

# Cumberland Fire District

Headquarters @ Station Four  
3502 Mendon Road Cumberland, RI 02864 401.658.0544  
www.cumberlandfire.org

Established  
November 10, 2014

**AGENDA OF THE REGULAR MEETING OF THE CUMBERLAND FIRE DISTRICT**  
**TUESDAY APRIL 28, 2015 AT 7:00**  
**CUMBERLAND TOWN HALL, EVERETT "MOE" BONNER, JR. TOWN CHAMBERS**  
**45 BROAD STREET, CUMBERLAND**

**REGULAR MEETING**

**1. CALL TO ORDER**

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

**3. GENERAL ANNOUNCEMENTS**

- a. Distribute draft 2015-2016 Transition Budget
- b. Announce the Finance Committee on May 7, 2014.

**4. CONSENT AGENDA**

- a. Approve minutes from 03/24/2015
- b. Approve minutes from 04/14/2015

**5. OLD BUSINESS**

**6. NEW BUSINESS**

- a. R-2015-21 Specialty Vehicles Invoice
- b. R-2015-22 Insurance payment
- c. R-2015-27 Audit RFP
- d. R-2015-28 Greenwood Emergency Vehicles
- e. Review of the Planning Session Goals
- f. Finance Department update
- g. Executive Session
  - i. Vote to go into Executive Session § 42-46-5(2) pertaining to collective bargaining agreement.
  - ii. Vote to return to open session
  - iii. Vote on condition of the minutes

**7. PUBLIC INPUT**

**8. ADJOURNMENT**

**Bruce A. Lemois**  
*Chairman*

**Phillip Koutsogiane**  
*Vice-Chair*

**Christopher Parent**  
*Commissioner*

**Cynthia Ouellette**  
*Commissioner*

**Ronald Champagne**  
*Commissioner*

**Jim Scullin**  
*Commissioner*

**Frank Matta**  
*Commissioner*

**Kenneth Finlay**  
*Chief of the Department*

**Station One**  
555 High Street  
401.722.5992

**Station Two**  
1530 Mendon Road  
401.333.1421

**Station Five**  
50 Arnold Mills Road  
401.333.2244

**Kelley Morris**  
*General Counsel*

**Thomas Bruce**  
*Finance*

**Debra Auclair**  
*District Clerk*

Posted at HQ and other station(s)

**Mission Statement**

The mission of the Cumberland Fire District is to provide exceptional public safety services in a safe, compassionate, cost effective and professional manner.

**AGENDA OF THE REGULAR MEETING OF THE CUMBERLAND FIRE DISTRICT**

**TUESDAY, MARCH 24, 2015 AT 7:00 P.M.**

**CUMBERLAND TOWN HALL, 45 BROAD STREET, CUMBERLAND, RI**

The meeting was called to order at 7:05 p.m.

**MEMBERS PRESENT:** Chairman Lemois, Commissioners Koutsogiane, Matta, Ouellette, Champagne, Scullin and Solicitor Kelley Morris

**MEMBERS ABSENT:** Commissioner Parent had work obligations.

**GENERAL ANNOUNCEMENTS**

Chairman Lemois would like to label Item C as 18 and Item D as 19 on the Agenda.

Chairman Lemois also welcomed Debra Auclair as Clerk for the District and Kelley Morris and Solicitor. He informed the Board that the three would meet to set up a schedule for proofreading and posting of minutes with the goal being having these documents available to the public by the Friday afternoon prior to the meeting.

**CONSENT AGENDA**

COMMISSIONER OUELLETTE MOVED TO APPROVE THE MINUTES OF 2/24/15. SECONDED BY COMMISSIONER CHAMPAGNE. PASSED 6-0.

Chairman Lemois stated that he made changes on page 2, section 7 and emailed the changes to Commissioners today.

COMMISSIONER CHAMPAGNE MOVED TO APPROVE THE MINUTES OF 3/10/15. SECONDED BY KOUTSOGIANE. PASSED 6-0.

**OLD BUSINESS** There was no old business at this time.

**NEW BUSINESS**

- A. Finance Department Merger Update. Tom Bruce gave an update on the District's management report. The cash flow report is for 7-month period of February to August of 2015. For each month a positive cash flow is being reported. The June 30<sup>th</sup> balance

of \$305,197 is an annual low cash available amount after all budgeted payments are made. The sources of data used to compile this report are adopted budget amounts from the 4 former districts, year-to-date revenue and expense data examined within monthly time frames, prior year performance revenue and expense data and actual month end bank account balances.

This format will be expanded in the future to include a period of 18 months, as well as additional detail, if needed, regarding revenue, operating expenses, including detail related to personnel costs. For the current year, it appears that we do not require the need and can avoid the costs of external TANS cash financing, especially with the extended resources of bank account availability of reserve accounts held. Although, this cash position and indication that TANS in 2015 will not be needed, cautiously needs to be confirmed in each of the upcoming month cash reports.

Mr. Bruce provided 3 reports to provide an effective set of financial “vital sign” analysis for the periodic reporting to the Committee and the General Public. He summarized the detailed account Budget to Actual Report as of 12/30/14 distributed on February 10<sup>th</sup> which provided data for each of the 4 former districts and a roll-up consolidation of the entire Town-wide District. Second, being the tax collections district wide performance from February to August, 2015. Going forward, he feels that their ability to monitor and manage financial activity will improve. These 3 recurring reports will provide a uniform basis of analysis over the long term so that activity can be compared between time periods, such as years or month-do-date of multiple years.

In regards to job specifications, there are initial drafts of job specifications for 6 Finance Department positions, including finance, tax and administrative positions that have been developed in a required ADA format. The specifications will receive further review, including legal approval, prior to being forwarded to the Personnel Committee.

There is an ongoing review and assistance process with the Department of Revenue and the Office of the Auditor General is possibly scheduled to resume with an April 3<sup>rd</sup> meeting. There is a memo attached with representatives at each department which requests their next meeting and described their effort to complete various tasks within the next several months.

In regards to the Audit Bid process, the Municipal Manager at the Auditor’s General’s office is expected to approve draft bid specifications this week. Subsequently, the District advertises the RFP and plans to conduct the RFP bid process throughout the month of April.

The Finance Department and the entire management team have adhered to deadlines formulated in their March 7<sup>th</sup> planning meeting. These deadlines are related to computer system consolidation, banking structure set-up, planning for staff needs and related hiring processes, collective bargaining, health insurance procurement, State retirement system set-up and tax roll preparation. The annual budget development process is a significant area regarding this overall planning approach.

Further actuarial analysis by FRS, the State's actuarial firm, may be needed if the retirement terms of any of our participating employees were to change as a result of the current collective bargaining process. They are prepared to work quickly, if needed, and have had a productive meeting with the Executive Director and Finance Director of ERSRI last week. The objective would be to request and receive a new valuation as soon as we know they definitely need it.

Other one-time development projects will be starting soon with the installation of a networked version of our accounting system and their development of new chart of accounts the FY starting July 1<sup>st</sup>. An RFP for banking services needs to be developed and issued for an April month-long bid process. Certain tasks and organization of records is already started for the preparation of our first annual separate financial audit processes of each of the former four districts. Lastly, the proposed tax procedures and policies will be provided to the Fire Committee for consideration to approve subsequent to recommendation from the Finance Committee as soon as possible.

Chairman Lemois recapped the work done by Mr. Bruce stating despite being under a tight schedule. He further stated that starting on 1/13/14, a review was done and Mr. Bruce provided a comprehensive plan which provided the District a roadmap. On 1/27/14, meeting was cancelled due to a snowstorm. On 2/10/14 a comprehensive report was issued with updates and distributed and reviewed the budget. Mr. Bruce was also in the hospital for 2 weeks. Mr. On 3/10/14 Mr. Bruce distributed and went over the tax collection rates, which was very detailed. He specified the cash flow and confirmed that the budget is in control. Stated that he has done an outstanding and detailed job.

Chairman Lemois let the Board know if they are welcome to meet with Mr. Bruce with any questions, just call or email himself or Mr. Bruce. Everything will be available for the Committee and public to see on [www.cumberlandfire.org](http://www.cumberlandfire.org) under Meeting packages and should be available by Friday afternoon/evening. He assured that future reports

will be mature and become more comprehensive as we move on. Chairman Lemois commended the great job that the finance staff has done to date.

Committee Koutsogiane stated that he appreciates the report prepared but questioned whether the documentation could be forwarded before the meeting. Mr. Bruce stated that he will do his best to adhere to Friday deadline.

Commissioner Koutsogiane also questioned whether or not there will be more detail on the cash flow and will it be available on the website such as expenditures and any more details on cash out. Mr. Bruce explained that the payroll system does include FICA, pension, salary, benefits and health insurance, which are the biggest expenses. He will try to separate the salary, overtime, pension and administrative expenses. Mr. Bruce will break down payroll in a detailed report and put on budget to actual report. He explained that come July 1<sup>st</sup> all four accounting systems will be merged into one. This year each of the Districts will have their own annual report. Commissioner Koutsogiane asked if the District reports could be forwarded to him for review. Mr. Bruce reiterated that once the systems are merged, it will be easier to produce monthly reports. Right now, with the 4 different systems, it is difficult to produce at this time. Many functions after June 30<sup>th</sup> will no longer be needed.

Commissioner Scullin questioned that some accounts are not listed on the report, more specifically the reserves. Mr. Bruce stated that a total of \$67,000 is not in the analysis as it is a contingency fund. He kept the reserves out of the analysis but will be reported on the audit and financial statements for all 4 Districts. Commissioner Champagne wanted to clarify that the reserve is restricted for the purchase of a fire engine or a specific reason.

Commissioner Ouellette wanted to commend Mr. Bruce and his staff for tremendous work that has been done in such a short time. She had a question on the retirement system being kept separate. Mr. Bruce responded that the State mandates it. He also stated that it was not to our benefit. If there are any changes in collective bargaining, then we will have to reevaluate. Commissioner Ouellette also had a question of pension of new hires. Mr. Bruce replied it was part of bargaining process. Mr. Bruce further commented that the staff has been remarkable, great work ethic and very resourceful.

- B. BR-2015-02B Stipends Kelley Morris spoke with the Ethics Commissions (EC) concerning the resolution FC-BR-2015-02 calling for stipends effect July 1, 2015. The Chairman had requested an opinion from the EC about that vote. Solicitor Morris called

the EC and reviewed the request and the opinion of the Commission, and compared other Districts in past. Ms. Morris reported though the EC understood the position of the Committee, and agrees that they should be paid a stipend. But the bottom line is on a technicality the Committee could not vote on their own stipends. The EC agreed with Ms. Morris that there will be a considerable amount of work to be done by this District in the first term. Therefore it is suggested that the Commissioners be paid a stipend of \$3,200 annually and this will take effect November 14, 2016.

Commissioner Scullin felt that \$3,200 is excessive and not in the best interest of taxpayers.

COMMISSIONER CHAMPAGNE MOVED TO APPROVE AMENDED DATE OF 11/14/16 FOR STIPEND OF \$3,200 ANNUALLY TO COMMISSIONERS. COMMISSIONER OUELLETTE SECONDED.

COMMISSIONER SCULLIN MOVED TO AMEND MOTION TO \$1,500 PER COMMISSIONER. NO SECOND. MOTION TO AMEND FAILED.

MOTION PASSED WITH 5-1 VOTE. SCULLIN VOTED NAY.

- C. R2015-18 Visions Tax Service Mr. Bruce gave a synopsis of what Vision Government Solutions entails. The 4 prior fire districts' databases must be merged in order to move forward as a consolidated fire district. It would not be cost effective to engage any other firm because of the extraordinary costs associated with initial implementation of new software. This would allow credit card payments, mortgage from escrow payments.

COMMISSIONER CHAMPAGNE MOVED TO AUTHORIZE CHAIRMAN LEMOIS TO ENTER INTO AN AGREEMENT WITH VISION GOVERNMENT SOLUTIONS, INC. IN AN AMOUNT NOT TO EXCEED \$10,000.00. SECONDED BY COMMISSIONER OUELLETTE. PASSED 6-0.

- D. R2015-19 Legal Files Several Attorneys for various fire districts have been handling legal cases. Solicitor Morris will coordinate the returning of these files to HQ. Solicitor Morris will be review each case to ensure the District's responsibilities have been satisfied.

COMMISSIONER CHAMPAGNE MOVED TO AUTHORIZE CHAIRMAN LEMOIS TO EXECUTE LETTERS REQUESTING THE TRANSFER OF FILES FROM ATTORNEYS HANDLING DISTRICT

MATTERS TO CUMBERLAND FIRE DISTRICT HEADQUARTERS AT 3502 MENDON ROAD,  
CUMBERLAND, RI. SECOND BY COMMISSIONER OUELLETTE.

Commissioner Koutsogiane questioned what files were out there. Kelley Morris stated that they are aware of a few and if any other commissioners knew of others, they would like to know. Chairman Lemois listed some of files out there. They will search payable to see what others are out there. Commissioner Koutsogiane is in possession of a file. He did speak with the Chief earlier and was ready to turn over to him but was waiting for fire proof file cabinet. The Chief stated we will be receiving the cabinet tomorrow. Commissioner Koutsogiane will turn over file within 48 hours

MOTION PASSED 6-0.

### **PUBLIC INPUT**

Arthur Cole of Sunny Drive had some public input as to whether there were exemptions for seniors or Veterans.

Chairman Lemois stated the Fire Committee was only aware of Cumberland Hill's exemptions. Chairman Lemois did say that they are reviewing and that Commissioner Champagne is very interested in this issue, bringing it up every weeks.

COMMISSIONER CHAMPAGNE MOVED TO ADJOURN REGULAR SESSION AT 8:07 P.M. SECOND BY COMMISSIONER SCULLIN. PASSED 6-0.

Submitted by  
Debra Auclair  
Committee Clerk

NOTE: All reports covered or mentioned at this meeting are available upon request.

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

**TUESDAY, APRIL 14, 2015 AT 7:00 P.M.**

**CUMBERLAND TOWN HALL, 45 BROAD STREET, CUMBERLAND, RI**

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

**MEMBERS PRESENT:** Chairman Lemois, Commissioners Koutsogiane, Matta, Parent, Ouellette, Champagne, Scullin and Solicitor Kelley Morris

**GENERAL ANNOUNCEMENTS**

The scheduling of meetings for the next 8 weeks was distributed. Chairman Lemois noted that these could change depending on outside influences. There are advertisements that need to go into newspaper.

**CONSENT AGENDA**

COMMISSIONER CHAMPAGNE MOVED TO APPROVE THE MINUTES OF 3/24/15. SECONDED BY OUELLETTE.

At this point it was noted that Commissioner Koutsogiane did not have the meeting package. It was agreed to put the minute review off until the 04/28/2015 meeting.

**OLD BUSINESS**

- A. Support of passage of Senate Bill S-0177

COMMISSIONER OUELLETTE MOVED TO RECONSIDER THE PASSAGE OF SENATE BILL S-0177. SECONDED BY COMMISSIONER CHAMPAGNE.

Commissioner Sculling objected to this bill. He does not know why we are spending so much time on a bill that he feels is going to die. Chairman Lemois explained that the District is a public body and that this bill would just clarify that. Commissioner Koutsogiane's opinion is that this is a political bill and will not have his support.

AFTER A ROLL CALL VOTE, THE MOTION PASSED 5-0 WITH COMMISSIONERS KOUTSOGIANE AND SCULLIN VOTING NAY.

## **NEW BUSINESS**

### A. R-2015-20 Repairs to Station #5.

The North Cumberland Fire District had met and approved said work to be completed at Station #5. The Treasurer of the North Cumberland Fire District has produced document for funding of said work. The Chief summarized that work that needed to be completed and also handed out estimates and proposals of the same. He also stated that \$6,000 for an insurance claim regarding the roof would be applied to the costs.

Chairman Lemois stated that this work should be completed by 6/30/15, prior to the North Cumberland Fire District closing their books.

COMMISSIONER CHAMPAGNE MOVED TO AUTHORIZE CHAIRMAN LEMOIS TO ENTER INTO AGREEMENTS FOR THE REPAIR WORK ON STATION #5. COMMISSIONER PARENT SECONDED AND PASSED WITH A 7-0 VOTE.

### B. Finance Department Merger Update.

Mr. Bruce handed out the March 31<sup>st</sup> Cash and Tax Collection reports. He stated that for each of the four districts, these reports are supported through the attached computer collection and receivable reports. The cash and collection reports will be provided at your first regular monthly meetings.

The consolidated budget to actual report will be provided at each of the second regular meetings of the month. In July, the process will become more centralized and Finance will make every effort to provide this report for the 1<sup>st</sup> meeting of the month.

Mr. Bruce further stated that North Cumberland and Valley Falls had a significant impact on tax collections which resulted from the hard work of Diane and Jean.

All bank reconciliations are up to date as of 3/31/15. Tax revenue on pages 5 through 8 is accurate. Tax collections went up 6 percentage points in two weeks due to efforts of collecting delinquencies. He stated that the deadline to send audit to the State is Thursday. The District has a 94-95% tax collection rate. This is not a total basis for next year's projection, but part of it.

Mr. Bruce's concern for the outcome of the current year is use of surplus used for funding of the budget. He and the Chief will be meeting on Thursday regarding the budget and will plan accordingly.

Commissioner Koutsogiane questioned if the Board could possibly get these reports prior to the meetings. Mr. Bruce explained that the due date for submission is on Friday and that the Finance Report would be in packet. Mr. Bruce said it would be similar to tonight.

Commissioner Koutsogiane raised the issue again on page 2, cash-out operating expense. He would like to see itemized line items and asked if this was doable.

Mr. Bruce answered that we could do this starting 7/1/15 once the District has a centralized accounting system. He explained that it would be a manual task of all 4 districts with no automation. Chairman Lemois also explained that each district has a different chart of accounts. It would be too much work and time and that our focus needs to be on the merger and that he has complete faith in Mr. Bruce's work and general reporting being given and placed on the record.

Mr. Bruce took template from the North Cumberland District as he was impressed with it.

Commissioner Koutsogiane questioned the vendor accounts, listing of reserves with each account. Chairman Lemois again stated that this would take too much time to complete for each meeting.

Commissioner Scullin asked for an update on the North Cumberland and Valley Falls tax collector. Chairman Lemois stated that it was a personnel issue and cannot speak without it being on the agenda. Solicitor Morris concurred that the topic was too far off the agenda.

C. Review of the Planning Session Goals.

This report is based on net tax levy amounts as recorded in the Vision Tax Administration System of each district. Calculations relate to only current 2014-1015 fiscal year taxes. Prior year tax collections are not reflected. Collection amounts represent real estate and tangible taxes. This data reflects different bill due date as noted which affects rate performance. The collection rate applied in the adopted District annual revenue budget should be based primarily on historical experience which, to a limited extent, is reflected by this short period (nine months) report.

D. Chief's report on Buildings and Apparatus

The Chief summarized all of the repairs that need to be at all of the Stations. Details can be found in his report listed on [www.cumberlandfire.org](http://www.cumberlandfire.org) under meeting packets. He stated that they could be ahead in some areas, while they are way ahead in other areas. The easiest of the issues have been implemented and is working to make it more equitable between all divisions.

E. Chief's Goals

The Chief is looking into new software that is more user friendly and more accurate for reporting calls. He feels we could report better with a true representation of the calls.

A bigger issue is repairs to Engine #5. Engine #5 had a breakdown today and was repaired at a cost of \$3,087.22.

Chairman Lemois asked if there were any public input prior to going into Executive Session and there was none.

COMMISSIONER CHAMPAGNE MOVED TO GO INTO EXECUTIVE SESSION AT 7:52 P.M.  
SECONDED BY COMMISSIONER OUELLETTE. PASSED WITH A 7-0 VOTE.

COMMISSIONER CHAMPAGNE MOVED TO GO BACK INTO OPEN SESSION. SECONDED BY  
COMMISSIONER MATTA. PASSED WITH A 7-0 VOTE.

COMMISSIONER CHAMPAGNE MOVED TO SEAL THE MINUTES OF EXECUTIVE SESSION.  
SECONDED BY COMMISSIONER OUELLETTE. PASSED WITH A 7-0 VOTE.

COMMISSIONER CHAMPAGNE MOVED TO ADJOURN REGULAR SESSION AT 8:18 P.M.  
SECONDED BY COMMISSIONER OUELLETTE. PASSED WITH A 7-0 VOTE.

Submitted by  
Debra Auclair  
Committee Clerk

NOTE: All reports covered or mentioned at this meeting are available to view on the CFD web site: [www.cumberlandfire.org](http://www.cumberlandfire.org).

**FC-R-2015-21  
CUMBERLAND FIRE DISTRICT**

**Resolution:** Authorizing the payment of \$3,087.22 to Specialty Vehicles, Inc. for repairs to NC's aerial.

Be it resolved by the Cumberland Fire District as follows:

**Whereas,** The North Cumberland Fire District has ordered and approved said work

**Whereas,** The NCFD has review and authorized payment.

**Whereas,** The merged district has a policy to review all invoices over \$2,500

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

**Section 1.** The Finance Department will submit payment to Specialty Vehicles.

**Section 2.** This Resolution shall become effective upon passage.

Date adopted: April 28, 2015

\_\_\_\_\_  
Bruce Lemois, Chairman

\_\_\_\_\_  
Deborah Auclair, Clerk



Acct 6010  
3/24/15

3087.03

# INVOICE

2833

Date: 03/20/2015  
Customer #: 840  
Customer PO #:

## Specialty Vehicles, Inc.

58 George Leven Drive  
North Attleboro, MA 02760  
Phone #: (508) 699-0616  
Fax #: (508) 699-0977

### Bill To:

North Cumberland Fire District  
50 Arnold Mills Road  
Cumberland, RI 02864

### Ship To:

North Cumberland Fire District  
50 Arnold Mills Road  
Cumberland, RI 02864

VIN #		Delivery Date	MFG #	Year	Make	Model
		12/01/1993	12952	1993	E-One	Hurricane
Job #	Style	Manufacturer		Customer Unit #	Mileage	
1682	Aerial	E-One		T-5	77371	

## DESCRIPTION

## Sell Price

1 Aerial base and aerial tip speakers don't work

Labor: \$421.30  
Parts: \$1,755.75  
Time & Material: \$2,177.05

### Correction:

Inspected and traced through the communication system finding that the communication controller and speaker to need replacing. Re-assembled truck and ordered the components. Truck returned and the controller and speaker were installed. Re-assembled and tested the system finding the system to be working each time. Tested - OK

### Parts:

Base Speaker Control 1.00

2 High beams activate the side warning lights over the wheel well

Labor: \$162.80  
Parts: \$0.00  
Time & Material: \$162.80

### Correction:

Inspected and found to be a wiring and grounding issue. Repaired the wiring and the ground connections. Tested and all lights are working properly. Tested - OK

3 Check cracked cab headset inlet box and mount

Labor: \$105.60  
Parts: \$0.00  
Time & Material: \$105.60

### Correction:

Inspected and repaired the broken connection and re-secured the box inlet. Tested - OK

Continued

5 Left side telescopic light doesn't work	Labor:	\$124.30
	Parts:	\$0.00
	Time & Material:	\$124.30

**Correction:**

Inspected and traced to a broken power connection going back to the power supply. Repaired connection and checked other connectors and ground connections. Tested multiple times and is working properly.  
Tested - Ok

6 Check pressure relief valve not working	Labor:	\$184.80
	Parts:	\$38.26
	Time & Material:	\$223.06

**Correction:**

Inspected and found relief valve to need to be rebuilt. Remove the valve, disassembled and rebuilt the relief valve. Re-installed the valve, adjusted and tested. Tested - OK

**Parts:**

Relief Valve Rebuild Kit		1.00
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8 Water tank fill cap cover is missing roll pins	Labor:	\$58.30
	Parts:	\$6.97
	Time & Material:	\$65.27

**Correction:**

Inspected and replaced the roll pin for the door cover. - Ok

**Parts:**

Rod, Roll Pin Cut to Size		1.00
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9 Rear head set doesn't work	Labor:	\$47.30
	Parts:	\$0.00
	Time & Material:	\$47.30

**Correction:**

Inspected and repaired wiring going to the headset. Soldered broken ends and cleaned other connections. Reassembled and headset and re-mounted. Tested Ok

10 Check dash heater not blowing	Labor:	\$90.20
	Parts:	\$29.89
	Time & Material:	\$120.09

**Correction:**

Inspected and traced to the switch not working. Removed and replaced the heater control switch. Re-assembled and tested. - OK

**Parts:**

Switch, Multi-Speed		1.00
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*Continued*

11 Check all warning lights

Labor:	\$57.20
Parts:	\$4.56
Time & Material:	\$61.76

**Correction:**

Inspected and found one wheel well warning light not working. Inspected and replaced the bulb. Tested - OK

**Parts:**

Bulb, Warning

1.00

SUBTOTAL:	\$3,087.23
MPSS:	\$0.00
SUBLET:	\$0.00
FREIGHT:	\$0.00
TAX:	\$0.00

<b>INVOICE TOTAL:</b>	<b>\$3,087.23</b>
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RGA Numbers are required prior to the return of the goods. No returns on special order parts. All special order sales are FINAL. No returns on electrical parts. All parts may be subject to a restocking fee. All returns are subject to a 15% handling charge. Customer is responsible for all freight charges. Shortages must be reported immediately. A service charge of 1 1/2% per month (18% Per Annum) will be charged on all balances 60 days and over. All Warranty parts must be returned within 10 business days; if the part are not returned an invoice will be issued.

**FC-R-2015-21  
CUMBERLAND FIRE DISTRICT**

**Resolution:** Authorizing the payment of \$3,087.22 to Specialty Vehicles, Inc. for repairs to NC's aerial.

Be it resolved by the Cumberland Fire District as follows:

**Whereas,** The North Cumberland Fire District has ordered and approved said work

**Whereas,** The NCFD has review and authorized payment.

**Whereas,** The merged district has a policy to review all invoices over \$2,500

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

**Section 1.** The Finance Department will submit payment to Specialty Vehicles.

**Section 2.** This Resolution shall become effective upon passage.

Date adopted: April 28, 2015

\_\_\_\_\_  
Bruce Lemois, Chairman

\_\_\_\_\_  
Deborah Auclair, Clerk

ACT 635D  
3/24/15

**CUMBERLAND HILL FIRE DISTRICT**

**3502 Mendon Road  
Cumberland, RI 02864  
Phone: 401-658-1921  
Fax: 401-658-2198  
dkarolyshyn@cumberlandfire.org**

**INVOICE**

Date: March 24, 2015

Bill To: North Cumberland Fire District  
3502 Mendon Road  
Cumberland, RI 02864

VFIS A & S Insurance Coverage	\$	56,652.00
Credit for premieums paid	\$	(21,310.00)
VFIS P & C Insurance Coverage	\$	17,603.00
Credit for premiums paid-CM	\$	(4,897.00)
Credit fro premiums paid-TR	\$	(7,757.00)
Credit for premiums due after July 1	\$	(5,143.68)
Credit for payment made 2/10	\$	(289.00)
<b>Total</b>		<b>\$ 34,858.32</b>

Remit to: CUMBERLAND HILL FIRE DISTRICT  
3502 MENDON RD  
CUMBERLAND, RI 02864



**Glatfelter  
Insurance  
Group**

*A Tradition of Service, Founded on Trust.®*

CUMBERLAND FIRE DISTRICT  
3502 MENDAN ROAD  
CUMBERLAND, RI 02864

# INVOICE

<b>Remit Payment To:</b>  VFIS c/o M&T Bank PO Box 64904 Baltimore, MD 21264-4904	Customer #: <b>C66069</b> PB #: <b>15356</b>		
	Named Insured: <b>CUMBERLAND FIRE DISTRICT</b>		
	Policy Type: <b>Accident and Sickness</b>		
	Policy Number: <b>VFP 4540-8682D-00</b>		
	Contract Dates: <b>11/10/2014 TO 11/10/2015</b>		
	Trans Type: <b>New</b>		
	Effective Date: <b>11/10/2014</b>		
	<b>Invoice Date</b>	<b>Invoice Number</b>	<b>Payment Due Date</b>
<i>Please make checks payable to VFIS.</i>	<b>11/17/2014</b>	<b>245818106</b>	<b>12/17/2014</b>

Description	Effective Date	Due Date	Future	Current
Policy Premium	11/10/2014	12/17/2014		\$226,609.00
<b>Total Amount Due:</b>				<b>\$226,609.00</b>

If any policy or coverage is not wanted, please notify us immediately. Otherwise, an earned premium will be due the company for the time the policy was in force. Failure to remit payment will result in cancellation of coverage.

SR20

183 Leader Heights Road • P.O. Box 2726 • York, Pennsylvania 17405  
(717) 741-0911 • (800) 233-1957 • Fax (717) 747-7085 • [www.vfis.com](http://www.vfis.com)



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Insurance  
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*A Tradition of Service, Founded on Trust.®*

CUMBERLAND FIRE DISTRICT  
3502 MENDAN ROAD  
CUMBERLAND, RI 02864

# INVOICE

<b>Remit Payment To:</b>  VFIS c/o M&T Bank PO Box 64904 Baltimore, MD 21264-4904	Customer #: <b>C66069</b> PB #: <b>15356</b>	
	Named Insured: <b>CUMBERLAND FIRE DISTRICT</b>	
	Policy Type: <b>Portfolio</b>	
	Policy Number: <b>VFIS-TR-2068270-00</b>	
	Contract Dates: <b>11/10/2014 TO 11/10/2015</b>	
	Trans Type: <b>Installment 1 of 10</b>	
	Effective Date: <b>11/10/2014</b>	
	<b>Invoice Date</b>	<b>Invoice Number</b>
	<b>11/17/2014</b>	<b>246860106</b>
<i>Please make checks payable to VFIS.</i>		<b>Payment Due Date</b>
		<b>12/17/2014</b>

Description	Effective Date	Due Date	Future	Current
Policy Premium	11/10/2014	12/17/2014		\$16,340.00
Installment #2	12/10/2014	01/09/2015	\$5,362.00	
Installment #3	01/10/2015	02/09/2015	\$5,362.00	
Installment #4	02/10/2015	03/12/2015	\$5,362.00	
Installment #5	03/10/2015	04/09/2015	\$5,362.00	
Installment #6	04/10/2015	05/10/2015	\$5,362.00	
Installment #7	05/10/2015	06/09/2015	\$5,362.00	
Installment #8	06/10/2015	07/10/2015	\$5,362.00	
Installment #9	07/10/2015	08/09/2015	\$5,362.00	
Installment #10	08/10/2015	09/09/2015	\$5,350.00	
<b>Total Amount Due:</b>				<b>\$16,340.00</b>

If any policy or coverage is not wanted, please notify us immediately. Otherwise, an earned premium will be due the company for the time the policy was in force. Failure to remit payment will result in cancellation of coverage.

SR37

183 Leader Heights Road • P.O. Box 2726 • York, Pennsylvania 17405  
(717) 741-0911 • (800) 233-1957 • Fax (717) 747-7085 • [www.vfis.com](http://www.vfis.com)



CUMBERLAND FIRE DISTRICT  
3502 MENDON ROAD  
CUMBERLAND, RI 02864-0000

# INVOICE

<b>Remit Payment To:</b>  VFIS c/o M&T Bank PO Box 64904 Baltimore, MD 21264-4904	Customer #: <b>C66069</b> PB #: <b>15356</b>		
	Named Insured: <b>CUMBERLAND FIRE DISTRICT</b>		
	Policy Type: <b>Portfolio</b>		
	Policy Number: <b>VFIS-TR-2068270-00</b>		
	Contract Dates: <b>11/10/2014 TO 11/10/2015</b>		
	Trans Type: <b>Endorsement</b>		
	Effective Date: <b>11/10/2014</b>		
	<b>Invoice Date</b>	<b>Invoice Number</b>	<b>Payment Due Date</b>
<i>Please make checks payable to VFIS.</i>	<b>02/06/2015</b>	<b>137635107</b>	<b>03/08/2015</b>

Description	Effective Date	Due Date	Future	Current
Policy Premium AMENDING VEH #6 TO 1993	11/10/2014	03/08/2015		\$289.00
<b>Total Amount Due:</b>				<b>\$289.00</b>

If any policy or coverage is not wanted, please notify us immediately. Otherwise, an earned premium will be due the company for the time the policy was in force. Failure to remit payment will result in cancellation of coverage.

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Account	Policy Date	Cancel Date	Return Premium	New Policy Premium	Amount Due
Cumberland Fire District	3/12/14-15	11/10/2014	(\$18,646.00)	\$56,652.00	\$38,006.00
Cumberland Hill Fire District	10/1/14-15	11/10/2014	(\$40,317.00)	\$56,653.00	\$16,336.00
North Cumberland	7/1/14-15	11/10/2014	(\$21,310.00)	\$56,652.00	\$35,342.00
Valley Falls FD	7/1/14-15	11/10/2014	(\$37,137.00)	\$56,652.00	\$19,515.00
			(\$117,410.00)	\$226,609.00	\$109,199.00
Credit Balance on P&C					(\$17,017.00)
Balance Due					\$92,182.00

**Cumberland Fire District (Unified)**

**Gowrie/VFIS insurance premium breakdown by legacy district**

Updated: 3/20/2015

	<u>CFD</u>	<u>CHFD</u>	<u>NCFD</u>	<u>VFFD</u>	<u>Combined</u>	<u>Comments</u>
VFIS A&S Coverage	56,652	56,652	56,652	56,652	226,609	Allocated 25% each
VFIS P&C Coverage:						
Property	1,327	3,233	2,720	2,103	9,383	Allocated based on actual rating
Crime	174	174	174	174	694	Allocated 25% each
Portable equipment	382	382	382	382	1,527	Allocated 25% each
Auto	5,676	5,947	7,094	5,619	24,335	Allocated based on actual rating
General liability	3,037	3,037	3,037	3,037	12,149	Allocated 25% each
Management liability	1,752	1,752	1,752	1,752	7,007	Allocated 25% each
Umbrella liability	<u>2,445</u>	<u>2,445</u>	<u>2,445</u>	<u>2,445</u>	<u>9,780</u>	Allocated 25% each
Total	14,792	16,969	17,603	15,511	64,875	

Notes:

- Legacy districts' individual premium may not sum to combined total premium due to rounding.
- VFIS A&S and P&C policies run 11/10/2014 - 11/10/2015.
- Auto premium includes endorsement correcting one NCCFD vehicle's premium on 2/9/2015.
- Does not include Beacon Mutual workers' compensation policy.



**Date:** Tuesday, November 25, 2014 10:35 AM  
**From:** Michele Gertsch <micheleg@gowrie.com>  
**To:** 'ronchampagne@cox.net' <ronchampagne@cox.net>, 'Phillip Koutsogiane' <pklaw1@verizon.net>  
**Cc:** Patrick Connors <patrickc@gowrie.com>, Brad Preston <bradp@gowrie.com>  
**Subject:** VFIS Cumberland Fire District New Policies

Hi Ron,

Per our phone conversation I have attached the new Cumberland Fire District policies for P & C and A & S coverages effective 11/10/14-15 along with the invoices.

As discussed I will have the billing department apply the credits generated from the cancellation of the 4 district policies to the new Cumberland FD policy. The cancellation credits are outlined below. Please note we are waiting for the cancellation paperwork for Cumberland Hill FD which should be processed shortly.

<u>Amount</u>	<u>Customer #</u>	<u>Insured</u>	<u>Policy</u>
\$ (4,897.00)	C09716	N Cumberland FD	CM (P&C)
\$ (7,757.00)	C09716	N Cumberland FD	TR (P&C)
\$ (11,488.00)	C09678	Cumberland FD	TR (P&C)
\$ (9,215.00)	C09735	Valley Fire FD	TR (P&C)
<b>\$ (33,357.00)</b>		<b>Total P&amp;C Credit</b>	
\$ (21,310.00)	C09716	N Cumberland FD	A&S
\$ (18,646.00)	C09678	Cumberland FD	A&S
\$ (40,317.00)	C14561	Cumberland Hill FD	A&S
\$ (37,137.00)	C09735	Valley Fire FD	A&S
<b>\$(117,410.00)</b>		<b>Total A&amp;S Credit</b>	
<b>\$(150,767.00)</b>		<b>TOTAL CREDIT</b>	

The amount that will be due after credits are applied is \$92,182 for the A & S policy due by 12/17/14.

Total Credit	\$(150,767.00)
P&C Deposit	\$ 16,340.00
A&S Premium	\$ 226,609.00

**Balance Due: \$ 92,182.00**

If you have any questions, please feel free to give me a call. I will be sending the cancellation endorsements and invoices for each district to you in a separate email.

Regards,

**Michele Gertsch**

**FC-R-2015-26**  
**CUMBERLAND FIRE DISTRICT**

**Resolution: Approve the Finance Director to issue the Financial Audit RFP**

Be it resolved by the Cumberland Fire District as follows:

**Whereas,** The newly merged Cumberland Fire District has been managing the four separate budgets of the VF, CFD, CH and NC fire districts

**Whereas,** It is the desire of the merged district to have complete financial audits of the four districts.

**Whereas,** It is the requirement of the Department of Revenue to have the audits completed.

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

**Section 1.** Approve the CFD Finance Director to issue said Audit RFP. Filed named CumbFireFormFD-8AuditRFP2015dist and attached hereto

**Section 2.** This Resolution shall become effective upon passage.

Date adopted: April 28, 2015

\_\_\_\_\_  
Bruce Lemois, Chairman

\_\_\_\_\_  
Deborah Auclair, Clerk

## **DRAFT COPY FOR REVIEW AND APPROVAL PURPOSES**

### **CUMBERLAND, RHODE ISLAND FIRE DISTRICT**

### **REQUEST FOR PROPOSALS FOR PROFESSIONAL AUDITING AND AGREED-UPON SERVICES**

#### **INTRODUCTION**

The Cumberland Fire District is requesting proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal year ending 6/30/2015, with the option of auditing its financial statements for each of the 2 subsequent fiscal years. These audits are to be performed in accordance with generally accepted auditing standards, established by the American Institute of Certified Public Accountants, and the standards set forth for financial audits in the *Government Auditing Standards* issued by the Comptroller General of the United States.

Each year a determination shall be made whether the fire district has expended federal awards and the applicability of the provisions of the federal Single Audit Act of 1984, as amended by the Single Audit Act Amendments of 1996. If applicable, these audits are to be performed in accordance with the provisions of the federal Single Audit Act of 1984 as amended by the Single Audit Act Amendments of 1996 and U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of State and Local Governments and Non-Profit Organizations*. The federal government released new federal audit requirements for state and local governments receiving federal funds. The new audit requirements will become effective for audit periods beginning on or after December 26, 2014. References to OMB Circular A-133 as included herein shall be superseded by those new requirements (OMB Guidance 2 CFR part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards - Subpart F - Audit Requirements) for audit periods as of the applicable effective date.

To be considered, three(3) copies of a proposal must be received by the Cumberland Fire District, Attn: Thomas Bruce, Finance Director, Station 4 - Headquarters, 3502 Mendon Road, Cumberland, Rhode Island 02864 by 11:00 AM on 5/19/2015, at which time they will be opened. The Fire District reserves the right to reject any or all proposals submitted.

#### **BACKGROUND INFORMATION**

The Cumberland Fire Department, (CFD) provides emergency services to the Town of Cumberland, Rhode Island. The Department operates out of four stations located strategically throughout the town and provides services to an approximate population of 34,000 residing in an area of 28.6 square miles. The CFD employs approximately fifty-three (53) career personnel assigned over four platoons (shifts) in addition to six administrative staff members. All stations are staffed 24 hours a day, 7 days a week with career personnel. Currently, the Department holds an ISO rating of 4.

The locations of each of the CFD stations include Station 1, 555 High Street; Station 2, 1530 Mendon Road; Station 4-Headquarters, 3502 Mendon Road and Station 5, 50 Arnolds Mills Road. The central administrative and financial offices are located at the Station 4 Headquarters.

The Cumberland Fire District is governed by a seven member Fire Committee elected on a bi-annual basis. The Fire Committee is the actual audit client regarding the District annual audit engagements. The Chairperson of the Fire

Committee and audit client contact individual representing the Fire Committee is Chairman Bruce Lemois. Finance Director Thomas Bruce and Fire Chief Kenneth Finlay are also designated as audit client management contacts.

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## **PROCESS OF MERGER OF THE FOUR FORMER CUMBERLAND FIRE DISTRICTS**

In November of 2010, Cumberland voters approved a referendum to consolidate the four existing fire districts, into one service. Three options of merger were authorized by the referendum including the option, which was subsequently enacted, to merge the four independent fire districts into one combined independent district.

With subsequent action by the Cumberland Town Council, and with authorizing legislation approved by the State in July of 2013, the Cumberland, Cumberland Hill, North Cumberland and Valley Falls independent fire districts became one independent district, the Cumberland Fire District, in November of 2014.

The legislation creating the new consolidated Town-wide district, passed by Rhode Island General Assembly in July of 2013, specified a single taxation policy and the assumption of assets and personnel of the four former districts. All functions of the new District, in the same manner as the four former districts, would be independent from the local government of the Town of Cumberland.

Starting in November 2014, a seven-member Cumberland Fire Committee was elected. This Committee is elected to two year terms. Until June 30, 2015, the Fire Committee is managing the budgets of the four former fire districts. And for the fiscal year starting July 1, 2015, the Fire Committee will adopt one fire district budget and one fire tax rate.

The newly established CFD has been consolidating administrative functions and operations at its headquarters location. The District is managing the accounting and tax administration systems of the four former districts until June 30.

All four districts utilize "Vision" tax administration billing and accounts receivable software. CFD has contracted with Vision to merge the four taxpayer data bases into a single system prior to the July 1 fiscal year and the July issued annual tax bill. Three of the four districts utilize the "QuickBooks" accounting system and activity and financial reporting for each is completed by the former district Treasurer and a Tax Collector responsible for the bookkeeping. Their work will continue until fiscal period ending June 30, and for July 1, the CFD District is preparing to start the utilization of a single networked version of QuickBooks and the utilization of the single Vision tax administration system.

## **SPECIALIZED AUDIT REQUIREMENTS RELATED TO ONGOING MERGER**

- A. **Separate Audit Process of Four Former Districts:**Based on the current merger and administrative consolidation process, firms responding to this RFP must propose a separate audit and reporting process for each of the four fire districts responsible for their accounting and financial reporting for the fiscal year ending June 30, 2015.

B. **Consolidated Fund Financial Statements dated July 1, 2015:** The single consolidated CFD will start all the recording and reporting of financial activity starting July 1, 2015. The selected audit firm must provide, based on a separately proposed cost, July 1, 2015 fiscal year starting fund balance sheets, audit adjusting entries and account balances.

C. **Other Factors Related to the Specialized Audit Requirements:**

- Each of the four districts maintains all operating activity in a single General Fund.
- In total, the four districts have less than ten smaller Special Revenue funds devoted to restricted activity and funds such as inspection fees or healthcare reserves.
- Annually, the Treasurer of each district has provided unaudited year-end financial statements as well as monthly budget variance reports to their respective Board of Directors and since January 1, 2015 have provided this same information to the CFD administration.
- As of March 31, 2015, all tax collection and accounting activity has been recorded in each of the respective systems of the four districts.
- Bank reconciliations are completed for all months through March 31, 2015.
- Payroll will be consolidated under a single vendor as of July 1. This single vendor has been selected and already services two of the four districts.
- Bank activity starting July 1 for General Fund revenue, expense and other transactions will be processed by newly established bank accounts. Current activity based bank accounts of the four districts will stop on June 30, 2015.

**PROPOSAL CALENDAR**

Request for proposals issued April 29, 2015  
 Pre-proposal Questions May 15, 2015  
 Questions regarding this Request for Proposal should be directed to Thomas Bruce, Finance Director, at [tbruce@cumberlandfire.org](mailto:tbruce@cumberlandfire.org) and Fire Committee Chairman Bruce Lemois.  
 Due date for proposals May 19, 2015

**EVALUATION OF PROPOSALS**

An evaluation committee will evaluate the proposals using the following scoring weights resulting in a maximum score of 100points:

	<b>Maximum points</b>
Overall qualifications and experience of the firm and the specific engagement personnel to be assigned focusing on experiences with governmental entities and the specific line of business or services provided by the entity to be audited.	40
Overall audit approach and audit strategy described/outlined in the proposal and firm capacity to perform the engagement within the specified timeframe (prior experience of the firm in meeting timelines should be factored in here)	30
Audit fees - See formula for points awarded for audit fees (*) 30	30
<b>Maximum evaluation points 100</b>	<b>100</b>

\* Evaluation technique – audit fees

Audit fee score = (lowest bid/bid for firm being evaluated) X 30 points

**Example:** Assuming 3 bids received were: (firm A) - \$40,000, (firm B) - \$46,000, (firm C) - \$50,000

Firm A (the lowest bidder)	awarded 30 points	$\$40,000/\$40,000 \times 30 \text{ points} = 30$
Firm B	awarded 26 points	$\$40,000/\$46,000 \times 30 \text{ points} = 26$
Firm C	awarded 24 points	$\$40,000/\$50,000 \times 30 \text{ points} = 24$

## NOTIFICATION AND CONTRACT DATES

Notification of Award	5/28/2015
Contract date	6/10/2015

## DATE AUDIT MAY COMMENCE

The four individual former fire districts will have records and draft financial statements ready for audit and available July 24, 2015. However, certain records will be available as early June 15, 2015 for transaction testing, review of internal controls, the review of public meeting minutes and other process

## DUE DATES FOR COMPLETION OF AUDIT AND DELIVERY OF REPORTS

As prescribed in a meeting on April 20, 2015, Auditor General Dennis Hoyle and the District agreed that the separate audit processes and reports of the four individual districts must be completed by the selected audit firm on or before September 30, 2015. The annual audit of each of the four districts shall be completed and final audit reports (inclusive of all audit communications) related to the financial statements shall be delivered to the fire district, the Town Clerk for the Town in which the fire district is located, the State Auditor General, and the State Division of Municipal Finance by September 30, 2015. All other reports required by this engagement shall be due by December 31, 2015 which is within six months after the close of the fiscal year for each year (as required by Section [45-10-4](#) and [44-5-69](#) of the General Laws). For example, for a fire district with a fiscal year ending June 30, the reports must be filed by December 31 of each year.

The additional audit reports relating to federal awards (if applicable) and required by the Single Audit Act of 1984, as amended in July 1996, shall be submitted no later than nine months after the close of the fiscal year for each year. Refer to the applicable OMB Guidance in effect for the audit period for further details on the requirements.

## QUALIFICATIONS OF AUDITOR

1. The firm selected for the audit shall be a firm of certified public accountants holding a valid license in the State of Rhode Island or from another state having equal professional standards.
2. The audit organization and the individuals responsible for planning, directing, conducting substantial portions of the fieldwork, or reporting on government audits shall meet the continuing educational requirements of *Government Auditing Standards* issued by the Comptroller General of the United States.
3. The audit organization shall have an appropriate internal quality control system in place and participate in an external quality control review program as required by *Government Auditing Standards*.
4. The audit organization shall provide a copy of their most recent external quality control review report and also submit the results of any subsequent review performed during the term of the contract to the fire district and the Auditor General.

## AUDIT CONTRACT

1. The audit contract will be applicable to a period of fiscal years. Each year must be treated as a separate audit. The contract period shall not exceed three years.
2. Audit contracts covering more than one year shall specify an audit fee for each year. The audit fee shall be inclusive of all expenses.
3. Continuation beyond the initial fiscal year of the three-year contract will be at the discretion of the fire district.
4. Any representations made with the submission will be relied upon and if proven to be false will be grounds for termination of the contract, if awarded. False representations will also be grounds for forfeiture of all payments under the contract. This will not limit the fire district from seeking any other legal or equitable remedies.

## ADDITIONAL WORK

1. Any amendments to the contract for additional work will be negotiated in good faith.
2. In accordance with *Government Auditing Standards*, if the firm provides non-audit services, it must evaluate whether providing the services creates independence impairment with respect to the audit of the fire district.

## AUDIT STANDARDS

1. The audit shall be conducted in accordance with generally accepted auditing standards established by the American Institute of Certified Public Accountants and with the standards for financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.
2. If a single audit is required, then the standards contained in the amended (July 1996) Single Audit Act of 1984 and the provisions of revised OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, must also be followed. The federal government released new federal audit requirements for state and local governments receiving federal funds. The new audit requirements will be effective for audit periods beginning on or after December 26, 2014. References to OMB Circular A-133, as included herein, shall be superseded by those new requirements (OMB Guidance 2 CFR part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards - Subpart F – Audit Requirements) for audit periods as of the applicable effective date.

## AUDIT SCOPE

The financial statements to be presented and reported upon by the private auditor shall include:

- Basic financial statements as required by the *Governmental Accounting Standards Board*;
- Required Supplementary Information:
  - Management's Discussion and Analysis
  - Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

- Supplementary financial statements, schedules and information (with auditor's opinion reference that they are fairly stated in all material respects in relation to the basic financial statements as a whole):
  - Tax Collector's Annual Report - a statement as to uncollected taxes outstanding at the close of the last fiscal year according to the years for which the taxes were assessed;

Modify as applicable:

- Combining Fund-level Statements (*at the option of the fire district*)
  - Supplementary Schedule of Expenditures of Federal Awards, if applicable;
- Major Federal Programs: If applicable, an audit of major programs in accordance with criteria outlined in OMB Circular A-133 shall be performed and the auditors shall express an opinion on compliance for each major program. The federal government released new federal audit requirements for state and local governments receiving federal funds. The new audit requirements will be effective for audit periods beginning on or after December 26, 2014. References to OMB Circular A-133 as included herein shall be superseded by those new requirements (OMB Guidance 2 CFR part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards - Subpart F – Audit Requirements) for audit periods as of the applicable effective date, and
  - Other schedules as may be required by the fire district.

## AUDIT REPORTS

Draft copies of all audit report(s) and the management letter shall be submitted to the District Finance Director and the Fire Committee Chairman of the fire district prior to the exit conference so that there will be adequate time for review.

Reports to be submitted, depending on the scope of the engagement, may include:

- a. Reports on:
  1. The fair presentation of the basic financial statements in accordance with generally accepted accounting principles based upon an audit performed in accordance with generally accepted auditing standards *and Government Auditing Standards*. The auditor shall also make reference to, but not opine on, required supplementary information consistent with reporting guidance in the applicable AICPA Audit Guide.
  2. Supplementary financial statements, schedules and information, are fairly stated in all material respects in relation to the basic financial statements as a whole.
  3. Compliance and on internal control over financial reporting based on an audit of financial statements performed in accordance with *Government Auditing Standards*.
- b. Reports required under trust agreements, loan agreements, etc., if applicable.

- c. Reports and summaries related to major federal financial assistance programs as required by OMB Guidance (the auditor should refer to applicable OMB guidance in effect and the applicable AICPA Audit Guide for reporting guidance).
- d. Other reports requested by the fire district, as applicable.

## **MANAGEMENT LETTER**

A management letter, if applicable, shall be provided upon completion of the audit to District Fire Committee and Finance Director of the fire district, with copies to the Division of Municipal Finance and the Auditor General.

The management letter should include comments, and/or recommendations beyond those included in the reports described above, on such matters as:

- Policies, procedures and practices employed by the fire district.
- Control deficiencies that are not significant deficiencies or material weaknesses.
- Use of resources to provide a governmental service in a reasonable, judicious, economical, and efficient manner.
- Compliance with state laws pertaining to the fire district and with rules and regulations established by the fire district.

## **ADDITIONAL INFORMATION TO BE PROVIDED TO THE FIRE DISTRICT**

**Proposer technical qualifications**- the proposer shall, at a minimum, describe the following in the proposal:

- the current status of the professional license of the firm, partner-in-charge, and senior accountant in charge of the fieldwork;
- staffing information including: firm size, number of staff allocated to the audit job, relevant qualifications and experience of each person assigned to the audit job;
- the amount and type of professional liability coverage;
- list of any professional complaints pending or resolved against the firm or any of its partners with the state boards of accountancy, or any self-regulatory, professional or government authority including but not limited to the AICPA, or Rhode Island Board of Accountancy;
- information regarding any lawsuits or claims against the firm, pending or resolved;
- a statement of relevant experience including a list of governmental audits performed in the last five years;
- expected time budget and completion date for the audit;

**Representations** - the following representations shall be provided as part of the proposal:

- a written representation that there exist no client conflicts which would inhibit the ability to perform the audit in accordance with professional standards;
- a written representation that the private auditor is independent under the requirements of the American Institute of Certified Public Accountants including those in Interpretation 10 of Rule 101 of the AICPA Code of Professional Ethics and *Government Auditing Standards*;
- a written representation that the private auditor meets the continuing educational requirements of *Government Auditing Standards*;
- a written representation that the private auditor has an appropriate internal quality control system in place and has participated in an external quality control review program as required by *Government Auditing Standards*. The firm will provide the Fire District and Auditor General with a copy of its most recent external quality control review report; and
- a written representation that the private auditor is familiar with generally accepted accounting principles for state and local government units and with the generally accepted auditing standards promulgated by the American Institute of Certified Public Accountants; *Government Auditing Standards* issued by the Comptroller General of the United States; the Single Audit Act of 1984 as amended in July 1996; the provisions of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and OMB Guidance 2 CFR part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards - Subpart F – Audit Requirements. The private auditor will conduct the audit and report in accordance with those standards.

**FC-R-2015-26  
CUMBERLAND FIRE DISTRICT**

**Resolution: Approve payment of Greenwood Emergency Vehicles invoice**

Be it resolved by the Cumberland Fire District as follows:

**Whereas,** The CFD had loaned Engine 5 to the Albion Fire District

**Whereas,** It is general policy that the entity borrowing any equipment be responsible for any and all repairs.

**Whereas,** Albion Fire District had to take Engine in for repairs

**Whereas,** After inspection the repair facility documented repairs needed that were obvious repairs that had become needed of a period of time much longer than the Albion Fire District had possession of the truck.

**Whereas,** The Albion Fire District has requested that we share in the cost on a 50% basis.

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

**Section 1.** Approve the CFD Finance Director to said payment in the amount of \$2,616.36 directly to the Albion Fire District as a reimbursement.

**Section 2.** This Resolution shall become effective upon passage.

Date adopted: April 28, 2015

---

Bruce Lemois, Chairman

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Deborah Auclair, Clerk

# SRO Invoice



Number: 0000057083  
Date: 4/17/2015

530 JOHN DIETSCH BOULEVARD  
NORTH ATTLEBORO, MA 02763-1080

Salesperson:  
Customer: 7

Phone (508) 695-7138

Sold To	Ship To
---------	---------

Albion Fire District  
38 School Street  
P.O. Box 579  
Albion, RI 02802 USA

Albion Fire District  
38 School Street  
P.O. Box 579  
Albion, RI 02802 USA

Customer P.O.	SRO	SRO Type	Description	Terms
	0000035870	Service	ALBION FD,RI TRUCK 5	Net 15

Unit: 12952      01/05/1994      In Service Date: 1/5/1994  
Unit Description: TRUCK 5      Mfg Name: E-One      Mileage: 80,119  
VIN Number: 4ENRAAA4P10002957

Operation	Description	Price	Qty	Amount
-----------	-------------	-------	-----	--------

5      DRAIN & BLOW DOWN TRUCK

Correction: Drained and blew down truck.

Total for Operation: 5 DRAIN & BLOW DOWN TRUCK 0.00

10      QUOTE: LEAK @ LEFT SIDE OUTRIGGER

Correction: VALVE BOX

INSPECTED FOR LEAK AND FOUND (1) OF (2) BOLTS HOLDING BLOCK TO CYLINDER WAS BROKEN. REMOVED AND INSPECTED BLOCK. FOUND BLOCK IS NO GOOD AND NEEDS REPLACEMENT. ALSO FOUND (4) HYDRAULIC HOSES ARE NO GOOD.

RECOMMEND INSTALLING NEW BLOCK ASSEMBLY. ALSO FABRICATE AND INSTALL (4) NEW HYDRAULIC HOSES AND (1) STEEL LINE. STEAM CLEAN AREA AND TEST.

\*QUOTE INCLUDES INSPECTION TIME\*

Installed upgraded block assembly with all new cartridges. Also fabricated and installed (4) new hydraulic hoses and (1) steel line. Steam cleaned area and filled hydraulic tank. Tested ok.

Quoted 2,574.48

Total for Operation: 10 QUOTE: LEAK @ LEFT SIDE OUTRIGGER 2,574.48

2,574.48

SRO# 0000035870

Visit [www.GreenwoodEV.com](http://www.GreenwoodEV.com) for exclusive offers

Contact: Chief Richard Andrews

	Subtotal	*****
	Shipping and Handling	*****
	Sales Tax	*****
	Trade Discount	*****
	Payment/Credit Amount	*****
	<b>Balance</b>	*****

\$ 2616.36  
to Albion

# SRO Invoice



530 JOHN DIETSCH BOULEVARD  
NORTH ATTLEBORO, MA 02763-1080

Phone (508) 695-7138

Number: 0000057083

Date: 4/17/2015

Salesperson:

Customer: 7

**Sold To** **Ship To**

Albion Fire District  
38 School Street  
P.O. Box 579  
Albion, RI 02802 USA

Albion Fire District  
38 School Street  
P.O. Box 579  
Albion, RI 02802 USA

Customer P.O.	SRO	SRO Type	Description	Terms
	0000035870	Service	ALBION FD,RI TRUCK 5	Net 15

11 BLOCK ASSEMBLY IS NO LONGER AVAILABLE

**Correction:** WITHOUT CARTRIDGES.

RECOMMEND INSTALLING UPGRADED BLOCK ASSEMBLY WITH ALL NEW CARTRIDGES

\*MATERIAL ONLY, NO ADDITIONAL LABOR\*

New upgraded block installed on operation (10).

Quoted

1,315.63

Total for Operation: 11 BLOCK ASSEMBLY IS NO LONGER AVAILABI

1,315.63

20 QUOTE: HEAD LIGHTS GOING ON/OFF

**Correction:** WHILE DRIVING

REMOVED STEERING COLUMN COVERS AND HEADLIGHT ASSEMBLY. INSPECTION AND FOUND POOR CONNECTION AT HIGH/LOW PLUG. JUMPER WIRE WAS LOOSE IN PLUG AND SHORTING OUT. CUT OUT PLUG AND CONNECTED WIRES. TESTED OPERATION AND TESTED OK.

\*REPAIR HAS BEEN COMPLETED\*

Quoted

180.00

Total for Operation: 20 QUOTE: HEAD LIGHTS GOING ON/OFF

180.00

30 QUOTE: LEFT JACK DOWN LIGHT NOT WORKING

4,550.11

SRO# 0000035870

Visit [www.GreenwoodEV.com](http://www.GreenwoodEV.com) for exclusive offers

Contact: Chief Richard Andrews

Subtotal	*****
Shipping and Handling	*****
Sales Tax	*****
Trade Discount	*****
Payment/Credit Amount	*****
<b>Balance</b>	*****

# SRO Invoice



530 JOHN DIETSCH BOULEVARD  
NORTH ATTLEBORO, MA 02763-1080

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Albion Fire District  
38 School Street  
P.O. Box 579  
Albion, RI 02802 USA

Customer P.O.	SRO	SRO Type	Description	Terms
	0000035870	Service	ALBION FD,RI TRUCK 5	Net 15

**Correction:** INSPECTED AND TRACED PROBLEM TO CORRODED POWER WIRE IN JUNCTION BOX ON TOP OF RIGHT SIDE OUTRIGGER. REPAIRED WIRE AND TESTED OPERATION. TESTED OK.  
\*REPAIR HAS BEEN COMPLETED\*

Quoted	480.00
Total for Operation: 30 QUOTE: LEFT JACK DOWN LIGHT NOT WORK	480.00

40 (1) FUEL TANK STRAP HAS ROTTED AWAY.

**Correction:** ONLY (1) STRAP IS HOLDING TANK.

RECOMMEND INSTALLING (2) NEW STRAPS AND RUBBER.

Unbolted broken straps and installed new straps and rubber. Tested ok.

Quoted	682.60
Total for Operation: 40 (1) FUEL TANK STRAP HAS ROTTED AWAY.	682.60

5,232.71

SRO# 0000035870

*Visit [www.GreenwoodEV.com](http://www.GreenwoodEV.com) for exclusive offers*

Contact: Chief Richard Andrews

Subtotal	5,232.71
Shipping and Handling	0.00
Sales Tax	0.00
Trade Discount	0.00
Payment/Credit Amount	0.00
<b>Balance</b>	<b>5,232.71</b>

This is a consolidated time line for projects:

- March 16, 2015 — Have meeting with Pension Board scheduled  
Reschedule cancelled meeting with DOR
- March 20, 2015 — Secure new agreement with Visions (Tax Base software supplier)  
Check on State mailing bills
- March 24, 2015 — Present items for section 1, Administrative Employees for approval  
(Full Committee) Present Visions Contract and Tax policies for approval
- March 30, 2015 — Committee formed to structure the physical collection of taxes to be formed  
Cash flow projections needed, along with recommendation on TANS  
No committee was needed. Physical collections will be handled in house with the potential for 2 part time employees for summer.  
Finance Director has determined that TANS will not be needed
- April 1, 2015 — Goal date for four data bases being merged
- May 26, 2015 — As a result of the items approved on 3/24 and the hiring process, final  
(Full Committee) candidates will be presented for approval.  
Present banking policies for approval  
Present a time line for the Audit bidding process, include DOR approved specs  
Approve budget time line as suggested in item nine  
Complete compiling the indus and comm taxpayer list from CFD
- May 5, 2015 — Pre-Bid conference for banking RFP
- April 30, 2015 — Pension item completed to complete the CBA  
If needed, provide plans for TANS
- May 1, 2015 — Target date to complete CBA  
Have final budget completed
- May 5, 2015 — Transmit budget to full committee
- May 7, 2015 — Second ad in the VB for budget
- May 12, 2015 — 1<sup>st</sup> Budget Hearing
- May 12, 2015 — Banking bid results submitted for final approval
- May 7, 2015 — Third ad in the VB for budget
- May 18, 2015 — 2<sup>nd</sup> Budget vote and first vote  
Vote on the levy
- May 20, 2015 — 2<sup>ND</sup> and final vote on budget. Other resolutions as needed
- June 15, 2015 — Have new bank accounts established and ready for the transfer on July 1

**CFD CONSOLIDATED BUDGETS**  
**YTD 03-31-2015**

	CONSOLIDATED CFD BUDGET			CFD, Station 2			CHFD, Station 4			NCFD, Station 5			VFFD, Station 1			
	CONSOLIDATED BUDGET 2014-2015	YTD 3/31/2015	VARIANCE	CFD BUDGET 2014-2015	CFD YTD 3/31/2015	CFD VARIANCE	CHFD BUDGET 2014-2015	CHFD YTD 3/31/2015	CHFD VARIANCE	NCFD BUDGET 2014-2015	NCFD YTD 3/31/2015	NCFD VARIANCE	VFFD BUDGET 2014-2015	VFFD YTD 3/31/2015	VFFD VARIANCE	
<b>OFFICE SUPPLIES</b>																
1	Advertising	2,200.00	2,908.22	(708.22)	500.00	851.68	(351.68)	700.00	600.38	99.62	1,000.00	1,456.16	(456.16)		0.00	
2	Office Supplies	13,450.00	7,948.41	5,501.59	2,000.00	1,528.60	471.40	9,450.00	4,901.22	4,548.78	1,000.00	1,326.54	(326.54)	1,000.00	192.05	807.95
2a	Postage	4,100.00	1,563.39	2,536.61	700.00	775.43	(75.43)			0.00	2,400.00	787.96	1,612.04	1,000.00	1,000.00	
2b	Bank Fees	1,250.00	1,122.30	127.70	1,250.00	1,122.30	127.70			0.00			0.00		0.00	
3	Printing	250.00	313.38	(63.38)	250.00	313.38	(63.38)			0.00			0.00		0.00	
4	Tax Expenses	12,500.00	11,556.53	943.47	3,800.00	4,191.98	(391.98)			0.00	4,000.00	2,709.09	1,290.91	4,700.00	4,655.46	44.54
	Computer Development Program	3,310.00	1,006.48	2,303.52				2,310.00	556.48	1,753.52	1,000.00	450.00	550.00	0.00	0.00	
5	Office Equipment	1,000.00	1,342.83	(342.83)	1,000.00	1,342.83	(342.83)			0.00			0.00		0.00	
	<b>OFFICE SUPPLIES TOTAL</b>	<b>38,060.00</b>	<b>27,761.54</b>	<b>10,298.46</b>	<b>9,500.00</b>	<b>10,126.20</b>	<b>(626.20)</b>	<b>12,460.00</b>	<b>6,058.08</b>	<b>6,401.92</b>	<b>9,400.00</b>	<b>6,729.75</b>	<b>2,670.25</b>	<b>6,700.00</b>	<b>4,847.51</b>	<b>1,852.49</b>
<b>ADMINISTRATIVE COST</b>																
6	Accounting	9,850.00	11,593.50	(1,743.50)	6,000.00	8,968.50	(2,968.50)	3,850.00	2,625.00	1,225.00			0.00		0.00	
6b	Payroll Comp Exp	18,450.00	11,785.72	6,664.28	3,500.00	3,351.19	148.81	2,450.00	1,854.10	595.90	7,500.00	3,799.77	3,700.23	5,000.00	2,780.66	2,219.34
	Tax Collection Fees	0.00	11,575.00	(11,575.00)						0.00	0.00	11,575.00	(11,575.00)		0.00	
	Annual Meeting - station 1	718.00	484.60	233.40						0.00			0.00	718.00	484.60	233.40
	Collector & Treasurer Expenses ?	3,360.00	4,257.16	(897.16)						0.00			0.00	3,360.00	4,257.16	(897.16)
7	Clerk	5,675.00	3,677.07	1,997.93	1,700.00	1,275.03	424.97			0.00	2,575.00	1,502.04	1,072.96	1,400.00	900.00	500.00
7a	Stenographer	200.00	300.00	(100.00)	200.00	300.00	(100.00)			0.00			0.00		0.00	
8	Commissioners	27,500.00	23,387.21	4,112.79	10,500.00	5,750.00	4,750.00	1,000.00	7,837.50	(6,837.50)	8,500.00	5,799.71	2,700.29	7,500.00	4,000.00	3,500.00
9	Insurance	259,153.00	334,551.01	(75,398.01)	71,000.00	15,208.54	55,791.46	62,733.00	158,373.15	(95,640.15)	52,700.00	88,352.32	(35,652.32)	72,720.00	72,617.00	103.00
10	Legal	25,000.00	23,992.94	1,007.06	7,500.00	18,326.09	(10,826.09)	5,000.00		5,000.00	7,500.00	2,912.50	4,587.50	5,000.00	2,754.35	2,245.65
11	Moderator	100.00	100.00	0.00	100.00	100.00	0.00			0.00			0.00		0.00	
11a	Unemployment	0.00	0.00	0.00	0.00	0.00	0.00			0.00			0.00		0.00	
	Clarke Payment - Station 5	6,000.00	30,000.00	(24,000.00)	0.00	0.00	0.00			0.00	6,000.00	30,000.00	(24,000.00)		0.00	
	Administrative Assistant	26,000.00	17,659.69	8,340.31	0.00	0.00	0.00			0.00	13,000.00	9,859.69	3,140.31	13,000.00	7,800.00	5,200.00
	Treasurer	39,060.00	25,558.33	13,501.67	0.00	0.00	0.00	9,410.00	5,428.33	3,981.67	17,000.00	12,750.75	4,249.25	12,650.00	7,379.25	5,270.75
12	Tax Coll/Assessor/Treasurer	87,044.00	68,277.02	18,766.98	30,500.00	32,763.62	(2,263.62)	26,544.00	15,286.09	11,257.91	15,000.00	11,250.00	3,750.00	15,000.00	8,977.31	6,022.69
	<b>ADMINISTRATIVE COST TOTAL</b>	<b>508,110.00</b>	<b>567,199.25</b>	<b>(59,089.25)</b>	<b>131,000.00</b>	<b>86,042.97</b>	<b>44,957.03</b>	<b>110,987.00</b>	<b>191,404.17</b>	<b>(80,417.17)</b>	<b>129,775.00</b>	<b>177,801.78</b>	<b>(48,026.78)</b>	<b>136,348.00</b>	<b>111,950.33</b>	<b>24,397.67</b>
<b>PAYROLL</b>																
13	Blue Cross	786,896.95	544,018.42	242,878.53	142,000.00	127,749.71	14,250.29	240,000.00	117,168.14	122,831.86	237,000.00	158,962.11	78,037.89	167,896.95	140,138.46	27,758.49
13a	Health Reimbursement	15,000.00	9,694.42	5,305.58	15,000.00	9,694.42	5,305.58			0.00			0.00		0.00	
14	Clothing Allowance	49,035.00	50,115.88	(1,080.88)	13,000.00	13,000.00	0.00	9,800.00	10,194.40	(394.40)	11,500.00	11,050.00	450.00	14,735.00	15,871.48	(1,136.48)
15	Delta Dental	26,200.00	18,039.63	8,160.37	11,500.00	10,255.03	1,244.97	14,700.00	7,784.60	6,915.40			0.00		0.00	
16	Full Time Salary	2,993,866.44	2,124,595.62	869,270.82	699,000.00	626,491.97	72,508.03	785,542.96	350,544.45	434,998.51	736,000.00	556,464.97	179,535.03	773,323.48	591,094.23	182,229.25
17	Full Time Pension	514,390.64	442,740.51	71,650.13	152,000.00	135,407.81	16,592.19	50,930.00	86,148.87	(35,218.87)	154,000.00	115,805.36	38,194.64	157,460.64	105,378.47	52,082.17
18	Longevity Pay	78,258.11	102,324.50	(24,066.39)	31,500.00	31,353.97	146.03			13,900.75			0.00	46,758.11	57,069.78	(10,311.67)
19	Payroll Taxes	299,956.23	232,189.97	67,766.26	75,500.00	71,950.72	3,549.28	60,200.00	37,800.34	22,399.66	78,000.00	70,330.96	7,669.04	86,256.23	52,107.95	34,148.28
20	Other	0.00	0.00	0.00	0.00	0.00	0.00			0.00			0.00		0.00	
20a	Military Leave (OT)	0.00	0.00	0.00	0.00	0.00	0.00			0.00			0.00		0.00	
20b	VAC (OT to cover Vac)	83,500.00	90,270.46	(6,770.46)	83,500.00	90,270.46	(6,770.46)			0.00			0.00		0.00	
20c	Holiday	41,000.00	61,942.57	(20,942.57)	41,000.00	39,530.17	1,469.83			22,412.40			(22,412.40)		0.00	
20d	OT (Overtime)	414,000.00	473,286.94	(59,286.94)	14,000.00	31,920.73	(17,920.73)	83,582.90		(83,582.90)	210,000.00	196,131.69	13,868.31	190,000.00	161,651.62	28,348.38
20e	SICK (OT to cover Sick)	40,000.00	55,204.54	(15,204.54)	40,000.00	55,204.54	(15,204.54)			0.00			0.00		0.00	
20f	Sick Time Payout	5,000.00	4,712.64	287.36	5,000.00	4,712.64	287.36			0.00			0.00		0.00	
21	EMT/MAIN/EMS/Training	0.00	0.00	0.00	0.00	0.00	0.00			0.00			0.00		0.00	
22	Life Insurance	4,920.00	4,910.00	10.00	1,700.00	1,690.00	10.00	3,220.00	3,220.00	0.00			0.00		0.00	
23a	Call Force	67,592.00	25,936.50	41,655.50	20,000.00	10,000.00	10,000.00			0.00	15,000.00	1,824.50	13,175.50	32,592.00	14,112.00	18,480.00
23b	Call Force -Chief	0.00	0.00	0.00	0.00	0.00	0.00			0.00			0.00		0.00	
	<b>PAYROLL TOTAL</b>	<b>5,419,615.37</b>	<b>4,239,982.60</b>	<b>1,179,632.77</b>	<b>1,344,700.00</b>	<b>1,259,232.17</b>	<b>85,467.83</b>	<b>1,164,392.96</b>	<b>732,756.85</b>	<b>431,636.11</b>	<b>1,441,500.00</b>	<b>1,110,569.59</b>	<b>330,930.41</b>	<b>1,469,022.41</b>	<b>1,137,423.99</b>	<b>331,598.42</b>
<b>DUES &amp; CONVENTIONS</b>																
24	Chief's Convention	1,500.00	855.29	644.71	250.00	0.00	250.00			0.00	1,250.00	855.29	394.71		0.00	
25	Professional Dues	950.00	145.00	805.00	500.00	145.00	355.00			0.00	450.00	355.00	450.00		0.00	
	<b>DUES &amp; CONVENTIONS TOTAL</b>	<b>2,450.00</b>	<b>1,000.29</b>	<b>1,449.71</b>	<b>750.00</b>	<b>145.00</b>	<b>605.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,700.00</b>	<b>855.29</b>	<b>844.71</b>	<b>0.00</b>	<b>0.00</b>	
<b>UTILITIES</b>																
26a	Shared Communications	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00			0.00			0.00		0.00	
26b	Shared Fire Box Service Fees	0.00	0.00	0.00	0.00	0.00	0.00			0.00			0.00		0.00	
27a	Electric	32,450.00	27,084.27	5,365.73	5,750.00	5,711.93	38.07	8,400.00	7,365.06	1,034.94	7,000.00	5,770.23	1,229.77	11,300.00	8,237.05	3,062.95
27b	Heat	21,700.00	20,106.91	1,593.09	3,500.00	3,322.26	177.74	5,000.00	3,777.85	1,222.15	8,000.00	6,043.22	1,956.78	5,200.00	6,963.58	(1,763.58)
28	Telephone	16,325.00	12,579.87	3,745.13	4,500.00	4,304.34	195.66	3,850.00	2,386.94	1,463.06	5,500.00	3,583.56	1,916.44	2,475.00	2,305.03	169.97
29	Water	1,000.00	979.23	20.77	1,000.00	979.23	20.77			0.00			0.00		0.00	
30	Sewer Assessment / Usage	3,810.00	3,617.77	192.23	1,250.00	1,393.90	(143.90)	500.00	338.86	161.14			0.00	2,060.00	1,885.01	174.99
31	Hydrant Fees	211,213.78	186,091.25	25,122.53	49,500.00	49,500.00	0.00			0.00	85,000.00	84,150.00	850.00	76,713.78	52,441.25	24,272.53
	<b>UTILITIES TOTAL</b>	<b>288,498.78</b>	<b>250,459.30</b>	<b>38,039.48</b>	<b>67,500.00</b>	<b>65,211.66</b>	<b>2,288.34</b>	<b>17,750.00</b>	<b>13,868.71</b>	<b>3,881.29</b>	<b>105,500.00</b>	<b>99,547.01</b>	<b>5,952.99</b>	<b>97,748.78</b>	<b>71,831.92</b>	<b>25,916.86</b>
<b>TRAINING</b>																

**CFD CONSOLIDATED BUDGETS**  
**YTD 03-31-2015**

CONSOLIDATED CFD BUDGET				CFD, Station 2			CHFD, Station 4			NCFD, Station 5			VFFD, Station 1			
	CONSOLIDATED BUDGET 2014-2015	YTD 3/31/2015	VARIANCE	CFD BUDGET 2014-2015	CFD YTD 3/31/2015	CFD VARIANCE	CHFD BUDGET 2014-2015	CHFD YTD 3/31/2015	CHFD VARIANCE	NCFD BUDGET 2014-2015	NCFD YTD 3/31/2015	NCFD VARIANCE	VFFD BUDGET 2014-2015	VFFD YTD 3/31/2015	VFFD VARIANCE	
32	Training	21,500.00	13,089.18	8,410.82	4,000.00	1,885.00	2,115.00	3,500.00	2,689.00	811.00	9,000.00	6,360.40	2,639.60	5,000.00	2,154.78	2,845.22
33	Education	13,500.00	4,554.93	8,945.07	4,000.00	3,615.93	384.07			0.00	4,500.00		4,500.00	5,000.00	939.00	4,061.00
33A	Professional Development	500.00	0.00	500.00	500.00	0.00	500.00			0.00			0.00			0.00
<b>TRAINING TOTAL</b>		<b>35,500.00</b>	<b>17,644.11</b>	<b>17,855.89</b>	<b>8,500.00</b>	<b>5,500.93</b>	<b>2,999.07</b>	<b>3,500.00</b>	<b>2,689.00</b>	<b>811.00</b>	<b>13,500.00</b>	<b>6,360.40</b>	<b>7,139.60</b>	<b>10,000.00</b>	<b>3,093.78</b>	<b>6,906.22</b>
<b>BUILDING</b>																
36	Station Improvements	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00			0.00			0.00			0.00
37	Station Maintenance	35,025.00	51,389.46	(16,364.46)	4,000.00	3,422.98	577.02	12,950.00	8,352.88	4,597.12	7,500.00	5,332.91	2,167.09	10,575.00	34,280.69	(23,705.69)
<b>BUILDING TOTAL</b>		<b>38,025.00</b>	<b>51,389.46</b>	<b>(13,364.46)</b>	<b>7,000.00</b>	<b>3,422.98</b>	<b>3,577.02</b>	<b>12,950.00</b>	<b>8,352.88</b>	<b>4,597.12</b>	<b>7,500.00</b>	<b>5,332.91</b>	<b>2,167.09</b>	<b>10,575.00</b>	<b>34,280.69</b>	<b>(23,705.69)</b>
<b>APPARATUS</b>																
39	Fuel & Oil	61,300.00	36,008.45	25,291.55	10,000.00	8,181.03	1,818.97	13,300.00	5,139.54	8,160.46	23,000.00	14,956.15	8,043.85	15,000.00	7,731.73	7,268.27
40	Repairs & Maintenance	73,200.00	57,506.05	15,693.95	16,000.00	14,691.33	1,308.67	10,600.00	6,261.07	4,338.93	19,800.00	16,092.26	3,707.74	26,800.00	20,461.39	6,338.61
<b>APPARATUS TOTAL</b>		<b>134,500.00</b>	<b>93,514.50</b>	<b>40,985.50</b>	<b>26,000.00</b>	<b>22,872.36</b>	<b>3,127.64</b>	<b>23,900.00</b>	<b>11,400.61</b>	<b>12,499.39</b>	<b>42,800.00</b>	<b>31,048.41</b>	<b>11,751.59</b>	<b>41,800.00</b>	<b>28,193.12</b>	<b>13,606.88</b>
<b>EQUIPMENT</b>																
41	Shared Air Supply / PPE Maint.	1,200.00	664.10	535.90	500.00	0.00	500.00	0.00	289.10	(289.10)	350.00		350.00	350.00	375.00	(25.00)
42	Communication Upgrading	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00			0.00			0.00			0.00
43	Equipment Repair	13,555.00	6,278.44	7,276.56	2,000.00	920.52	1,079.48	1,050.00		1,050.00	4,000.00	2,514.78	1,485.22	6,505.00	2,843.14	3,661.86
43a	Replacement Items	2,000.00	2,133.72	(133.72)	2,000.00	2,133.72	(133.72)			0.00			0.00			0.00
	First Aid Equipment & EMS Supplies	8,700.00	4,777.37	3,922.63		0.00		3,200.00	1,199.82	2,000.18	3,500.00	2,327.90	1,172.10	2,000.00	1,249.65	750.35
44	New Equipment	32,600.00	21,010.27	11,589.73	5,000.00	262.28	4,737.72	8,400.00	7,106.45	1,293.55	11,000.00	13,484.96	(2,484.96)	8,200.00	156.58	8,043.42
45	Radio Maintenance	7,400.00	3,978.35	3,421.65	500.00	0.00	500.00	1,400.00	1,081.83	318.17	2,000.00	2,450.47	(450.47)	3,500.00	446.05	3,053.95
46	Equipment Upgrade	2,000.00	799.04	1,200.96	2,000.00	799.04	1,200.96			0.00			0.00			0.00
<b>EQUIPMENT TOTAL</b>		<b>68,455.00</b>	<b>39,641.29</b>	<b>28,813.71</b>	<b>13,000.00</b>	<b>4,115.56</b>	<b>8,884.44</b>	<b>14,050.00</b>	<b>9,677.20</b>	<b>4,372.80</b>	<b>20,850.00</b>	<b>20,778.11</b>	<b>71.89</b>	<b>20,555.00</b>	<b>5,070.42</b>	<b>15,484.58</b>
<b>MISCELLANEOUS</b>																
48	Physicals	5,500.00	730.50	4,769.50	2,000.00	500.00	1,500.00			0.00	1,500.00	(366.50)	1,866.50	2,000.00	597.00	1,403.00
49	Employee Support	2,250.00	3,447.38	(1,197.38)	1,000.00	1,299.38	(299.38)	700.00	2,148.00	(1,448.00)			0.00	550.00		550.00
	Miscellaneous	3,190.00	5,973.58	(2,783.58)		0.00			1,733.33	(1,733.33)	1,750.00	2,563.78	(813.78)	1,440.00	1,676.47	(236.47)
<b>MISCELLANEOUS TOTAL</b>		<b>10,940.00</b>	<b>10,151.46</b>	<b>788.54</b>	<b>3,000.00</b>	<b>1,799.38</b>	<b>1,200.62</b>	<b>700.00</b>	<b>3,881.33</b>	<b>(3,181.33)</b>	<b>3,250.00</b>	<b>2,197.28</b>	<b>1,052.72</b>	<b>3,990.00</b>	<b>2,273.47</b>	<b>1,716.53</b>
<b>BUDGET TOTALS</b>		<b>6,544,154.15</b>	<b>5,298,743.80</b>	<b>1,245,410.35</b>	<b>1,610,950.00</b>	<b>1,458,469.21</b>	<b>152,480.79</b>	<b>1,360,689.96</b>	<b>980,088.83</b>	<b>380,601.13</b>	<b>1,775,775.00</b>	<b>1,461,220.53</b>	<b>314,554.47</b>	<b>1,796,739.19</b>	<b>1,398,965.23</b>	<b>397,773.96</b>
<b>ADDITIONAL EXPENSES:</b>																
<b>IMPROVEMENTS / LONG TERM LIA</b>																
	Various station renovations	0.00	0.00	0.00	0.00	0.00	0.00			0.00			0.00			0.00
	Grant Expenditures	0.00	0.00	0.00	0.00	0.00	0.00			0.00			0.00			0.00
	Emergency Generator w/Transfer Switch	0.00	0.00	0.00	0.00	0.00	0.00			0.00			0.00			0.00
	Fire Truck Engine #22	0.00	0.00	0.00	0.00	0.00	0.00			0.00			0.00			0.00
	Fire Truck Engine #23	38,098.00	38,099.00	(1.00)	38,098.00	38,099.00	(1.00)			0.00			0.00			0.00
	Truck Lease - Station 5	8,368.00	6,585.06	1,782.94		0.00				0.00	8,368.00	6,585.06	1,782.94			0.00
	Fire Truck - Station 5	(54,000.00)	0.00	(54,000.00)		0.00				0.00	(54,000.00)		(54,000.00)			0.00
	Brush Truck Replacement	0.00	0.00	0.00	0.00	0.00	0.00			0.00			0.00			0.00
	Chiefs Truck Replacement	0.00	0.00	0.00	0.00	0.00	0.00			0.00			0.00			0.00
	Replenish Contingency Fund	0.00	0.00	0.00	0.00	0.00	0.00			0.00			0.00			0.00
<b>IMPROVEMENTS TOTAL</b>		<b>(7,534.00)</b>	<b>44,684.06</b>	<b>(52,218.06)</b>	<b>38,098.00</b>	<b>38,099.00</b>	<b>(1.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(45,632.00)</b>	<b>6,585.06</b>	<b>(52,217.06)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>NON BUDGET ITEMS</b>																
	Fire Prevention	3,000.00	2,010.27	989.73	3,000.00	334.75	2,665.25	0.00	1,560.52	(1,560.52)			0.00		115.00	(115.00)
	Handbooks	0.00	0.00	0.00	0.00	0.00	0.00			0.00			0.00			0.00
	Refunds & Abatements	0.00	(4,504.67)	4,504.67		0.00			(4,504.67)	4,504.67			0.00			0.00
	Redemption Pay Out	0.00	3,506.25	(3,506.25)		0.00				0.00			0.00	3,506.25		(3,506.25)
	Consolidation Expenses	0.00	145.35	(145.35)	0.00	145.35	(145.35)			0.00			0.00			0.00
<b>NON BUDGET ITEMS TOTAL</b>		<b>3,000.00</b>	<b>1,157.20</b>	<b>1,842.80</b>	<b>3,000.00</b>	<b>480.10</b>	<b>2,519.90</b>	<b>0.00</b>	<b>(2,944.15)</b>	<b>2,944.15</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,621.25</b>	<b>(3,621.25)</b>
<b>BUDGET TOTAL</b>		<b>6,539,620.15</b>	<b>5,344,585.06</b>	<b>1,195,035.09</b>	<b>1,652,048.00</b>	<b>1,497,048.31</b>	<b>154,999.69</b>	<b>1,360,689.96</b>	<b>977,144.68</b>	<b>383,545.28</b>	<b>1,730,143.00</b>	<b>1,467,805.59</b>	<b>262,337.41</b>	<b>1,796,739.19</b>	<b>1,402,586.48</b>	<b>394,152.71</b>