

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
James Scullin, At Large
Commissioner
Vacancy, District 5

AGENDA

REGULAR MEETING OF THE CUMBERLAND FIRE DISTRICT

May 22, 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. MOMENT OF SILENCE AND PLEDGE OF ALLEGIANCE
3. GENERAL ANNOUNCEMENTS
4. CONSENT AGENDA
 - A. Approval of minutes from 05.01.18 budget hearing
 - B. Approval of minutes from 05.03.18 budget hearing
 - C. Approval of minutes from 05.08.18 budget hearing
 - D. Approval of minutes from 04.24.18 meeting
5. COMMUNICATIONS
 - A. Commissioner Champagne's vacancy of District 5 seat on Committee
6. OLD BUSINESS
7. NEW BUSINESS
 - A. Chief's Report
 - i. April 2018
 - B. Finance Report
 - i. April 2018

C. RESOLUTION FC-R-2018-14 – Hiring Patrick Baranski as the Tax Office Supervisor at an annual salary of \$40,000.00.

D. RESOLUTION FC-R-2018-15 - Authorizing the Business Manager to pay S & D Road Service, Inc. an amount not to exceed \$5,619.40

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

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

MINUTES

SPECIAL MEETING OF THE CUMBERLAND FIRE DISTRICT

Tuesday, May 1, 2018 7:00 pm

**CUMBERLAND PUBLIC LIBRARY
HAYDEN CENTER, ROOM 1
1464 DIAMOND HILL ROAD
CUMBERLAND RI**

1. CALL TO ORDER AND ROLL CALL. Chairwoman Ouellette called the meeting to order at 7:00 p.m. Present were Commissioners Archambault, Jones, Santoro, Hogan, Champagne, Scullin, and Chairwoman Ouellette. Also present were Chief Finlay and Solicitor Morris.
2. MOMENT OF SILENCE AND PLEDGE OF ALLEGIANCE was had.
3. NEW BUSINESS
 - a. First Budget Public Hearing to establish the operating budget for the Cumberland Fire District for FY 2018-19
 - b. Report of Finance Subcommittee's recommendation

Chairwoman Ouellette turned the meeting over to Finance Subcommittee Chairman Champagne for a report of the Finance Subcommittee and review of the proposed budget. Chairman Champagne reported that the Finance Subcommittee reviewed the proposed budget twice and had made recommended changes which are currently proposed in the budget. In addition, the Chief and Finance Director requested an additional change to reduce Line 6400.03 (OT Wages) by \$10,000.00 and increase Line 6600.00 (Administrative Salaries) by \$10,000.00. The Chief explained that this is necessary to hire a much-needed part-time employee to assist in the tax collection department. Chairman Champagne next reviewed the budget by categories with public input after each category was read. There were several questions and comments by members of the public that were answered by Commissioners and staff.

It was announced that amendments would be entertained after the next public hearing on May 3, 2018.

4. PUBLIC INPUT. There was no additional public input.

5. ADJOURNMENT. Motion was made by Commissioner Champagne and seconded by Commissioner Archambault to adjourn the meeting at 7:55 p.m. The motion was passed unanimously.

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

MINUTES

SPECIAL MEETING OF THE CUMBERLAND FIRE DISTRICT

Tuesday, May 3, 2018 7:00 pm

CUMBERLAND PUBLIC LIBRARY

HAYDEN CENTER, ROOM 1

1464 DIAMOND HILL ROAD

CUMBERLAND RI

1. CALL TO ORDER AND ROLL CALL. Chairwoman Ouellette called the meeting to order at 7:00 p.m. Present were Commissioners Archambault, Jones, Santoro, Hogan, Champagne, Scullin, and Chairwoman Ouellette. Also present were Chief Finlay and Solicitor Morris.
2. MOMENT OF SILENCE AND PLEDGE OF ALLEGIANCE was had.
3. NEW BUSINESS
 - a. Second Budget Public Hearing and First Vote to establish the operating budget for the Cumberland Fire District for FY 2018-19

Chairwoman Ouellette turned the meeting over to Finance Subcommittee Chairman Champagne. Chairman Champagne reviewed the budget by categories with public input after each category was read. There were no questions or comments by members of the public.

The Chairman next called for any amendments to the proposed budget. Commissioner Santoro made a motion to reduce Line 6400.03 (OT Wages) from \$1,055,014.00 by \$10,000.00 to 1,045,014.00 and Total Contracted Salaries from \$6,494,496.00 by \$10,000.00 to \$6,484,486.00; also to increase Line 6600 (Administrative Salaries) from \$310,285.00 by \$10,000.00 to \$320,285.00 and Total Administration from \$430,470.00 by \$10,000.00 to \$440,470.00. The motion was seconded by Commissioner Archambault. There was discussion regarding the need for the additional position before a

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

MINUTES

SPECIAL MEETING OF THE CUMBERLAND FIRE DISTRICT

Tuesday, May 8, 2018 7:00 pm

**CUMBERLAND PUBLIC LIBRARY
HAYDEN CENTER, ROOM 1
1464 DIAMOND HILL ROAD
CUMBERLAND RI**

1. CALL TO ORDER AND ROLL CALL. Chairwoman Ouellette called the meeting to order at 7:00 p.m. Present were Commissioners Archambault, Jones, Santoro, Hogan, Champagne, Scullin, and Chairwoman Ouellette. Also present were Chief Finlay, Finance Director Diane Karolyshyn, and Solicitor Morris.
2. MOMENT OF SILENCE AND PLEDGE OF ALLEGIANCE was had.
3. OLD BUSINESS

FC-R-2018-13 Formal Resolution on 2018-2019 Budget Second Vote
Commissioner Scullin moved to amend the budget to change 8000 (Deficit Reduction Account) back to "General Reserve Account" and add a new 8001 "Deficit Reduction Account" to better reflect what is actually being done. In FY18, Line 8000 was titled "General Reserve Account" and it should not change because it could confuse taxpayers. Solicitor Morris stated that this was an appropriate detail that may be modified at this time; there would be no effect to any accounts, but would serve to clarify what is intended. There was some discussion regarding the reason behind the change. The motion was seconded by Hogan and the motion passed 7-0.

There was then a motion to adopt Resolution 2018-13, as amended, by Commissioner Santoro and seconded by Commissioner

Champagne, the and motion passed 6-1 with Commissioner Scullin voting NAY.

FC-R-2018-09-A Authorizing the Cumberland Fire District to Issue Tax Anticipation Notes. Solicitor Morris and Bond Counsel Ellen Corneau explained the change to reflect payment in FY19, rather than FY18, as the original resolution indicated. Section 1 was also changed to reflect the proper dates. A motion was made by Commissioner Champagne to pass this resolution, and was seconded by Commissioner Santoro, and the motion passed 6-1 with Commissioner Scullin voting NAY.

4. NEW BUSINESS

FC-R-2018-14 Tax Levy. A motion was made by Commissioner Santoro to adopt this resolution, seconded by Commissioner Champagne and was passed 6-1 with Commissioner Scullin voting NAY.

FC-R-2018-15 Exemptions – A motion was made by Commissioner Champagne to adopt this resolution, seconded by Commissioner Archambault and was passed 7-0.

FC-R-2018-16 Tax Rate- A motion was made by Commissioner Champagne to adopt this resolution, seconded by Commissioner Hogan and was passed 6-1 with Commissioner Scullin voting NAY.

5. PUBLIC INPUT. There was no additional public input.

6. ADJOURNMENT. Motion was made by Commissioner Champagne and seconded by Commissioner Archambault to adjourn the meeting at 7:30 p.m. The motion was passed unanimously.

vote was taken on the motion. The motion passed 6-1 with Commissioner Scullin voting NAY.

Commissioner Scullin moved to decrease Line 6600 (Administrative Salaries) by \$39,000.00 from \$320,284.00 to \$281,284.00 and decrease Line 4000.03 (Tax Revenue 2018) also by \$39,000.00 from \$7,722,487.00 to \$7,693,487.00. Commissioner Hogan seconded the motion for discussion. There was discussion on the motion with Commissioner Scullin stating that the Committee should try to give tax relief to the taxpayers. Chief Finlay and some Commissioners explained that the \$39,000.00 position was to replace Ms. Karolyshyn and that her new part-time salary allows for the position with no additional cost in the budget. When discussion ended, the motion was defeated 6-1, with Commissioner Scullin voting AYE.

No further amendments were made.

A motion was made by Commissioner Santoro to approve the proposed budget, as amended, and was seconded by Commissioner Archambault. The motion to approve passed 6-1 with Commissioner Scullin voting NAY.

4. PUBLIC INPUT. There was no additional public input.

5. ADJOURNMENT. Motion was made by Commissioner Scullin and seconded by Commissioner Champagne to adjourn the meeting at 7:40 p.m. The motion was passed unanimously.

1
2
3
4
5
6
7
8
9
10
11
12
13
14

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

April 24, 2018

7:00 PM

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

15
16

1. CALL TO ORDER

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

18
19 Present were Commissioners Archambault, Jones, Santoro, Hogan,
20 Champagne, Scullin, and Chairperson Ouellette.

21
22 Also present were Solicitor Morris, Chief Kenneth Finlay, and Interim Finance
23 Director Dennis Finlay.
24

25
26

2. MOMENT OF SILENCE AND PLEDGE OF ALLEGIANCE

27

3. GENERAL ANNOUNCEMENTS

28 Commissioner Champagne states that the Finance Subcommittee met
29 last week, and the revised budget hearing dates are: May 1, 2018 First
30 Public Hearing, May 3, 2018 Second Public Hearing and First Vote,
31 and May 8, 2018 Second Vote. Commissioner Scullin asks for the
32 reason for the dates of the budget hearings being moved.

33 Commissioner Champagne responds that a certain document had to
34 be presented before the State Auditor on Monday. Solicitor Morris
35 also responds that that bank needs a copy of the approved budget for
36 the TAN requirements.

37 Commissioner Scullin thanks the Chief and members of the Fire
38 Department for their attendance at the wake for Robert Bradley, Sr., a
39 retired Deputy Chief of Police of Central Falls and former Chairman of
40 Valley Falls Fire Board.

41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
81

4. CONSENT AGENDA

Approval of Minutes from the March 27, 2018 Meeting. Motion was made by Commissioner Champagne; seconded by Commissioner Hogan. No discussion. Motion passes 7-0.

5. OLD BUSINESS

Commissioner Santoro asks for an explanation for the change in a line item in the budget amount to which the Solicitor responds. Commissioner Santoro began to ask the Chief about a new budget, and the Solicitor and Commissioner Champagne respond. Commissioner Champagne explained that it is not a new budget, but the different reports were due to a request by the Auditor General for their review of specific areas of the budget. Mr. Finlay clarifies that the Auditor General requested information for the current 2017-2018 budget year. Commissioner Santoro asks Mr. Finlay and the Chief a question regarding the budget meetings. He was advised by the Solicitor and the Chairperson that any more discussion could be considered a violation of the Open Meeting Laws as this matter was not on the Agenda.

6. NEW BUSINESS

- A. Finance Report of March 2018. Mr. Finlay states that the tax office is aggressively going after prior year taxes and current year taxes. Mr. Finlay also stated that the bank issuing the TANs requires an approved budget. Motion to accept the Finance Report is made by Commissioner Champagne; seconded by Commissioner Santoro. Commissioner Scullin asks the Chief how many Finance Directors are on the payroll. The Chairperson answers 1. Commissioner Scullin asks if there is a reason why the Tax Collector's report of February is included, but not March. Commissioner Champagne then makes a Motion to accept the Finance Report of March 2018 excluding the Tax Collector's Report of March 2018; seconded by Commissioner Jones. Vote taken. Motion to accept Finance Report of March 2018 excluding the Tax Collector's Report of March 2018 passes 6-1.

- B. Chief's Report of March 2018 is read by Chief Finlay. The Chief mentions that 2 grants were denied, but there is 1 grant for which he is waiting to be determined. The Chief stated that Senator Reed's office will be looking into the reasons for the denial of the 2 grants. Motion to accept Chief's Report is made by Commissioner Champagne; seconded by Commissioner Jones. Commissioner Santoro commends the Chief and the firefighters for their work at

82 the *Owen Street* fire. Vote taken. Motion to accept Chief's Report
83 of March 2018 passes 7-0.

84 C. Resolution FC-R-2018-11 Authorizing the Finance Director to pay
85 Minuteman Trucks, Inc., in an amount not to exceed \$2,734.40 for
86 repairs to Engine 4. Motion to authorize is made by Commissioner
87 Champagne; seconded by Commissioner Santoro. Commissioner
88 Santoro asks a question regarding which repairs are voted upon
89 and which are line items in the budget. Commissioner Champagne
90 answers that any repairs for more than \$2,500.00 are voted on in a
91 resolution. Commissioner Hogan asks the Chief a question on
92 page 6 of the budget regarding repairs. The Chief explained the
93 repairs needed and stated that insurance would pay minus the
94 deductible. Commissioner Hogan asks the Chief a question
95 regarding an item on page 5 to which the Chief answers that it
96 related to HRA cards. No further discussion. Vote was taken.
97 Resolution FC-R-2018-11 passes 7-0.

98 D. Resolution FC-R-2018-12 Amending By-Laws to add Clerk and
99 Keeper of Records titles. Solicitor Morris explains that this
100 Resolution to amend the By-Laws is a result of the TANs and the
101 Bond Counsel inquired as to the name of the Clerk who is needed
102 to certify signatures on bond documents. The Solicitor states she
103 thought the best person for this would be Beth Markey, as she is a
104 full-time employee. Commissioner Champagne makes a Motion to
105 accept Resolution FC-R-2018-12; seconded by Commissioner
106 Hogan. Commissioner Jones asks a question on line 19 regarding
107 the wording of Deputy Chief, or should it be Deputy Chiefs. The
108 Solicitor responds that if the Board would like to amend the
109 Resolution to read Deputy Chiefs, she would comply.
110 Commissioner Champagne agrees with the Solicitor regarding the
111 need for this Resolution to amend the By-Laws. Commissioner
112 Champagne makes a Motion to accept the Resolution, as
113 amended; seconded by Commissioner Santoro. Commissioner
114 Santoro asks if Beth has been notified. The Solicitor responds yes,
115 she spoke with Beth. Commissioner Santoro asks who would fill in
116 if Beth is absent. The solicitor responds that if the Clerk is needed
117 generally there would be time for her to return. Commissioner
118 Champagne responds that if it related to process of service, one of
119 the other people indicated would be available. No further
120 discussion. Vote was taken. Resolution FC-R-2018-12, as
121 amended passes 7-0.

122

123 7. PUBLIC INPUT

124

125 No public input.

126 **8. ADJOURNMENT**

127

128 Motion to adjourn is made by Commissioner Champagne; seconded by

129 Commissioner Scullin. Vote was taken. Motion to adjourn passes 7-0.

130

131

132

133



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 APRIL 2018

Board of Commissioners
Cumberland Fire District
April 19, 2018

Board Members;

Attached are the monthly reports of activity for the month of APRIL, 2018. The run report shows 384 response calls for the month and broken down by category. I have also attached, as requested, the hours of service report for your review.

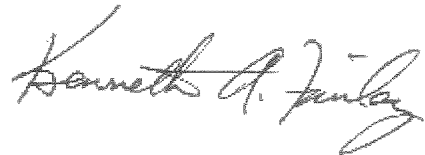
During the month we have participated in school events, including Career day at the High School. Deputy Anderson has continuing conversations with the School Safety Committee on effective code compliant changes that can be made in the school buildings. I attended the Congressional Fire Service Institute in Washington DC, on April 18. We met with our Senators and Representatives and expressed our concerns about the denial process for the AFG requests, and lack of awards, more information to follow. We have attended the technical review committee meetings for new developments being planned for the Town.

On June 13, beginning at 4PM, the Fire Department and all other Town agencies will be participating in a live exercise, simulating a rail accident involving two tank cars. Although the real boots on the ground training will take place on Martin St., the scenario places the incident at the Valley Falls rail yard. At 6 PM, there will be a VIP Tour for all dignitaries in attendance, which you are all invited to, organizing at the Police Station 1380 Diamond Hill Road, which will take dignitaries by bus to the training site, and to the EOC operation in Pawtucket. This is a very large scale drill monitored by FEMA which will be on scene evaluating the process. The involvement of regional hazmat teams, task forces, evacuation plans, an interruption in service at the EOC, will all be tested through grant funding.

With the better weather we have started outdoor training exercises again, both in operations and familiarization of areas. The walking trails of the Monastery grounds have shown a great expanse in usage, we have been tracking and planning the easiest route of extrication.

The question was asked during Budget considerations on the number of hydrants in each district that we are charged for. The Cumberland Water supply system has 679 hydrants listed at a maintenance cost of \$330.00 per hydrant. The Pawtucket Water supply system has 198 hydrants listed at a cost of \$696.00 per hydrant. Both of these rates are set by the PUC after hearings and testimony.

Sincerely,

A handwritten signature in black ink that reads "Kenneth A. Finlay". The signature is written in a cursive style with a large, sweeping initial 'K'.

Chief Kenneth A. Finlay
Cumberland Fire Department

Cumberland Fire Dept.

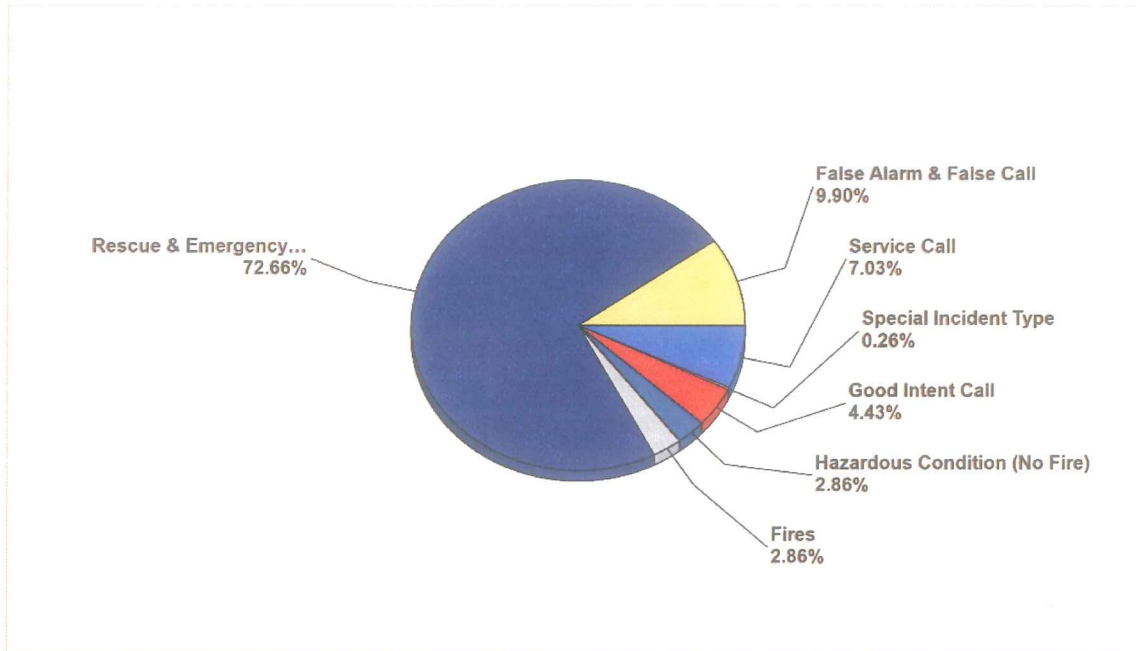
Cumberland, RI

This report was generated on 5/8/2018 1:14:22 PM



Breakdown by Major Incident Types for Date Range

Zone(s): All Zones | Start Date: 04/01/2018 | End Date: 04/30/2018



MAJOR INCIDENT TYPE	# INCIDENTS	% of TOTAL
Fires	11	2.86%
Rescue & Emergency Medical Service	279	72.66%
Hazardous Condition (No Fire)	11	2.86%
Service Call	27	7.03%
Good Intent Call	17	4.43%
False Alarm & False Call	38	9.90%
Special Incident Type	1	0.26%
TOTAL	384	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
100 - Fire, other	1	0.26%
111 - Building fire	3	0.78%
113 - Cooking fire, confined to container	3	0.78%
130 - Mobile property (vehicle) fire, other	1	0.26%
150 - Outside rubbish fire, other	1	0.26%
151 - Outside rubbish, trash or waste fire	1	0.26%
170 - Cultivated vegetation, crop fire, other	1	0.26%
321 - EMS call, excluding vehicle accident with injury	257	66.93%
322 - Motor vehicle accident with injuries	15	3.91%
323 - Motor vehicle/pedestrian accident (MV Ped)	1	0.26%
324 - Motor vehicle accident with no injuries.	6	1.56%
411 - Gasoline or other flammable liquid spill	2	0.52%
412 - Gas leak (natural gas or LPG)	2	0.52%
424 - Carbon monoxide incident	4	1.04%
442 - Overheated motor	1	0.26%
445 - Arcing, shorted electrical equipment	2	0.52%
511 - Lock-out	4	1.04%
521 - Water evacuation	1	0.26%
522 - Water or steam leak	1	0.26%
550 - Public service assistance, other	1	0.26%
551 - Assist police or other governmental agency	2	0.52%
553 - Public service	2	0.52%
554 - Assist invalid	9	2.34%
555 - Defective elevator, no occupants	1	0.26%
571 - Cover assignment, standby, moveup	6	1.56%
600 - Good intent call, other	7	1.82%
611 - Dispatched & cancelled en route	3	0.78%
622 - No incident found on arrival at dispatch address	5	1.30%
650 - Steam, other gas mistaken for smoke, other	1	0.26%
651 - Smoke scare, odor of smoke	1	0.26%
700 - False alarm or false call, other	1	0.26%
731 - Sprinkler activation due to malfunction	1	0.26%
733 - Smoke detector activation due to malfunction	7	1.82%
735 - Alarm system sounded due to malfunction	2	0.52%
736 - CO detector activation due to malfunction	1	0.26%
740 - Unintentional transmission of alarm, other	2	0.52%
741 - Sprinkler activation, no fire - unintentional	1	0.26%
743 - Smoke detector activation, no fire - unintentional	14	3.65%
744 - Detector activation, no fire - unintentional	2	0.52%
745 - Alarm system activation, no fire - unintentional	7	1.82%
911 - Citizen complaint	1	0.26%
TOTAL INCIDENTS:	384	100.00%

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

Cumberland Fire Dept.

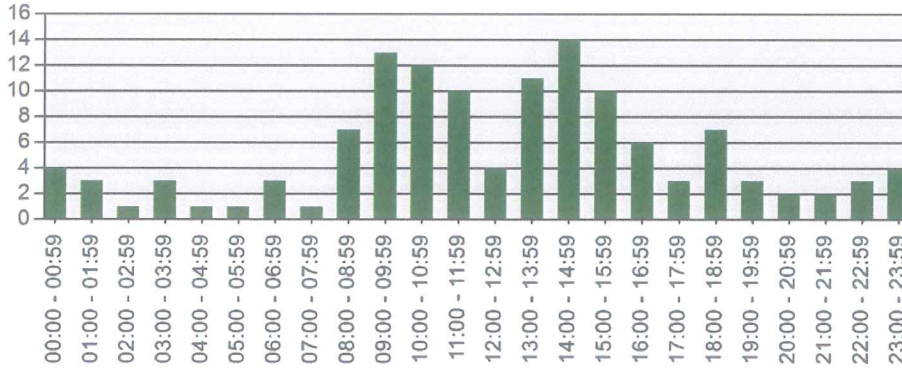
Cumberland, RI

This report was generated on 5/14/2018 11:30:40 AM



Incidents by Hour for Zone for Date Range

Zone: All Zones | Start Date: 04/01/2018 | End Date: 04/30/2018



TIME	COUNT
00:00 - 00:59	4
01:00 - 01:59	3
02:00 - 02:59	1
03:00 - 03:59	3
04:00 - 04:59	1
05:00 - 05:59	1
06:00 - 06:59	3
07:00 - 07:59	1
08:00 - 08:59	7
09:00 - 09:59	13
10:00 - 10:59	12
11:00 - 11:59	10
12:00 - 12:59	4
13:00 - 13:59	11
14:00 - 14:59	14
15:00 - 15:59	10
16:00 - 16:59	6
17:00 - 17:59	3
18:00 - 18:59	7

Only REVIEWED incidents included

TIME	COUNT
19:00 - 19:59	3
20:00 - 20:59	2
21:00 - 21:59	2
22:00 - 22:59	3
23:00 - 23:59	4

Only REVIEWED incidents included



Cumberland Fire Department

Financial Report

Period Ending: April 30, 2018

Presented: May 22, 2018

Diane Karolyshyn, Finance Director

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

Month Ending April 2018	Beginning Balance 04/01/2018	New Receivables	Total Balance Due	Total Collected	Abatements and Adjustments	Refunds	Returned Checks	Ending Balance 04/30/2018	% of Total Collected of Outstanding Balance
2016 & Prior	\$ 31,817.06		\$ 31,817.06	\$ 484.87				\$ 31,332.19	2%
2017	\$ 675,074.34		\$ 675,074.34	\$ 400,294.36	\$ 100.70			\$ 274,679.28	59%
2018 Prepaid								\$ -	
Total	\$ 706,891.40	\$ -	\$ 706,891.40	\$ 400,779.23	\$ 100.70	\$ -	\$ -	\$ 306,011.47	57%

**Cumberland Fire District
Balance Sheet
As of April 30, 2018**

Apr 30, 18

ASSETS	
Current Assets	
Checking/Savings	
1001 · Navigant GF Operating	129,086.60
1002 · FNB HRA Checking	5,749.00
1004 · FNB Fire Prevention	62,535.82
1005 · Navigant Savings MM	301,336.02
1007 · FNB Retiree HealthCare Fund	231,518.46
1008 · FNB Truck Fund	40.03
1009 · FNB FP Savings	16.76
1010 · Navigant Comm/Training	91,913.45
1011 · Navigant CD	<u>106,363.27</u>
Total Checking/Savings	928,559.41
Other Current Assets	
1210 · Tax Receivable 2016 & Prior	31,632.09
1215 · Tax Receivable 2017	275,272.30
1300 · Collection/Returned CK Fees	150.00
1305 · Tax Sale Fees	12,212.72
1310 · Radio Box Fees	1,425.00
1311 · FF Detail Receivable	739.20
1312 · Fire Prevention Fees	180.00
1313 · Misc Fire Prevention Receivable	313.50
1315 · Misc. Accounts Receivable	456.48
1320.01 · Prepaid Expenses-Insurances	60,340.82
1320.02 · Prepaid Expenses-Hydrant Fees	36,511.66
1320.03 · Prepaid Expenses-COLA	1,645.02
1320.04 · Prepaid Expenses-Clothing Allow	3,750.00
1320.05 · Prepaid Expenses-Tax Sale Fees	95,143.58
1320.06 · Prepaid Expenses-Comp Tx Bills	5,774.18
1320.09 · Prepaid Expenses-Educ Incentive	1,000.00
1320.11 · Pepaid Expenses-Radio Box Fund	1,703.14
1320.12 · Prepaid Expense-Turnout Gear	<u>2,403.00</u>
Total Other Current Assets	<u>530,652.69</u>
Total Current Assets	1,459,212.10
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	12,021.87
1520 · Furniture and Fixtures	17,022.90
1600 · Accumulated Depreciation	<u>-4,467,717.00</u>
Total Fixed Assets	1,674,077.58
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>3,134,539.68</u></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	-418.56
2028 · P & F Insurance Assoc.	100.51
2250 · Deferred Tax Revenue 2015/2016	5,998.00
2251 · Deferred Taxes 2016 & prior	10,137.32
2252 · Deferred Tax Revenue 2017-2018	1,236,371.77
2253 · Deferred Tax Revenue 2018-2019	7,044.04
2280 · Misc Other Deferred Revenue	1,825.00
2281 · Deferred Tax Sale Fee Income	66,532.12
2285 · Deferred Radio Box Income	5,703.36
2510 · Notes Payable - L-1 Truck Loan	86,734.07
2600 · Accrued Expenses	<u>3,558.32</u>
Total Other Current Liabilities	<u>1,500,711.15</u>
Total Current Liabilities	<u>1,500,711.15</u>
Total Liabilities	1,500,711.15
Equity	
3200 · Unrestricted Net Assets	-236,943.92
3300 · Fund Balance transfer from Old	1,722,932.47
Net Income	<u>147,839.98</u>
Total Equity	<u>1,633,828.53</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,134,539.68</u></u>

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

Type	Num	Date	Name	Account	Paid Amount
Check	EFT	04/02/2018	London Health CDH	1002 · FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF 6510.03 · Healthcare Reimb. (HRA)-Retiree	<u>-2,461.24</u> -517.24
TOTAL					-2,978.48
Check	EFT	04/09/2018	London Health CDH	1002 · FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF	<u>-150.17</u>
TOTAL					-150.17
Check	EFT	04/16/2018	London Health CDH	1002 · FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF 6510.03 · Healthcare Reimb. (HRA)-Retiree	<u>-78.70</u> -87.15
TOTAL					-165.85
Check	EFT	04/19/2018	Navigant Credit Union	1001 · Navigant GF Operating 2510 · Notes Payable - L-1 Truck Loan 7080 · Interest Expense-L-1 Truck Loan	<u>-1,492.60</u> -417.85
TOTAL					-1,910.45
Check	EFT	04/23/2018	London Health CDH	1002 · FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF	<u>-2,052.21</u>
TOTAL					-2,052.21
Check	EFT	04/30/2018	London Health CDH	1002 · FNB HRA Checking 6410.03 · Healthcare Reimb. (HRA) -FF	<u>-646.00</u>
TOTAL					-646.00
Check	POS	04/02/2018	BackBlaze	1001 · Navigant GF Operating 6708 · Computer Development Program	<u>-7.75</u>
TOTAL					-7.75
Check	POS	04/10/2018	Craigs List	1001 · Navigant GF Operating 6707 · Newspaper Advertisements	<u>-25.00</u>
TOTAL					-25.00
Check	POS	04/11/2018	Sirius XM	1001 · Navigant GF Operating 6711 · Fire Chief Expenses	<u>-20.37</u>
TOTAL					-20.37
Check	POS	04/23/2018	Adobe Systems Inc.	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	<u>-64.16</u>
TOTAL					-64.16
Check	POS	04/24/2018	Carrot-Top Industries, Inc.	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	<u>-131.75</u>
TOTAL					-131.75
Check	POS	04/26/2018	Intuit	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	<u>-42.49</u>
TOTAL					-42.49
Check	1076	04/04/2018	NFPA	1004 · FNB Fire Prevention 7040 · Spec. Fund Fire Prevention Exp	<u>-1,575.00</u>
TOTAL					-1,575.00
Check	4174	04/04/2018	AFLAC	1001 · Navigant GF Operating 2026 · AFLAC	<u>-1,709.91</u>
TOTAL					-1,709.91

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

Type	Num	Date	Name	Account	Paid Amount
Check	4175	04/04/2018	Allied Auto Parts	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance	-7.24 -41.42 -14.75 -27.62
TOTAL					-91.03
Check	4176	04/04/2018	Timothy M. Bliss, Attorney at Law	1001 · Navigant GF Operating 6703.02 · Legal - CBA	-218.75
TOTAL					-218.75
Check	4177	04/04/2018	Belmont Springs	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	-47.71 -43.37 -27.17 -31.27
TOTAL					-149.52
Check	4178	04/04/2018	Beacon Mutual Insurance	1001 · Navigant GF Operating 6701 · Insurances	-22.00
TOTAL					-22.00
Check	4179	04/04/2018	Blue Cross & Blue Shield	1001 · Navigant GF Operating 6410.01 · Healthcare Insurance 6510.01 · Healthcare Insurance -Retirees 6610.01 · Healthcare Insurance -Admin	-70,046.38 -10,290.26 -5,317.84
TOTAL					-85,654.48
Check	4180	04/04/2018	Blue Cross Blue Shield -MCA	1001 · Navigant GF Operating 6510.01 · Healthcare Insurance -Retirees	-924.00
TOTAL					-924.00
Check	4181	04/04/2018	A. Charpentier Power Systems	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	-195.00
TOTAL					-195.00
Check	4182	04/04/2018	TRIPP - Batteries Plus	1001 · Navigant GF Operating 6120 · Radio Equip Upgrades & Maint	-311.94
TOTAL					-311.94
Check	4183	04/04/2018	Cumberland Pest Control, LLC	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	-25.00 -30.00 -25.00
TOTAL					-80.00
Check	4184	04/04/2018	Delta Dental	1001 · Navigant GF Operating 6410.04 · Healthcare -Dental 6510.04 · Healthcare -Dental -Retirees 6610.04 · Healthcare -Dental -Admin	-6,064.55 -544.29 -553.96
TOTAL					-7,162.80
Check	4185	04/04/2018	Depault Ace Hardware	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	-40.98 4.10
TOTAL					-36.88
Check	4186	04/04/2018	GA-REL Manufacturing Co.	1001 · Navigant GF Operating 6110 · Equipment Purchase & Upgrading	-153.66
TOTAL					-153.66
Check	4187	04/04/2018	National Grid Elec Sta5L	1001 · Navigant GF Operating 6200 · Electricity	-21.88

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

Type	Num	Date	Name	Account	Paid Amount
TOTAL					-21.88
Check	4188	04/04/2018	National Grid Elec Sta4L	1001 · Navigant GF Operating 6200 · Electricity	-21.88
TOTAL					-21.88
Check	4189	04/04/2018	NAPA Auto Parts	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance	-52.08 -17.92
TOTAL					-70.00
Check	4190	04/04/2018	Purchase Power	1001 · Navigant GF Operating 6706 · Printing & Postage	-159.74
TOTAL					-159.74
Check	4191	04/04/2018	Ralco Equipment Co., Inc	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	-2,546.45
TOTAL					-2,546.45
Check	4192	04/04/2018	Video Artistry	1001 · Navigant GF Operating 6716 · Videographer	-180.00
TOTAL					-180.00
Check	4193	04/04/2018	Vision Government Solutions, Inc.	1001 · Navigant GF Operating 6908 · Professional Development	-375.00
TOTAL					-375.00
Check	4194	04/04/2018	The Valley Breeze	1001 · Navigant GF Operating 6707 · Newspaper Advertisements	-154.00
TOTAL					-154.00
Check	4195	04/04/2018	W.B. Mason Co., Inc	1001 · Navigant GF Operating 6705 · Office Supplies & Expenses	-11.99
TOTAL					-11.99
Check	4196	04/04/2018	Zoll Medical Corp	1001 · Navigant GF Operating 6125 · ALS & Medical Supplies	-161.80
TOTAL					-161.80
Check	4197	04/04/2018	TH Malloy & Sons, Inc	1001 · Navigant GF Operating 6100 · Vehicle Gas & Oil	-2,974.39
TOTAL					-2,974.39
Check	4198	04/12/2018	Apex Technology Group	1001 · Navigant GF Operating 6708 · Computer Development Program 6708 · Computer Development Program	-99.00 -150.00
TOTAL					-249.00
Check	4199	04/12/2018	Michelle D. Baker, Esq.	1001 · Navigant GF Operating 1320.05 · Prepaid Expenses-Tax Sale Fees	-17,160.00
TOTAL					-17,160.00
Check	4200	04/12/2018	Janitech	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	-201.33 -317.58
TOTAL					-518.91
Check	4201	04/12/2018	L & J Auto	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance 6101 · Vehicle Repair & Maintenance	-31.15 -199.19

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

Type	Num	Date	Name	Account	Paid Amount
				6101 · Vehicle Repair & Maintenance	-76.00
TOTAL					-306.34
Check	4202	04/12/2018	Minuteman Trucks, Inc	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-37.88
TOTAL					-37.88
Check	4203	04/12/2018	Northeast Rescue Systems	1001 · Navigant GF Operating	
				7010 · Contingency	-879.00
TOTAL					-879.00
Check	4204	04/12/2018	National Grid Elec Sta1	1001 · Navigant GF Operating	
				6200 · Electricity	-769.48
TOTAL					-769.48
Check	4205	04/12/2018	National Grid Elec Sta4	1001 · Navigant GF Operating	
				6200 · Electricity	-1,116.92
TOTAL					-1,116.92
Check	4206	04/12/2018	National Grid Elec Sta5	1001 · Navigant GF Operating	
				6200 · Electricity	-362.19
TOTAL					-362.19
Check	4207	04/12/2018	National Grid Elec Sta5A	1001 · Navigant GF Operating	
				6200 · Electricity	-19.13
TOTAL					-19.13
Check	4208	04/12/2018	National Grid Gas Sta1	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-1,030.04
TOTAL					-1,030.04
Check	4209	04/12/2018	National Grid Gas Sta2	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-642.61
TOTAL					-642.61
Check	4210	04/12/2018	National Grid Gas Sta4	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-621.49
TOTAL					-621.49
Check	4211	04/12/2018	National Grid Gas Sta5A	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-100.00
TOTAL					-100.00
Check	4212	04/12/2018	National Grid Gas Sta5	1001 · Navigant GF Operating	
				6201 · Gas & Hot Water	-757.55
TOTAL					-757.55
Check	4213	04/12/2018	Police & Firemen's Insurance Assoc.	1001 · Navigant GF Operating	
				2028 · P & F Insurance Assoc.	-586.20
TOTAL					-586.20
Check	4214	04/12/2018	Roger's Ace Hardware Inc	1001 · Navigant GF Operating	
				6301 · Building Supplies & Maint.	-3.69
TOTAL					-3.69
Check	4215	04/12/2018	Rossi Law Offices LTD	1001 · Navigant GF Operating	
				7050 · Tax - Legal & Collection Fees	-124.99
TOTAL					-124.99

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

Type	Num	Date	Name	Account	Paid Amount
Check	4216	04/23/2018	Vision Government Solutions, Inc.	1001 · Navigant GF Operating 1320.06 · Prepaid Expenses-Comp Tx Bills	-5,670.00
TOTAL					-5,670.00
Check	4217	04/27/2018	Greater Woonsocket Fire Chiefs Mutual Aid	1001 · Navigant GF Operating 6905.01 · Drills & Training 6905.01 · Drills & Training	-250.00 -250.00
TOTAL					-500.00
Check	4218	04/27/2018	Emergency Reporting	1001 · Navigant GF Operating 6145 · Reporting Software	-445.67
TOTAL					-445.67
Check	4219	04/27/2018	London Health Administrator	1001 · Navigant GF Operating 6410.03 · Healthcare Reimb. (HRA) -FF 6610.03 · Healthcare Reimb. (HRA)-Admin 6510.03 · Healthcare Reimb. (HRA)-Retiree	-709.75 -51.00 -25.50
TOTAL					-786.25
Check	4220	04/27/2018	Narragansett Bay Comm Sta1	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	-106.12
TOTAL					-106.12
Check	4221	04/27/2018	Narragansett Bay Comm Sta2	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	-76.50
TOTAL					-76.50
Check	4222	04/27/2018	Narragansett Bay Comm Sta4	1001 · Navigant GF Operating 6210 · Sewer Assessment & Usage	-44.81
TOTAL					-44.81
Check	4223	04/27/2018	National Grid Elec Sta2	1001 · Navigant GF Operating 6200 · Electricity	-251.38
TOTAL					-251.38
Check	4224	04/27/2018	Verizon Wireless	1001 · Navigant GF Operating 6202.02 · Air Cards 6202.02 · Air Cards	-160.08 -320.08
TOTAL					-480.16
Check	4225	04/27/2018	VFIS	1001 · Navigant GF Operating 1320.01 · Prepaid Expenses-Insurances	-5,463.00
TOTAL					-5,463.00
Check	4226	04/27/2018	AFLAC	1001 · Navigant GF Operating 2026 · AFLAC	-1,139.94
TOTAL					-1,139.94
Check	4227	04/27/2018	Belmont Springs	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	-58.10 -46.48 -24.88 -21.29
TOTAL					-150.75
Check	4228	04/27/2018	Cox Communications	1001 · Navigant GF Operating 6202.01 · Telephone	-915.57
TOTAL					-915.57
Check	4229	04/27/2018	Kevin Clarke	1001 · Navigant GF Operating	

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

Type	Num	Date	Name	Account	Paid Amount
				6510.01 · Healthcare Insurance -Retirees	-57.69
TOTAL					-57.69
Check	4230	04/27/2018	Shell Fleet Plus	1001 · Navigant GF Operating	
				6100 · Vehicle Gas & Oil	-622.43
TOTAL					-622.43
Check	4231	04/27/2018	Staples Credit	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-4.98
TOTAL					-4.98
Check	4232	04/27/2018	The Valley Breeze	1001 · Navigant GF Operating	
				6707 · Newspaper Advertisements	-154.00
				6725 · Tax Sale Fee	-520.00
TOTAL					-674.00
Check	4233	04/27/2018	Video Artistry	1001 · Navigant GF Operating	
				6716 · Videographer	-180.00
TOTAL					-180.00
Check	4234	04/27/2018	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 April 2018

	TOTAL				
	Apr 18	Jul '17 - Apr 18	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense					
Income					
4000.02 · Tax Revenue 2017	618,638.83	6,186,650.23	7,425,469.00	(1,238,818.77)	83.32%
4001 · Tax Revenue Prior Years	14,667.96	146,675.73	176,000.00	(29,324.27)	83.34%
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	4,986.61	53,428.54	35,000.00	18,428.54	152.65%
4015 · Fire Prevention/Plan Review	2,550.00	36,544.00	48,000.00	(11,456.00)	76.13%
4050 · Interest Income General Fund	183.91	6,361.34	8,000.00	(1,638.66)	79.52%
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	47.18	553.59	700.00	(146.41)	79.08%
4080 · Interest Income Navigant CD	108.12	1,063.27	0.00	1,063.27	100.0%
4103 · Grant Income	0.00	0.00	0.00	0.00	0.0%
4105 · Reimbursed Ins.-Former Employee	4,344.39	33,048.67	33,000.00	48.67	100.15%
4110 · Miscellaneous Other Income	30.42	14,026.25	5,000.00	9,026.25	280.53%
4110.1 · Revenue Rescue Income	0.00	9,082.49	10,000.00	(917.51)	90.83%
4110.2 · Insurance Refund	0.00	59,905.44	0.00	59,905.44	100.0%
4110.3 · Detail Reimbursement	1,247.40	22,377.90	43,000.00	(20,622.10)	52.04%
4110.4 · IOD Ins. Reimbursement	23,400.00	168,327.14	0.00	168,327.14	100.0%
4110.5 · Fire Prevention Reimbursement	0.00	0.00	0.00	0.00	0.0%
4110.6 · MLC Fees	2,750.00	25,300.00	20,000.00	5,300.00	126.5%
4110.7 · RB Battery Reimbursement	285.00	1,282.50	0.00	1,282.50	100.0%
4112 · Income Radio Box 2017	4,916.07	18,846.64	23,000.00	(4,153.36)	81.94%
4114 · Income Radio Box Prior Years	0.00	125.00	0.00	125.00	100.0%
4115 · Tax Sale Fee Income	25,400.77	98,381.43	30,000.00	68,381.43	327.94%
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	703,556.66	6,882,020.45	7,958,297.00	(1,076,276.55)	86.48%
Gross Profit	703,556.66	6,882,020.45	7,958,297.00	(1,076,276.55)	86.48%
Expense					
6100 · Vehicle Gas & Oil	3,596.82	34,500.43	35,000.00	(499.57)	98.57%
6101 · Vehicle Repair & Maintenance	3,051.70	98,966.35	85,000.00	13,966.35	116.43%
6110 · Equipment Purchase & Upgrading	153.66	20,983.37	40,000.00	(19,016.63)	52.46%
6110.01 · Turnout Gear	1,201.50	8,918.21	10,000.00	(1,081.79)	89.18%
6112 · Equipment Supplies & Repairs	0.00	7,271.24	10,000.00	(2,728.76)	72.71%
6113 · Equip Testing & Certification	656.16	8,156.25	10,000.00	(1,843.75)	81.56%
6120 · Radio Equip Upgrades & Maint	311.94	5,970.89	7,000.00	(1,029.11)	85.3%
6125 · ALS & Medical Supplies	161.80	7,161.94	10,000.00	(2,838.06)	71.62%
6130 · Air Cascade Maintenance	0.00	1,712.42	3,500.00	(1,787.58)	48.93%
6140 · Communications Upgrades	0.00	100.00	0.00	100.00	100.0%
6145 · Reporting Software	445.67	6,639.13	7,000.00	(360.87)	94.85%
6150 · Fire Alarm Testing	0.00	947.00	1,500.00	(553.00)	63.13%
6200 · Electricity	2,562.86	30,311.00	39,000.00	(8,689.00)	77.72%
6201 · Gas & Hot Water	3,151.69	17,076.00	15,000.00	2,076.00	113.84%
6202.01 · Telephone	1,065.56	10,684.35	15,000.00	(4,315.65)	71.23%
6202.02 · Air Cards	480.16	4,854.52	5,500.00	(645.48)	88.26%
6210 · Sewer Assessment & Usage	227.43	3,361.13	3,500.00	(138.87)	96.03%
6211 · Water Usage Fees	0.00	1,751.28	8,000.00	(6,248.72)	21.89%
6215.01 · Hydrant Fees - Cumberland	18,755.83	187,558.34	225,070.00	(37,511.66)	83.33%
6215.02 · Hydrant Fees - Pawtucket	0.00	103,002.43	138,000.00	(34,997.57)	74.64%
6301 · Building Supplies & Maint.	1,266.50	28,054.28	25,000.00	3,054.28	112.22%
6305 · Furnishings	0.00	409.98	2,000.00	(1,590.02)	20.5%
6400.01 · Firefighters Salaries	197,506.04	2,152,336.07	2,863,239.00	(710,902.93)	75.17%
6400.02 · EMT Incentive	6,353.68	66,571.38	86,000.00	(19,428.62)	77.41%
6400.03 · OT Wages	63,939.76	919,412.20	575,941.00	343,471.20	159.64%
6400.08 · Holiday Stipend	13,455.79	149,784.03	165,186.00	(15,401.97)	90.68%
6400.09 · Longevity Pay	0.00	111,579.31	137,000.00	(25,420.69)	81.45%
6400.10 · Acting Officer Pay	92.46	1,428.81	2,000.00	(571.19)	71.44%
6400.11 · Detail Pay	966.00	17,082.04	15,000.00	2,082.04	113.88%
6400.12 · Other Salaries	0.00	0.00	20,000.00	(20,000.00)	0.0%
6400.13 · Injured on Duty Salaries	21,929.72	210,226.72	0.00	210,226.72	100.0%
6400.14 · Clothing Allowance	3,900.00	39,000.00	46,800.00	(7,800.00)	83.33%

Cumberland Fire District
Trial Balance
As of April 30, 2018

	Apr 30, 18	
	Debit	Credit
1001 · Navigant GF Operating	129,086.60	
1002 · FNB HRA Checking	5,749.00	
1003 · FNB HRA Savings	0.00	
1004 · FNB Fire Prevention	62,535.82	
1005 · Navigant Savings MM	301,336.02	
1007 · FNB Retiree HealthCare Fund	231,518.46	
1008 · FNB Truck Fund	40.03	
1009 · FNB FP Savings	16.76	
1010 · Navigant Comm/Training	91,913.45	
1011 · Navigant CD	106,363.27	
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	31,632.09	
1215 · Tax Receivable 2017	275,272.30	
1300 · Collection/Returned CK Fees	150.00	
1305 · Tax Sale Fees	12,212.72	
1310 · Radio Box Fees	1,425.00	
1311 · FF Detail Receivable	739.20	
1312 · Fire Prevention Fees	180.00	
1313 · Misc Fire Prevention Receivable	313.50	
1315 · Misc. Accounts Receivable	456.48	
1316 · MLC Receivable	0.00	
1320 · Prepaid Expenses	0.00	
1320.01 · Prepaid Expenses-Insurances	60,340.82	
1320.02 · Prepaid Expenses-Hydrant Fees	36,511.66	
1320.03 · Prepaid Expenses-COLA	1,645.02	
1320.04 · Prepaid Expenses-Clothing Allow	3,750.00	
1320.05 · Prepaid Expenses-Tax Sale Fees	95,143.58	
1320.06 · Prepaid Expenses-Comp Tx Bills	5,774.18	
1320.07 · Prepaid Expenses-Audit/Acct Fee	0.00	
1320.08 · Prepaid Expenses-Comm Stipends	0.00	
1320.09 · Prepaid Expenses-Educ Incentive	1,000.00	
1320.10 · Prepaid Expenses-Equip Testing	0.00	
1320.11 · Pepaid Expenses-Radio Box Fund	1,703.14	
1320.12 · Prepaid Expense-Turnout Gear	2,403.00	
1321 · Deferred Expense	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	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	
2020.3 · State Pension WH EE 414H (CH4)	0.00	

Cumberland Fire District
Trial Balance
As of April 30, 2018

	Apr 30, 18	
	Debit	Credit
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	418.56	
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.		100.51
2035 · CMEFCU - SAVINGS	0.00	
2250 · Deferred Tax Revenue 2015/2016		5,998.00
2251 · Deferred Taxes 2016 & prior		10,137.32
2252 · Deferred Tax Revenue 2017-2018		1,236,371.77
2253 · Deferred Tax Revenue 2018-2019		7,044.04
2280 · Misc Other Deferred Revenue		1,825.00
2281 · Deferred Tax Sale Fee Income		66,532.12
2285 · Deferred Radio Box Income		5,703.36
2505 · Notes Payable - NCFD Truck Loan	0.00	
2510 · Notes Payable - L-1 Truck Loan		86,734.07
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		3,558.32
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		6,186,650.23
4001 · Tax Revenue Prior Years		146,675.73
4003 · Tax Revenue Refund	0.00	
4007 · NSF Fee Reimbursement Income	0.00	
4010 · Interest Income- Past Due Taxes		53,428.54
4015 · Fire Prevention/Plan Review		36,544.00
4050 · Interest Income General Fund		6,361.34
4060 · Interest Income Truck Fund		29.74
4065 · Interest Income Fire Prevention		10.55
4070 · Interest Income-Retiremt Health		553.59
4080 · Interest Income Navigant CD		1,063.27
4105 · Reimbursed Ins.-Former Employee		33,048.67
4110 · Miscellaneous Other Income		14,026.25
4110.1 · Revenue Rescue Income		9,082.49
4110.2 · Insurance Refund		59,905.44
4110.3 · Detail Reimbursement		22,377.90
4110.4 · IOD Ins. Reimbursement		168,327.14
4110.6 · MLC Fees		25,300.00
4110.7 · RB Battery Reimbursement		1,282.50
4112 · Income Radio Box 2017		18,846.64
4114 · Income Radio Box Prior Years		125.00
4115 · Tax Sale Fee Income		98,381.43
6100 · Vehicle Gas & Oil	34,500.43	
6101 · Vehicle Repair & Maintenance	98,966.35	
6110 · Equipment Purchase & Upgrading	20,983.37	
6110.01 · Turnout Gear	8,918.21	
6112 · Equipment Supplies & Repairs	7,271.24	
6113 · Equip Testing & Certification	8,156.25	
6120 · Radio Equip Upgrades & Maint	5,970.89	
6125 · ALS & Medical Supplies	7,161.94	
6130 · Air Cascade Maintenance	1,712.42	
6140 · Communications Upgrades	100.00	
6145 · Reporting Software	6,639.13	
6150 · Fire Alarm Testing	947.00	
6200 · Electricity	30,311.00	
6201 · Gas & Hot Water	17,076.00	
6202.01 · Telephone	10,684.35	
6202.02 · Air Cards	4,854.52	
6210 · Sewer Assessment & Usage	3,361.13	
6211 · Water Usage Fees	1,751.28	

Cumberland Fire District
Trial Balance
As of April 30, 2018

	Apr 30, 18	
	<u>Debit</u>	<u>Credit</u>
6215.01 · Hydrant Fees - Cumberland	187,558.34	
6215.02 · Hydrant Fees - Pawtucket	103,002.43	
6301 · Building Supplies & Maint.	28,054.28	
6305 · Furnishings	409.98	
6400.01 · Firefighters Salaries	2,152,336.07	
6400.02 · EMT Incentive	66,571.38	
6400.03 · OT Wages	919,412.20	
6400.08 · Holiday Stipend	149,784.03	
6400.09 · Longevity Pay	111,579.31	
6400.10 · Acting Officer Pay	1,428.81	
6400.11 · Detail Pay	17,082.04	
6400.12 · Other Salaries	0.00	
6400.13 · Injured on Duty Salaries	210,226.72	
6400.14 · Clothing Allowance	39,000.00	
6400.15 · Education Incentive	5,000.00	
6401 · Payroll Tax Expense	266,865.43	
6402 · Pension Expense	585,485.46	
6410.01 · Healthcare Insurance	710,004.93	
6410.02 · Healthcare Co-Pays		89,867.39
6410.03 · Healthcare Reimb. (HRA) -FF	36,089.38	
6410.04 · Healthcare -Dental	60,780.55	
6410.05 · Healthcare -Vision	4,000.00	
6420 · Life Insurance	8,625.00	
6430 · Education Tuition Cost	663.00	
6510.01 · Healthcare Insurance -Retirees	107,305.01	
6510.03 · Healthcare Reimb. (HRA)-Retiree	12,719.07	
6510.04 · Healthcare -Dental -Retirees	4,750.45	
6520 · COLA - Retirees	8,666.66	
6600 · Administrative Salaries	237,008.57	
6605 · District Commissioner Stipends	18,916.69	
6610.01 · Healthcare Insurance -Admin	53,178.40	
6610.02 · Healthcare Co-Pays -Admin		6,421.59
6610.03 · Healthcare Reimb. (HRA)-Admin	8,948.41	
6610.04 · Healthcare -Dental -Admin	5,539.60	
6615 · Payroll Tax Expense -Admin	17,550.47	
6701 · Insurances	247,911.18	
6703.01 · Legal	14,281.25	
6703.02 · Legal - CBA	7,768.75	
6705 · Office Supplies & Expenses	7,324.34	
6706 · Printing & Postage	3,392.00	
6707 · Newspaper Advertisements	1,171.00	
6708 · Computer Development Program	1,996.27	
6709 · Computerized Tax Bills	11,250.00	
6710 · External Accounting Fees	18,786.63	
6711 · Fire Chief Expenses	804.92	
6714 · Payroll Processing Fees	6,636.10	
6715 · Professional Fees	140.00	
6716 · Videographer	2,490.00	
6720 · Abatements	170.02	
6725 · Tax Sale Fee	26,422.42	
6730 · Bank Service Fee	142.00	
6800 · Affiliated Fire Associations	818.90	
6905.01 · Drills & Training	7,865.00	
6905.02 · FP & EMS Training	899.80	
6906 · Medical Examinations	2,688.50	
6908 · Professional Development	675.00	
7010 · Contingency	6,596.22	
7020 · Sick Time Payout	6,370.84	
7030 · Spec. Fund Radio Box Alarm	7,571.52	
7040 · Spec. Fund Fire Prevention Exp	17,262.25	
7050 · Tax - Legal & Collection Fees	572.57	
7080 · Interest Expense-L-1 Truck Loan	3,928.12	
7310 · Capital Improvements	15,725.67	
8010 · Station Building Fund	900.00	
TOTAL	<u>14,670,123.15</u>	<u>14,670,123.15</u>

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

	TOTAL				
	Apr 18	Jul '17 - Apr 18	Budget	\$ Over Budget	% of Budget
6400.15 · Education Incentive	500.00	5,000.00	7,000.00	(2,000.00)	71.43%
6401 · Payroll Tax Expense	20,989.65	266,865.43	334,942.00	(68,076.57)	79.68%
6402 · Pension Expense	52,238.66	585,485.46	706,115.00	(120,629.54)	82.92%
6410.01 · Healthcare Insurance	70,046.38	710,004.93	846,200.00	(136,195.07)	83.91%
6410.02 · Healthcare Co-Pays	(8,412.12)	(89,867.39)	(109,994.00)	20,126.61	81.7%
6410.03 · Healthcare Reimb. (HRA) -FF	6,098.07	36,089.38	40,000.00	(3,910.62)	90.22%
6410.04 · Healthcare -Dental	6,064.55	60,780.55	68,820.00	(8,039.45)	88.32%
6410.05 · Healthcare -Vision	400.00	4,000.00	5,100.00	(1,100.00)	78.43%
6420 · Life Insurance	862.50	8,625.00	10,350.00	(1,725.00)	83.33%
6430 · Education Tuition Cost	0.00	663.00	6,000.00	(5,337.00)	11.05%
6510.01 · Healthcare Insurance -Retirees	11,271.95	107,305.01	122,000.00	(14,694.99)	87.96%
6510.03 · Healthcare Reimb. (HRA)-Retiree	629.89	12,719.07	6,000.00	6,719.07	211.99%
6510.04 · Healthcare -Dental -Retirees	544.29	4,750.45	4,900.00	(149.55)	96.95%
6520 · COLA - Retirees	866.67	8,666.66	10,400.00	(1,733.34)	83.33%
6600 · Administrative Salaries	21,560.96	237,008.57	290,475.00	(53,466.43)	81.59%
6605 · District Commissioner Stipends	1,891.67	18,916.69	22,700.00	(3,783.31)	83.33%
6610.01 · Healthcare Insurance -Admin	5,317.84	53,178.40	67,700.00	(14,521.60)	78.55%
6610.02 · Healthcare Co-Pays -Admin	(489.56)	(6,421.59)	(8,300.00)	1,878.41	77.37%
6610.03 · Healthcare Reimb. (HRA)-Admin	51.00	8,948.41	6,500.00	2,448.41	137.67%
6610.04 · Healthcare -Dental -Admin	553.96	5,539.60	6,648.00	(1,108.40)	83.33%
6615 · Payroll Tax Expense -Admin	1,585.96	17,550.47	22,200.00	(4,649.53)	79.06%
6701 · Insurances	25,354.91	247,911.18	336,000.00	(88,088.82)	73.78%
6703.01 · Legal	0.00	14,281.25	20,000.00	(5,718.75)	71.41%
6703.02 · Legal - CBA	218.75	7,768.75	5,000.00	2,768.75	155.38%
6705 · Office Supplies & Expenses	81.13	7,324.34	9,500.00	(2,175.66)	77.1%
6706 · Printing & Postage	159.74	3,392.00	5,000.00	(1,608.00)	67.84%
6707 · Newspaper Advertisements	333.00	1,171.00	1,500.00	(329.00)	78.07%
6708 · Computer Development Program	256.75	1,996.27	2,500.00	(503.73)	79.85%
6709 · Computerized Tax Bills	1,125.00	11,250.00	13,500.00	(2,250.00)	83.33%
6710 · External Accounting Fees	1,666.65	18,786.63	20,000.00	(1,213.37)	93.93%
6711 · Fire Chief Expenses	20.37	804.92	1,500.00	(695.08)	53.66%
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	577.00	6,636.10	12,000.00	(5,363.90)	55.3%
6715 · Professional Fees	0.00	140.00	2,000.00	(1,860.00)	7.0%
6716 · Videographer	360.00	2,490.00	2,500.00	(10.00)	99.6%
6720 · Abatements	100.70	170.02	20,000.00	(19,829.98)	0.85%
6725 · Tax Sale Fee	520.00	26,422.42	30,000.00	(3,577.58)	88.08%
6730 · Bank Service Fee	0.00	142.00	100.00	42.00	142.0%
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	500.00	7,865.00	5,000.00	2,865.00	157.3%
6905.02 · FP & EMS Training	0.00	899.80	3,000.00	(2,100.20)	29.99%
6906 · Medical Examinations	0.00	2,688.50	5,500.00	(2,811.50)	48.88%
6907 · Employee Support Health&Welfare	0.00	0.00	3,800.00	(3,800.00)	0.0%
6908 · Professional Development	375.00	675.00	500.00	175.00	135.0%
7010 · Contingency	879.00	6,596.22	9,000.00	(2,403.78)	73.29%
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	7,571.52	7,500.00	71.52	100.95%
7040 · Spec. Fund Fire Prevention Exp	1,617.49	17,262.25	18,000.00	(737.75)	95.9%
7050 · Tax - Legal & Collection Fees	124.99	572.57	1,000.00	(427.43)	57.26%
7080 · Interest Expense-L-1 Truck Loan	417.85	3,928.12	0.00	3,928.12	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	573,344.95	6,734,180.47	7,958,297.00	(1,224,116.53)	84.62%
Net Ordinary Income	130,211.71	147,839.98	0.00	147,839.98	100.0%
Net Income	130,211.71	147,839.98	0.00	147,839.98	100.0%

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

36

37

38

FC-R-2018-14

CUMBERLAND FIRE DISTRICT

Resolution

RESOLUTION: Hiring Patrick Baranski as the Tax Office Supervisor at an annual salary of \$40,000.00.

WHEREAS: The Cumberland Fire Committee is in need a tax office supervisor.

WHEREAS: The position was posted on Craigslist.com and Indeed.com websites, resulting in 50 resumes submitted. An interview committee consisting of Commissioner Santoro, Diane Karolyshyn, and Elizabeth Markey interviewed 7 candidates for the position.

WHEREAS: The interview committee recommends Patrick Baranski for the position.

WHEREAS: Patrick Baranski will work a 35-hour week and will otherwise be provided benefits in accordance with CFD Resolution 2017-35.

BE IT RESOLVED BY THE CUMBERLAND FIRE DISTRICT AS FOLLOWS:

RESOLVED:

Section 1. The Cumberland Fire Committee hereby hires Patrick Baranski as tax office supervisor at an annual salary of \$40,000.00 for a 35-hour work week and will be provided benefits in accordance with CFD Resolution 2017-35.

Date adopted: May 22, 2018

Cynthia Ouellette, Chairperson

PASSED:

YAY: NAY:

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

FC-R-2018-15
CUMBERLAND FIRE DISTRICT
Resolution

RESOLUTION: Authorizing the Business Manager to pay S & D Road Service, Inc. an amount not to exceed \$5,619.40

WHEREAS: S & D Road Service, Inc. has made repairs to Engine 5.

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 S & D Road Service, Inc. an amount not to exceed \$5,619.40

Voted on this 22th day of May, 2018

Cynthia Ouellette, Chairperson

PASSED:

YAY: NAY:

S&D Road Service, Inc
 9 Whipple Street Unit 4
 Cumberland, RI. 02864
 Phone: 401-312-0017 Fax: 401-312-2012
 "We Take Personal Care of Our Customers"

INVOICE

17013

Org. Est. # 023058
 RI Insp. Station 118-C
 Federal Inspection

INVOICE

Date: 05/10/2018

Cumberland Fire Dept.
 3502 Mendon Rd
 Cumberland, RI 02864
 Home 401-658-0544

2009 PIERCE -
 Lic # : 754
 Unit # : 5
 VIN # : AP1CV01H8 **9A009868**
 Odometer In : 76958

Part Description / Number	Qty	Sale	Ext	Labor Description	Ext
Coolant 113	14.50	16.01	232.15	CUSTOMER CAME IN LEAKING ANTI-FREEZE	1,806.25
RADITAOR 3022335	1.00	3,008.03	3,008.03	TECH DIAGNOSED THE VEHICLE AND FOUND THE LEAK WAS COMING FROM THE RADIATOR HE THEN DISASSEMBLED THE FRONT PART OF THE ENGINE IN ORDER TO BE ABLE TO REMOVE THE RADIATOR ONCE IT WAS OUT WE TRIED TO SEE IF IT COULD BE REPAIRED AND FOUND THE PLASTIC OUTER HOUSING WAS DETERIORATED AND UNABLE TO BE REPAIRED, TECH THEN STARTED TO REINSTALLING THE RADIATOR BY HOSTING IT OVER THE MOTOR AND CAREFULLY SLIDING IT OVER THE MOTOR (ON A PLYWOOD SLAB SO NOT TO DAMAGE THE RADIATOR) BACK TO THE FRONT OF THE MOTOR AND RECONNECTING IT ALONG WITH RE INSTALLING ALL THE COMPONENTS. ONCE IT WAS ALL TOGETHER TECH FILLED THE SYSTEM WITH COOLANT AND BEGIN TO BURP THE SYSTEM TO REMOVE ALL AIR FROM THE SYSTEM AND MADE SURE THEIR WHERE NO LEAKS	
HARDWARE KIT CS-FAB1-2958 Shop Supplies	1.00	64.74	64.74		
			12.99		
				FRIEGHT	250.00
				Hazardous Materials	12.99

Org. Estimate 5,974.91 Revisions 0.00 Current Estimate 5,974.91

Labor:	1,806.25
Parts:	3,317.91
Sublet:	250.00
HazMat:	12.99
SubTotal:	5,387.15
Tax:	232.25
Total:	5,619.40
Bal Due:	\$5,619.40

[Payments -]
 Vehicle Received: 5/9/2018

Customer Number : 836

I hereby authorize the above repair work to be done along with the necessary material and hereby grant you and/or your employees permission to operate the car or truck herein described on street, highways or elsewhere for the purpose to testing and/or inspection. An express mechanic's lien is hereby acknowledged on above car or truck to secure the amount of repairs thereto. Warranty on parts and labor is one years or 12,000 miles whichever comes first. Warranty work has to be performed in our shop & cannot exceed the original cost of repair. WARNINGS If wheels are taken off, customer is responsible to retighten lug nuts after 100 miles. Return after 200 miles so we may check U-Bolt nuts.

Signature _____ Date _____

Our Email Address: dave@sanddroadservice.com