bulman	1001 · Navigant GF Operating 1216 · Tax Receivable 2018	-118.33
TOTAL					-118.33
Check	4471	07/25/2018	Bryan D & Stefanie L Carpenter	1001 · Navigant GF Operating 1216 · Tax Receivable 2018	-235.76
TOTAL					-235.76
Check	4472	07/25/2018	Daniel F Hauser	1001 · Navigant GF Operating 1216 · Tax Receivable 2018	-151.49
TOTAL					-151.49
Check	4473	07/25/2018	Eric A Zabinski	1001 · Navigant GF Operating 1216 · Tax Receivable 2018	-109.60
TOTAL					-109.60
Check	4474	07/25/2018	Timothy D & Naomi L Pariseault	1001 · Navigant GF Operating 1216 · Tax Receivable 2018	-102.84
TOTAL					-102.84
Check	4475	07/25/2018	Cox Communications	1001 · Navigant GF Operating 6202.01 · Telephone	-912.80
TOTAL					-912.80

**Cumberland Fire District
Commissioner's Report
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Type	Num	Date	Name	Account	Paid Amount
Check	4476	07/25/2018	Kelley Nickson Morris	1001 · Navigant GF Operating 6703.01 · Legal	<u>-837.50</u>
TOTAL					-837.50
Check	4477	07/25/2018	Shell Fleet Plus	1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil	<u>-705.94</u>
TOTAL					-705.94
Check	4478	07/25/2018	VFIS	1001 · Navigant GF Operating 6701 · Insurances	<u>-253,130.00</u>
TOTAL					-253,130.00
Check	4479	07/25/2018	VFIS	1001 · Navigant GF Operating 6701 · Insurances	<u>-15,605.00</u>
TOTAL					-15,605.00
Check	4480	07/26/2018	Northeast Rescue Systems	1001 · Navigant GF Operating 2600 · Accrued Expenses	<u>-26,433.00</u>
TOTAL					-26,433.00
Check	4481	07/31/2018	Belmont Springs	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	<u>-99.76</u> <u>-68.21</u> <u>-44.14</u> <u>-52.95</u>
TOTAL					-265.06
Check	4482	07/31/2018	Town of Cumberland - Hydrants	1001 · Navigant GF Operating 6215.01 · Hydrant Fees - Cumberland	<u>-224,070.00</u>
TOTAL					-224,070.00
Check	4483	07/31/2018	Duo-Safety Ladder Corporation	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-57.62</u>
TOTAL					-57.62
Check	4484	07/31/2018	Fire Hose Direct	1001 · Navigant GF Operating 6110 · Equipment Purchase & Upgrading	<u>-94.68</u>
TOTAL					-94.68
Check	4485	07/31/2018	Ralco Equipment Co., Inc	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-6,811.67</u>
TOTAL					-6,811.67
Check	4486	07/31/2018	Verizon	1001 · Navigant GF Operating 6202.01 · Telephone	<u>-149.99</u>
TOTAL					-149.99
Check	4487	07/31/2018	Video Artistry	1001 · Navigant GF Operating 6716 · Videographer	<u>-180.00</u>
TOTAL					-180.00
Check	4488	07/31/2018	Aaron Babikian & Ashley Manley	1001 · Navigant GF Operating 1216 · Tax Receivable 2018	<u>-181.42</u>
TOTAL					-181.42
Check	4489	07/31/2018	Gloria P Alzante	1001 · Navigant GF Operating 1216 · Tax Receivable 2018	<u>-76.66</u>
TOTAL					-76.66

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Cumberland Fire District
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Type	Num	Date	Name	Account	Paid Amount
Check	4491	07/31/2018	Eric T & Diana M Sladen	1001 · Navigant GF Operating	
				1216 · Tax Receivable 2018	-195.48
TOTAL					-195.48

Cumberland Fire District Income & Expense Budget vs. Actual July 2018

	TOTAL			
	Jul '18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000.03 · Tax Revenue 2018	4,206,369.51	7,722,487.00	(3,516,117.49)	54.47%
4001 · Tax Revenue Prior Years	66,266.77	150,000.00	(83,733.23)	44.18%
4007 · NSF Fee Reimbursement Income	0.00	200.00	(200.00)	0.0%
4010 · Interest Income- Past Due Taxes	5,094.26	50,000.00	(44,905.74)	10.19%
4015 · Fire Prevention/Plan Review	3,613.00	50,000.00	(46,387.00)	7.23%
4050 · Interest Income General Fund	987.68	8,000.00	(7,012.32)	12.35%
4060 · Interest Income Truck Fund	0.00	50.00	(50.00)	0.0%
4065 · Interest Income Fire Prevention	10.49	50.00	(39.51)	20.98%
4070 · Interest Income-Retiremt Health	41.56	400.00	(358.44)	10.39%
4080 · Interest Income Navigant CD	112.07	1,000.00	(887.93)	11.21%
4103 · Grant Income	0.00	0.00	0.00	0.0%
4105 · Reimbursed Ins.-Former Employee	4,704.80	38,594.00	(33,889.20)	12.19%
4110 · Miscellaneous Other Income	111.55	5,000.00	(4,888.45)	2.23%
4110.1 · Revenue Rescue Income	0.00	12,000.00	(12,000.00)	0.0%
4110.2 · Insurance Reimbursement	0.00	0.00	0.00	0.0%
4110.3 · Detail Reimbursement	1,940.40	43,000.00	(41,059.60)	4.51%
4110.4 · IOD Ins. Reimbursement	11,890.67	150,000.00	(138,109.33)	7.93%
4110.6 · MLC Fees	2,525.00	25,000.00	(22,475.00)	10.1%
4110.7 · RB Battery Reimbursement	0.00	0.00	0.00	0.0%
4111 · Income Radio Box 2018	32,857.00	38,200.00	(5,343.00)	86.01%
4114 · Income Radio Box Prior Years	0.00	500.00	(500.00)	0.0%
4115 · Tax Sale Fee Income	1,574.00	30,000.00	(28,426.00)	5.25%
4115.01 · Tax Sale Fee Income Prior Years	0.00	0.00	0.00	0.0%
4200 · Sale of Assets	0.00	0.00	0.00	0.0%
4300 · Transfer from Surplus (Cap Exp)	0.00	0.00	0.00	0.0%
4400 · Appropriation from 1007 RH Fund	0.00	100,028.00	(100,028.00)	0.0%
Total Income	4,338,098.76	8,424,509.00	(4,086,410.24)	51.49%
Gross Profit	4,338,098.76	8,424,509.00	(4,086,410.24)	51.49%
Expense				
6100 · Vehicle Gas & Oil	3,519.04	40,000.00	(36,480.96)	8.8%
6101 · Vehicle Repair & Maintenance	11,506.43	85,000.00	(73,493.57)	13.54%
6110 · Equipment Purchase & Upgrading	94.68	20,000.00	(19,905.32)	0.47%
6110.01 · Turnout Gear	0.00	20,000.00	(20,000.00)	0.0%
6112 · Equipment Supplies & Repairs	67.83	7,000.00	(6,932.17)	0.97%
6113 · Equip Testing & Certification	2,900.00	7,000.00	(4,100.00)	41.43%
6120 · Radio Equip Upgrades & Maint	0.00	3,000.00	(3,000.00)	0.0%
6125 · First Aid Equip & Supplies	0.00	8,000.00	(8,000.00)	0.0%
6130 · Air Cascade Maintenance	0.00	2,500.00	(2,500.00)	0.0%
6140 · Communications Upgrades	0.00	0.00	0.00	0.0%
6145 · Shared Communications	891.34	7,000.00	(6,108.66)	12.73%
6150 · Fire Alarm Testing	0.00	1,500.00	(1,500.00)	0.0%
6200 · Electricity	3,027.56	36,000.00	(32,972.44)	8.41%
6201 · Gas & Hot Water	400.03	15,000.00	(14,599.97)	2.67%
6202.01 · Telephone	1,062.79	12,000.00	(10,937.21)	8.86%
6202.02 · Air Cards	480.12	5,500.00	(5,019.88)	8.73%
6210 · Sewer Assessment & Usage	226.36	4,000.00	(3,773.64)	5.66%
6211 · Water Usage Fees	58.89	4,000.00	(3,941.11)	1.47%
6215.01 · Hydrant Fees - Cumberland	224,070.00	225,070.00	(1,000.00)	99.56%
6215.02 · Hydrant Fees - Pawtucket	11,353.63	138,000.00	(126,646.37)	8.23%
6301 · Building Supplies & Maint.	1,904.52	25,000.00	(23,095.48)	7.62%
6305 · Furnishings	0.00	0.00	0.00	0.0%
6400.01 · Firefighters Salaries	214,614.03	2,920,500.00	(2,705,885.97)	7.35%
6400.02 · EMT Incentive	6,507.52	86,600.00	(80,092.48)	7.51%
6400.03 · OT Wages	83,688.02	1,055,014.00	(971,325.98)	7.93%
6400.08 · Holiday Stipend	14,008.55	168,490.00	(154,481.45)	8.31%
6400.09 · Longevity Pay	10,658.96	161,176.00	(150,517.04)	6.61%
6400.10 · Acting Officer Pay	248.05	2,000.00	(1,751.95)	12.4%
6400.11 · Detail Pay	1,512.00	15,000.00	(13,488.00)	10.08%
6400.12 · Other Salaries	0.00	2,000.00	(2,000.00)	0.0%
6400.13 · Injured on Duty Salaries	9,549.45	0.00	9,549.45	100.0%
6400.14 · Clothing Allowance	0.00	46,800.00	(46,800.00)	0.0%
6400.15 · Education Incentive	0.00	6,000.00	(6,000.00)	0.0%

Cumberland Fire District Income & Expense Budget vs. Actual July 2018

	TOTAL			
	Jul '18	Budget	\$ Over Budget	% of Budget
6401 · Payroll Tax Expense	24,505.56	342,229.00	(317,723.44)	7.16%
6402 · Pension Expense	61,334.22	802,638.00	(741,303.78)	7.64%
6410.01 · Healthcare Insurance	73,014.60	893,479.00	(820,464.40)	8.17%
6410.02 · Healthcare Co-Pays	(10,888.32)	(142,195.00)	131,306.68	7.66%
6410.03 · Healthcare Reimb. (HRA) -FF	7,655.04	40,000.00	(32,344.96)	19.14%
6410.04 · Healthcare -Dental	6,347.91	77,315.00	(70,967.09)	8.21%
6410.05 · Healthcare -Vision	0.00	5,100.00	(5,100.00)	0.0%
6420 · Life Insurance	7,500.00	10,350.00	(2,850.00)	72.46%
6430 · Education Tuition Cost	0.00	2,000.00	(2,000.00)	0.0%
6510.01 · Healthcare Insurance -Retirees	12,824.04	141,299.00	(128,474.96)	9.08%
6510.03 · Healthcare Reimb. (HRA)-Retiree	422.86	10,000.00	(9,577.14)	4.23%
6510.04 · Healthcare -Dental -Retirees	569.73	6,988.00	(6,418.27)	8.15%
6520 · COLA - Retirees	11,934.47	11,935.00	(0.53)	100.0%
6600 · Administrative Salaries	24,529.23	310,284.00	(285,754.77)	7.91%
6605 · District Commissioner Stipends	0.00	22,700.00	(22,700.00)	0.0%
6610.01 · Healthcare Insurance -Admin	7,332.78	67,004.00	(59,671.22)	10.94%
6610.02 · Healthcare Co-Pays -Admin	(898.68)	(8,300.00)	7,401.32	10.83%
6610.03 · Healthcare Reimb. (HRA)-Admin	1,080.89	8,700.00	(7,619.11)	12.42%
6610.04 · Healthcare -Dental -Admin	579.84	7,112.00	(6,532.16)	8.15%
6615 · Payroll Tax Expense -Admin	1,781.67	22,970.00	(21,188.33)	7.76%
6701 · Insurances	268,735.00	352,800.00	(84,065.00)	76.17%
6703.01 · Legal	837.50	20,000.00	(19,162.50)	4.19%
6703.02 · Legal - CBA	0.00	30,000.00	(30,000.00)	0.0%
6705 · Office Supplies & Expenses	2,773.12	9,500.00	(6,726.88)	29.19%
6706 · Printing & Postage	279.29	5,000.00	(4,720.71)	5.59%
6707 · Newspaper Advertisements	0.00	1,500.00	(1,500.00)	0.0%
6708 · Computer Development Program	662.00	2,500.00	(1,838.00)	26.48%
6709 · Computerized Tax Bills	5,670.00	15,000.00	(9,330.00)	37.8%
6710 · External Accounting Fees	0.00	20,000.00	(20,000.00)	0.0%
6711 · Fire Chief Expenses	20.37	750.00	(729.63)	2.72%
6712 · Fire Prevention Offset	0.00	1,000.00	(1,000.00)	0.0%
6713 · Grants - Matching Funds	0.00	5,000.00	(5,000.00)	0.0%
6714 · Payroll Processing Fees	583.59	7,000.00	(6,416.41)	8.34%
6715 · Professional Fees	0.00	2,000.00	(2,000.00)	0.0%
6716 · Videographer	180.00	3,000.00	(2,820.00)	6.0%
6720 · Abatements	30.50	500.00	(469.50)	6.1%
6725 · Tax Sale Fee	0.00	30,000.00	(30,000.00)	0.0%
6730 · Bank Service Fee	125.00	200.00	(75.00)	62.5%
6735 · IRS HRA Fee	142.38	0.00	142.38	100.0%
6800 · Affiliated Fire Associations	0.00	750.00	(750.00)	0.0%
6905.01 · Drills & Training	0.00	2,500.00	(2,500.00)	0.0%
6905.02 · FP & EMS Training	0.00	2,500.00	(2,500.00)	0.0%
6906 · Medical Examinations	0.00	3,000.00	(3,000.00)	0.0%
6907 · Employee Support Health&Welfare	0.00	3,800.00	(3,800.00)	0.0%
6908 · Professional Development	0.00	300.00	(300.00)	0.0%
7010 · Contingency	0.00	9,000.00	(9,000.00)	0.0%
7020 · Sick Time Payout	0.00	8,000.00	(8,000.00)	0.0%
7030 · Spec. Fund Radio Box Alarm	0.00	5,000.00	(5,000.00)	0.0%
7040 · Spec. Fund Fire Prevention Exp	3,264.38	18,000.00	(14,735.62)	18.14%
7050 · Tax - Legal & Collection Fees	0.00	1,000.00	(1,000.00)	0.0%
7080 · Interest Expense-L-1 Truck Loan	383.69	5,000.00	(4,616.31)	7.67%
7085.01 · TANS Interest Expense	0.00	4,200.00	(4,200.00)	0.0%
7085.02 · TANS Bank Attorney Fee	0.00	2,500.00	(2,500.00)	0.0%
7085.03 · TANS Bond Counsel	0.00	4,000.00	(4,000.00)	0.0%
7085.04 · TANS Financial Advisor	0.00	3,300.00	(3,300.00)	0.0%
7305 · Capital Expenditures	0.00	0.00	0.00	0.0%
7310 · Capital Improvements	0.00	25,000.00	(25,000.00)	0.0%
8000 · General Reserves Account	0.00	0.00	0.00	0.0%
8001 · Deficit Reduction Account	0.00	60,151.00	(60,151.00)	0.0%
8010 · Station Building Fund	0.00	0.00	0.00	0.0%
8100 · Actuarial Study of Retiree HC	0.00	0.00	0.00	0.0%
Total Expense	1,115,662.46	8,424,509.00	(7,308,846.54)	13.24%
Net Ordinary Income	3,222,436.30	0.00	3,222,436.30	100.0%
Net Income	3,222,436.30	0.00	3,222,436.30	100.0%

Cumberland Fire District
Trial Balance
As of July 31, 2018

	Jul 31, 18	
	Debit	Credit
1001 · Navigant GF Operating	265,511.21	
1002 · FNB HRA Checking	4,088.66	
1003 · FNB HRA Savings	0.00	
1004 · FNB Fire Prevention	16,371.94	
1005 · Navigant Savings MM	2,049,120.50	
1007 · FNB Retiree HealthCare Fund	208,631.27	
1008 · FNB Truck Fund	40.03	
1009 · FNB FP Savings	55,027.25	
1010 · Navigant Comm/Training	124,951.95	
1011 · Navigant CD	106,695.52	
1012 · Webster Bank	100,111.55	
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 Prior Years	140,455.72	
1215 · Tax Receivable 2017	0.00	
1216 · Tax Receivable 2018	3,487,034.57	
1300 · Collection/Returned CK Fees	110.00	
1305 · Tax Sale Fees	6,317.91	
1310 · Radio Box Fees	7,043.00	
1311 · FF Detail Receivable	2,171.40	
1312 · Fire Prevention Fees	216.00	
1313 · Misc Fire Prevention Receivable	171.00	
1315 · Misc. Accounts Receivable	456.48	
1316 · MLC Receivable	0.00	
1320 · Prepaid Expenses	0.00	
1320.01 · Prepaid Expenses-Insurances	0.00	
1320.02 · Prepaid Expenses-Hydrant Fees	0.00	
1320.03 · Prepaid Expenses-COLA	0.00	
1320.04 · Prepaid Expenses-Clothing Allow	0.00	
1320.05 · Prepaid Expenses-Tax Sale Fees	0.00	
1320.06 · Prepaid Expenses-Comp Tx Bills	0.00	
1320.07 · Prepaid Expenses-Audit/Acct Fee	0.00	
1320.08 · Prepaid Expenses-Comm Stipends	0.00	
1320.09 · Prepaid Expenses-Educ Incentive	0.00	
1320.10 · Prepaid Expenses-Equip Testing	0.00	
1320.11 · Pepaid Expenses-Radio Box Fund	0.00	
1320.12 · Prepaid Expense-Turnout Gear	0.00	
1321 · Deferred Expense	0.00	
1321.01 · Deferred Expense 2018-19	0.00	
1400 · Land	779,800.00	
1500 · Buildings & Improvements	1,541,935.09	
1505 · Vehicles & Equipment	3,163,276.76	
1506 · Radio Equipment	76,354.12	
1510 · Fire Prevention Equipment	551,383.84	
1515 · Office Equipment	10,081.93	
1520 · Furniture and Fixtures	17,022.90	

Cumberland Fire District
Trial Balance
As of July 31, 2018

	Jul 31, 18	
	Debit	Credit
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	0.00	
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	
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		1,291.42
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.		244.63
2035 · CMEFCU - SAVINGS	0.00	
2250 · Deferred Tax Revenue 2015/2016	0.00	
2251 · Deferred Taxes 2016 & prior	0.00	
2252 · Deferred Tax Revenue 2017-2018		124,167.42
2253 · Deferred Tax Revenue 2018-2019		3,517,666.65
2280 · Misc Other Deferred Revenue		145.00
2281 · Deferred Tax Sale Fee Income	14,354.67	
2285 · Deferred Radio Box Income		587.29
2286 · Deferred Radio Box Income 2019		5,743.00
2505 · Notes Payable - NCFD Truck Loan	0.00	
2510 · Notes Payable - L-1 Truck Loan		82,187.56
2512 · TAN Payable	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		1,891.64
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	417,221.31	
3300 · Fund Balance transfer from Old		1,722,932.47
4000.03 · Tax Revenue 2018		4,206,369.51
4001 · Tax Revenue Prior Years		66,266.77
4010 · Interest Income- Past Due Taxes		5,094.26
4015 · Fire Prevention/Plan Review		3,613.00
4050 · Interest Income General Fund		987.68
4065 · Interest Income Fire Prevention		10.49
4070 · Interest Income-Retiremt Health		41.56
4080 · Interest Income Navigant CD		112.07
4105 · Reimbursed Ins.-Former Employee		4,704.80
4110 · Miscellaneous Other Income		111.55
4110.3 · Detail Reimbursement		1,940.40
4110.4 · IOD Ins. Reimbursement		11,890.67
4110.6 · MLC Fees		2,525.00

Cumberland Fire District
Trial Balance
As of July 31, 2018

	Jul 31, 18	
	Debit	Credit
4111 · Income Radio Box 2018		32,857.00
4115 · Tax Sale Fee Income		1,574.00
6100 · Vehicle Gas & Oil	3,519.04	
6101 · Vehicle Repair & Maintenance	11,506.43	
6110 · Equipment Purchase & Upgrading	94.68	
6112 · Equipment Supplies & Repairs	67.83	
6113 · Equip Testing & Certification	2,900.00	
6145 · Shared Communications	891.34	
6200 · Electricity	3,027.56	
6201 · Gas & Hot Water	400.03	
6202.01 · Telephone	1,062.79	
6202.02 · Air Cards	480.12	
6210 · Sewer Assessment & Usage	226.36	
6211 · Water Usage Fees	58.89	
6215.01 · Hydrant Fees - Cumberland	224,070.00	
6215.02 · Hydrant Fees - Pawtucket	11,353.63	
6301 · Building Supplies & Maint.	1,904.52	
6400.01 · Firefighters Salaries	214,614.03	
6400.02 · EMT Incentive	6,507.52	
6400.03 · OT Wages	83,688.02	
6400.08 · Holiday Stipend	14,008.55	
6400.09 · Longevity Pay	10,658.96	
6400.10 · Acting Officer Pay	248.05	
6400.11 · Detail Pay	1,512.00	
6400.13 · Injured on Duty Salaries	9,549.45	
6401 · Payroll Tax Expense	24,505.56	
6402 · Pension Expense	61,334.22	
6410.01 · Healthcare Insurance	73,014.60	
6410.02 · Healthcare Co-Pays		10,888.32
6410.03 · Healthcare Reimb. (HRA) -FF	7,655.04	
6410.04 · Healthcare -Dental	6,347.91	
6420 · Life Insurance	7,500.00	
6510.01 · Healthcare Insurance -Retirees	12,824.04	
6510.03 · Healthcare Reimb. (HRA)-Retiree	422.86	
6510.04 · Healthcare -Dental -Retirees	569.73	
6520 · COLA - Retirees	11,934.47	
6600 · Administrative Salaries	24,529.23	
6610.01 · Healthcare Insurance -Admin	7,332.78	
6610.02 · Healthcare Co-Pays -Admin		898.68
6610.03 · Healthcare Reimb. (HRA)-Admin	1,080.89	
6610.04 · Healthcare -Dental -Admin	579.84	
6615 · Payroll Tax Expense -Admin	1,781.67	
6701 · Insurances	268,735.00	
6703.01 · Legal	837.50	
6705 · Office Supplies & Expenses	2,773.12	
6706 · Printing & Postage	279.29	
6708 · Computer Development Program	662.00	
6709 · Computerized Tax Bills	5,670.00	
6711 · Fire Chief Expenses	20.37	
6714 · Payroll Processing Fees	583.59	
6716 · Videographer	180.00	
6720 · Abatements	30.50	
6730 · Bank Service Fee	125.00	
6735 · IRS HRA Fee	142.38	
7040 · Spec. Fund Fire Prevention Exp	3,264.38	
7080 · Interest Expense-L-1 Truck Loan	383.69	
9999 · Ask My Accountant	0.00	
TOTAL	<u>14,274,690.58</u>	<u>14,274,690.58</u>

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FC-R-2018-23

CUMBERLAND FIRE DISTRICT

Resolution

RESOLUTION: Increasing the salary of Finance Director Diane Karolyshyn to \$32,000.00 annually

WHEREAS: Diane Karolyshyn has been the Cumberland Fire District's Finance Director since April, 2016.

WHEREAS: As of March 27, 2018, by Resolution FC-R-2018-06, Ms. Karolyshyn began working on a part-time basis, expecting the position to require 20-30 hours per month; however, in reality the position has required at least 20 hours per week, or 80 hours per month.

WHEREAS: The Cumberland Fire Committee desires to compensate Ms. Karolyshyn with an adequate salary of \$32,000.00, which equates to approximately \$30.00 per hour.

BE IT RESOLVED BY THE CUMBERLAND FIRE DISTRICT AS FOLLOWS:

RESOLVED:

Section 1. The Cumberland Fire Committee hereby increases Diane Karolyshyn's salary to \$32,000.00 for 20 hours per week/80 hours per month.

Date adopted: August 28, 2018

Cynthia Ouellette, Chairperson

PASSED:

YAY: 5 NAY: 1

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FC-R-2018-24-A
CUMBERLAND FIRE DISTRICT
Resolution

RESOLUTION: Authorizing the Business Manager to pay Ralco Equipment Co, Inc. an amount not to exceed \$4,115.81.

WHEREAS: Ralco Equipment Co., Inc. has made repairs to Ladder 1.

WHEREAS: All repairs have been made with the approval of the Chief.

NOW, THEREFORE, BE IT RESOLVED BY THE CUMBERLAND FIRE DISTRICT AS FOLLOWS:

RESOLVED: The Business Manager is authorized to pay Ralco Equipment Co., Inc. an amount not to exceed \$4,115.81.

Voted on this 28th day of August, 2018

Cynthia Ouellette, Chairperson

PASSED:

YAY: 6 NAY: 0