

# Cumberland Fire District

Established  
November 10, 2014

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

**REGULAR MEETING OF THE CUMBERLAND FIRE DISTRICT**  
**JUNE 23, 2015 7:00pm**  
**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**
- 4. CONSENT AGENDA**
  - a.** Approval of minutes for the meetings:
    - i.** 05/11/15
    - ii.** 05/12/15
    - iii.** 06/02/15
- 5. OLD BUSINESS**
- 6. NEW BUSINESS**
  - a.** Communications to vendors
    - i.** Resolution 2015-35 Vendor Communications
  - b.** Finance Department
    - i.** Finance update
    - ii.** Tax collection review
    - iii.** Resolution R2015-36 Blind Exemption
  - c.** Request to adjourn into Executive Session (Rm 4)
    - i.** § 42-46-5 (a) (2) Sessions pertaining to collective bargaining or litigation, or work sessions pertaining to collective bargaining or litigation.
      - 1.** Contract for Chief of the Department
    - ii.** Adjourn from Executive session
    - iii.** Vote on minutes and/or votes in executive session
  - d.** Personnel Committee Report
    - i.** Approval on Personnel Committee's recommendation For the four positions on the administrative staff
  - e.** Chairman's Communications
    - i.** Resolution 2015-34 Letter to the Editor
    - ii.** 2015-16 Goals
- 7. PUBLIC INPUT**
- 8. ADJOURNMENT**

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.

**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*

# Cumberland Fire District

Headquarters @ Station Four  
3502 Mendon Road Cumberland, RI 02864 401.658.0544  
[www.cumberlandfire.org](http://www.cumberlandfire.org)

Est. November 10, 2014

## MINUTES OF THE MEETING OF THE CUMBERLAND FIRE DISTRICT

MONDAY MAY 11, 2015 7:00PM

### CUMBERLAND LIBRARY CONFERENCE ROOM 4 – HAYDEN CENTER 1464 DIAMOND HILL ROAD

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  
401.333.4311

Station Five  
50 Arnold Mills Road  
401.333.2244

1. Open meeting @ 7:00PM  
Present: Chairman Lemois, Commissioners Matta, Ouellette and Champagne  
Scullin, Koutsogiane, and Parent and Solicitor Morris.
2. Adjourn into Executive Session  
§ 42-46-5 (a) (2) Sessions pertaining to collective bargaining or litigation, or work sessions pertaining to collective bargaining or litigation.  
Move by Commissioner Ouellette, second by Commissioner Champagne – Passed
3. Adjourn from Executive session  
Move by Commissioner Ouellette, second by Commissioner Champagne – Passed
4. Vote to seal the minutes pending end of negotiations  
Move by Commissioner Ouellette, second by Commissioner Champagne – Passed
5. Adjournment @ 09:00PM  
Adjournment and approval of these minutes move by Commissioner Ouellette, second by Commissioner Champagne – Passed

### 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, MAY 12, 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**

Chairman Lemois announced that tonight would be the first hearing of the budget enabling legislation.

### **CONSENT AGENDA**

COMMISSIONER CHAMPAGNE MOVED TO APPROVE THE MINUTES OF 4/28/15. SECONDED BY COMMISSIONER OUELLETTE. PASSED 7-0.

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

### **NEW BUSINESS**

#### **A. Review and general discussion of the 2015-2016 Transition Budget (serving as 1<sup>st</sup> hearing of the budget process.)**

Chairman Lemois had put together a slide presentation of the transition budget. Some of the numbers were not showing up and will do the best that can do.

The first part of the presentation of the New Cumberland Fire Department states specifically where we are, then where we are going concerning the budget and tax rates. Chairman Lemois will post the presentation on the website later tonight.

A historical look back on the four districts, combining the four budgets, was done to 2007.

Chairman Lemois pointed out the contribution to the cost of fire service within the Town. It shows the variances with the value of real estate. Some districts had paid more than they

should have while others paid less. This will cause an uneasiness in the 1<sup>st</sup> year. One reason for the merger is to even out the cost of fire service within the Town.

The next piece of information looked at was the tax rates. They took a look at the history of the 4 unmerged districts from 2007-2014. Back in 2007, the tax rate was \$1.67 and is now a \$2.28 effective rate to date. From 2007 to 2014, the average increase was 4.7%. For purposes of projecting, had there been no merger, a 3% increase was used to see where the four separate departments were heading for the next 7 years.

The budgeted expenses for 2014-2015 are actually 7.6 million. Three of the four districts opted to budget a short fall totaling over 1 million dollars. With the budgeted shortfall incorporated into the budget, this would result in an effective tax rate of \$2.28.

The District's proposed revenue is 7.09 million dollar levy, which is the actual taxes raised in residential. The District anticipates collecting \$10,000 in fees and \$250,000 in past taxes. The proposed budget is in the amount of 7.3 million dollars. At this point, Chairman Lemois would like Chief Finlay and Chairman of the Finance Committee, Ron Champagne to go forward with this budget.

Finance Chairman Champagne went over each line item on the budget. He asked that all questions be directed to the Chair and if he cannot answer, either the Chief or Chairman Lemois may be able to answer.

Commissioner Koutsigane had a question on the process of the review of budget. The Chair stated that it would be line item by line item. Commissioner Koutsigane then had a question on the longevity pay. Chairman Lemois explained the longevity structure of each District and stated that it was very balance overall.

Art Lambi of Debra Drive had questions on the EMT incentive and holiday pay. He was hoping for less paid holidays and why the line item is much higher. Chairman Lemois explained that we are merging, effectively, 4 different companies, all with different chart of accounts, so the variance is not accurate as some of the departments place cost in other lines. But that going forward will be well laid out and managed.

Mr. Lambi's next question was regarding the EMT incentive. The Chief went over the different levels of EMT and the cost and number of members.

Commissioner Scullin had a question on the cost of Blue Cross. The Chair explained that the amount was based on last year, as Blue Cross will not give the District a rating until 6/1/15. Although the number is not accurate, it is very close to it. The broker gave the District a ballpark number.

Commissioner Koutsiagne questioned the amount of retiree's healthcare. Chairman Lemois explained that this line item was broken down in a very detailed manner.

Mr. Art Lambi questioned the healthcare retirees line item.. Chairman Lemois explained that there on 7 retirees on regular Blue Cross/Blue Shield and 2 on Plan 65.

Commissioner Koutsiagne had question on healthcare reimbursements. The Chief explained that this covers co-pays for the four departments.

Mr. Art Lambi had question whether contract was ratified. Chairman Lemois informed him that tonight, we are working on the budget.

Chairman Lemois pointed out that payroll was not cut \$700,000 but because of the way items were broken down it appeared that way. Commissioner Scullin had a question on whether we are hiring new personnel. The Chair informed him that someone will be hired to replace a retiree. Some line items were lumped into payroll. Chairman Lemois stated that come 7/1/15 when we have new accounting system, there will be greater detail.

Commissioner Koutsiagne asked for breakdown of full-time salaries. Expressed his discontent with the alimention of the Assistant Chief. The Chair explained that this was not part of the budget process and to bring up in deliberations.

Mr. Art Lambi expressed his concern over the elimination of Assistant Chief. He also believes that there is no savings in this merger. Chairman Lemois again explained this is a budget process and if he has any questions, he would be glad to answer at a later time as they are important.

Commissioner Scullin had question of on-call people. Chief explained that Station 1, 2 & 5 are predominately on-call people.

Commissioner Scullin had question on administrative staff. Chairman Lemois explained breakdown. Commissioner Koutsiagne questioned administrative staff. He believes there are no savings here.

Commissioner Scullin questioned the finance management fee. Expressed that he thought salary was too high for this position and would like to see this cut in half. The Chair explained that this a vendor/consultant fee and that there is a lot more work to be done. Next year it may be down and but for now with all the work done and needs to be done, he feels it is fair. Commissioner Koutsiaigne also agreed with Commissioner Scullin.

Commissioner Scullin questioned the insurance breakdown. The Chairman Champagne explained a couple of the departments had high claims in the past couple of years, including liability/equipment/accident and sickness and loss of equipment.

Commissioner Scullin questioned the spike in gas. The Chief explained that some district have gas listed under heat and hot water. Commissioner Koutsiaigne also questioned the electric and gas.

Commissioner Scullin questioned capital improvements and asked for breakdown. The Chief gave Commissioner Scullin the list of capital improvements for a total cost of \$84,000. Some of this cost may be reimbursed by insurance.

Commissioner Scullin questioned sick-time pay out for retirees. The Chair explained that they have money in a restricted account for anticipated retirees. Chairman Lemois explained that this never showed up on budget in past but will going forward.

Chairman Lemois let everyone know that the presentation will be available on-line at [www.cumberlandfire.org](http://www.cumberlandfire.org) to download or he can provide a hard copy.

Chairman Lemois stated that the District is looking at a tax rate of \$2.13 for residential/commercial/tangibles. Also that they will be exploring a 2-tier tax rate system with residential one rate and commercial/industrial/tangibles another rate. As of 7/1/15 we will have a better measurement of expenses and revenue. Our goal is to have a 99.9% tax collection rate. This brings the total budget of \$7,363,011.

Chairman Lemois outlined the progression of taxes and how it will help to balance out past due collections and produce a modest growth of 1.5%. The savings will come over time. .

Chairman Lemois four districts to deal with and over time will only get better and commended all the work the men are doing.

Chairman Lemois opened the floor to public input with a 2-minute time limit.

Mr. Schmidt voiced his concerns over the 2-tier tax rate as a business owner. Feels it would be punitive for businesses and should not give businesses a reason to leave.

David Butler of Whispering Pines had questioned which District saved the most? Also questioned how much Valley Falls and North Cumberland save from merging? Estimated savings of \$150,000.

Art Lambi had questions on last year's account receivable numbers. Chairman Lemois asked that he email his numbers and he can verify them.

Greg Dicomitis of Desoto Street had questions on back taxes and the experience the tax collectors have on tax collections. Chairman Lemois explained that they are well experienced and have a 99% success rate as a goal.

Bruce Gauvin, Rockycrest Drive, had questioned on how many trucks are leased. North Cumberland has one which is \$54,000 plus interest. A 1996 Laverne reserve truck was sold for \$20,000.

Brian Jackvony of Scott Road, had questions on expense on replacing personnel. Chairman Lemois explained this is personnel not budget and that this is revenue neutral to lay off the Assistant Chief. It was explained that we are replacing a firefighter retired. This is a private's position that is open and not a new position.

Commissioner Scullin expressed his agreement with Mr. Jackvony and that this will be addressed.

Commissioner Champagne explained that Mr. Jackvony is an Executive Officer and not a firefighter. Mr. Jackvony was given proper notice back in February and that his contract expires as of 6/30/15. Chief Finlay was voted on as Chief of the Department and his contract will be negotiated at the end of June.

David Butler of Whispering Pines questioned the Assistant Chief of Valley Falls. Chairman Lemois clarified that Mr. Jackvony was titled Assistant Chief as we could not have two Chiefs. Commissioner Scullin again expressed his disapproval and that it was never the intention of the merger that anyone would lose their job.

Roger (?) expressed his disappointment with Mr. Jacvony losing his job. He has assessed a lot of dysfunction and feels we need cohesion on this board. He expressed his admiration for Mr. Jackvony.

David Butler of Whispering Pines questioned the current breakdown of residents and residences of the Officers. Had concerns with Officers who pay taxes to the Town with someone who does not.

Commissioner Koutsiaigne supports Mr. Jackvony to stay on with the Department. He proposed that we budget the monies to keep him on Board as the money is going to various other members.

Commissioner Ouellette agrees that we should find some wiggle room to keep Mr. Jackvony on with the Department. This whole process has been daunting and commends the job done for last 6 months on all levels. Above all, the community will continue to get the service they expect. We will take another look at next year's budget and make adjustments.

Chairman Lemois expressed that this is very difficult and there is no blame on one person. He agrees that Mr. Jackvony is very valuable to the Department. He hopes that something good comes out of this and that the tough part is making decisions. He thanked everyone for their comments.

There will be a meeting on the 18<sup>th</sup> here in Town Hall for the first vote and at the library on the 20<sup>th</sup> for the 2<sup>nd</sup> vote. Also on the 20<sup>th</sup> we would vote on the tax rate and levy numbers. Anyone is welcome to attend.

#### **B. FC-R-2015-26 Two Tier Tax Request**

A resolution is requested for authority to put in place a two-tier tax to be put into a legislature package at the commissioner's discretion. Chairman Lemois stated that this would be a relief to residential taxpayers. The resolution allows us to put this tax rate in place but does not mandate it.

Commissioner Champagne suggested that we pass the resolution but not act on it. He would just like us to have the option if need be.

COMMISSIONER CHAMPAGNE MOVED TO PASS RESOLUTION OF TWO-TIER TAX RATE.  
COMMISSIONER OUELLETTE SECONDED.



Commissioner Scullin stated that the District has a lot of work to do before setting these tax rates. He feels it is not a good policy.

Commissioner Matta stated that in meeting with the Department of Revenue every week that we are the first fire district with regular audits and need to approve everything we do.

Chairman Lemois believes we should at least explore the possibility. He is not sure he agrees but feels we need to explore it.

Commissioner Koutsiaigne voiced his opposition. He believes there are too many other things to take care of and would send out the wrong message.

Commissioner Champagne clarified that we are just reserving our rights. Commissioner Koutsiaigne believes we should reconsider next year.

THE RESOLUTION DIED WITH A 5-2 VOTE. COMMISSIONER KOUTSIAGNE AND SCULLIN VOTED NAY.

**C. FC-R-2015-29 Palmer Spring**

There is an outstanding invoice to be paid to Palmer Springs for repair to one of the engines in the amount of \$4,280.52.

COMMISSIONER SCULLIN MOVED TO PAY PALMER SPRINGS IN THE AMOUNT OF \$4,280.52. SECONDED BY COMMISSIONER PARENT. PASSED 7-0.

**D. FC-R-2015-30 Clerk's Laptop**

No action is needed, just documentation. Both laptops previously given to the Clerk do not support the video needed and need to purchase another.

COMMISSIONER CHAMPAGNE MOVED TO APPROVE PURCHASE OF LAPTOP. SECONDED BY COMMISSIONER MATTA.

MOTION PASSED 6-1 WITH COMMISSIONER SCULLIN ABSTAINING FROM THE VOTE.

THERE WAS NO PUBLIC INPUT AT THIS TIME.

COMMISSIONER CHAMPAGNE MOVED TO ADJOURN REGULAR SESSION AT 9:05 P.M.  
SECONDED BY COMMISSIONER PARENT. PASSED 7-0.

Submitted by:  
Debbie Auclair  
Committee Clerk

All referenced reports are available on the web site [www.cumberlandfire.org](http://www.cumberlandfire.org)

**FC-R-2015-34**  
**CUMBERLAND FIRE DISTRICT**

**Resolution:**    **Assign a line of communications with vendors and state agencies**

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

**Section 1.**        The Chairman will assign the key contact people for various vendors

**Section 2.**        The vendors are communicating exact information and if there are any needs within the department for that information people can reach out the assigned contact person.

**Section 3.**        The assignments will be announced at a regular meeting for the record.

**Section 4.**        Currently we have the following assignments:

State agencies financial or other:	Thomas Bruce
Audit vendor:	Thomas Bruce
Payroll:	Thomas Bruce, Beth Markey and Diane Karolyshyn
Health Insurance:	Commissioner Champagne
General Liability Insurance:	Commissioner Champagne
Fire Operations vendors:	Chief Finlay

Date adopted: June 23, 2015


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Bruce Lemois, Chairman

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Deborah Auclair, Clerk

**CUMBERLAND FIRE DISTRICT**  
**FINANCE DEPARTMENT MEMORANDUM**

**To:** Honorable Members, Cumberland Fire District Committee  
**From:** Tom Bruce, Finance Director   
**Date:** 6/19/15  
**Re:** Finance Department Report

**Individual District Financial Statements:**

Please find attached individual financial statements for each of the four districts as of May 31, 2015. The statements have been submitted by Bob Murray for North Cumberland, Ed Yazbak for Cumberland Hill, Beth Markey for Cumberland Fire and Diane Karolyshyn for Valley Falls. On Tuesday, I will briefly report on the results and other significant factors of each of the statements.

**Financial Audit:**

The District is currently out to bid for audit services for up to a three year period. Auditor General Dennis Hoyle, who approved the RFP specifications, plans on attending our bid conference next week. This meeting will be attended by firms who intend to submit proposals. The June 30, 2015 version of the attached financial statements will be a primary part of the scope of the first stage of the upcoming annual audit process. The specifications reflect a requirement advised by Auditor General Hoyle that the four individual district audits and audit reports be completed by September 30. A copy of the specifications is available at the District website.

**Tax Bills:**

Tax bills were delivered by the Post Office Monday, June 15. The expected large amount of taxpayer calls were received by the Finance Department for especially the first two days following delivery. Our staff commented that the number of received calls was within the amount they expected based on their past experience at individual districts. Also, please note that on June 4, RI State Municipal Finance Director Susanne Grechner provided verification that our final tax levy was acceptable.

**Systems Development:**

Beth Markey, with the assistance of our payroll service firm, has input and developed all data and set-up files to start the live generation of payrolls in July. This same process has continued with our new QuickBooks Pro multi-user system which also be utilized starting July 1.

6:51 AM

06/04/15

Accrual Basis

**Cumberland Hill Fire District**  
**Profit & Loss**  
**November 2014 through May 2015**

	Nov '14 - May ...
<b>Income</b>	
4000 · Tax Revenues-Current year	1,401,375.36
4010 · Interest Income- Past Due Taxes	9,342.79
4015 · Fire Prevention/Plan Review	6,582.20
4055 · Investment Income-Accrued Be...	61.83
4060 · Investment Income Truck Fund	236.01
4070 · Investmnt & Income-Retrmnt Heal	544.62
4071 · interest Income Washer Dryer ac	2.13
4072 · Interest Cascade acct	0.20
4073 · Interest Radio Box Alarm	0.49
4110 · Miscellaneous Other Income	50,291.17
4200 · Sale of Assets	18,000.00
<b>Total Income</b>	<b>1,486,436.80</b>
<b>Gross Profit</b>	<b>1,486,436.80</b>
<b>Expense</b>	
5111 · Vehicle Gas & Oil	6,962.21
5112 · Vehicle Repair & Maintenance	9,739.92
5115 · Cascade Maintenance	289.10
5121 · Upgrading & Equipment Purcha...	9,014.30
5122 · Radio Equipment Upgrades & M...	1,081.83
5123 · Equipment Supplies & Expenda...	280.80
5124 · First Aid Equipment & Suppl	2,128.61
5231 · Telephone	3,312.18
5232 · Electricity	9,731.39
5233 · Gas & Hot Water	4,715.81
5234 · Building Supplies & Expendables	2,841.88
5235 · Building Maintenance & Repairs	11,948.59
5236 · Sewer Assessment & Usage	424.79
5340 · Firefighter Salaries & Wages	-697.88
5340.1 · Salaries - Firefighters Full	417,256.00
5340.2 · Salaries - Overtime Wages	117,593.10
5340.3 · Salaries - Holiday Pay	26,147.80
5340.4 · Salaries - Vacation Pay	39,044.62
5340.5 · Salaries - Sick Pay	17,557.16
5340.7 · Salaries - Longevity Pay	16,035.42
5340.8 · Salaries - Acting Officer Pay	22,313.90
5340.9 · Salaries-Detail Pay	890.50
5341 · Payroll Tax Expenses	52,471.62
5342 · Pension Plan Expenses	116,435.15
5343 · Medical Insurance Benefits	167,679.09
5344 · Dental Insurance	10,898.44
5345 · Vision Care	700.00
5346 · Life Insurance Benefits	2,520.00
5347 · Uniform & Clothing Allowance	10,194.40
5348 · Call Firefighters Stipends	0.00
5349 · Manpower Training	2,889.00
5350 · PT Firefighters Salaries & Wage	0.00
5351 · Health and Welfare	1,686.00
5411 · Insurances	75,717.42
5412 · Supplies & Exps - Business Off	4,668.34
5414 · Office Supplies and Expenses	372.13
5415 · Treasurer Supplies & Exp	111.08
5416 · Fire Chief Supplies & Exp	1,606.99
5417 · Contingency Expenes	2,851.57
5418 · Newspaper Advertisements	502.03
5419 · Computer & Data Processing fee	996.62
5420 · Computerized Payroll Proc. Fees	2,620.50
5421 · Computerized Accounting reports	965.00
5422 · District Commissioner Stipends	5,588.33
5423 · District Clerk Stipend	266.67
5424 · District Treasurer Salary	7,757.98
5425 · District Business Manager	21,846.37
5427 · Legal & Labor Relation Fees	54.00

6:51 AM

06/04/15

Accrual Basis

**Cumberland Hill Fire District**  
**Profit & Loss**  
**November 2014 through May 2015**

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	<u>Nov '14 - May ...</u>
5429 · District Accountant Stipend	2,000.00
5500 · Refunds & Abatements	-5,607.80
5611 · Legal & Collection Fees	103.40
6020 · Spec. Fund Cumb. Hydrant Fees	767.36
6030 · Spec. Fund Fire Prevention Exp	1,585.52
6060 · Spec. Fund Retirement Health	715.40
6080 · CONSOLIDATION EXPENSE	9,500.00
66900 · Reconciliation Discrepancies	0.30
	<hr/>
Total Expense	1,219,074.94
	<hr/>
Net Income	<u><u>267,361.86</u></u>

# Cumberland Hill Fire District

## Balance Sheet Prev Year Comparison

As of May 31, 2015

	May 31, 15	May 31, 14	\$ Change	% Change
<b>Total Fixed Assets</b>	306,452.00	306,452.00	0.00	0.0%
<b>Other Assets</b>				
1050 · Petty Cash-Tax Collector	250.00	250.00	0.00	0.0%
1055 · Petty Cash Fire Chief	100.00	100.00	0.00	0.0%
<b>Total Other Assets</b>	350.00	350.00	0.00	0.0%
<b>TOTAL ASSETS</b>	<u>1,002,204.67</u>	<u>1,346,616.39</u>	<u>-344,411.72</u>	<u>-25.6%</u>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Other Current Liabilities</b>				
2012 · Payroll Tax ST W/H	0.00	-1.00	1.00	100.0%
2013 · Payroll Tax SDI WH	2,126.75	2,157.64	-30.89	-1.4%
2015 · Accrued Union Dues	1,300.00	1,404.00	-104.00	-7.4%
2020 · State Pension W/H	5,760.82	6,706.53	-945.71	-14.1%
2026 · AFLAC	208.95	167.16	41.79	25.0%
2251 · Deferred Income Tax 2014/2...	200,196.47	0.00	200,196.47	100.0%
2253 · Deferred Income Tax 2013/2...	0.00	775,691.08	-775,691.08	-100.0%
2300 · Accrued Sick & Vacation Pay	83,500.00	83,500.00	0.00	0.0%
<b>Total Other Current Liabilities</b>	<u>293,092.99</u>	<u>869,625.41</u>	<u>-576,532.42</u>	<u>-66.3%</u>
<b>Total Current Liabilities</b>	<u>293,092.99</u>	<u>869,625.41</u>	<u>-576,532.42</u>	<u>-66.3%</u>
<b>Total Liabilities</b>	293,092.99	869,625.41	-576,532.42	-66.3%
<b>Equity</b>				
3000 · Fund Balances	506,716.29	302,177.75	204,538.54	67.7%
32000 · Unrestricted Net Assets	-64,966.47	64,774.16	-129,740.63	-200.3%
Net Income	267,361.86	110,039.07	157,322.79	143.0%
<b>Total Equity</b>	<u>709,111.68</u>	<u>476,990.98</u>	<u>232,120.70</u>	<u>48.7%</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u>1,002,204.67</u>	<u>1,346,616.39</u>	<u>-344,411.72</u>	<u>-25.6%</u>

# Cumberland Hill Fire District

## Balance Sheet Prev Year Comparison

As of May 31, 2015

	May 31, 15	May 31, 14	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
Checking/Savings				
1001 · FNB HRA Checking	7,121.44	22,205.64	-15,084.20	-67.9%
1003 · Navigant Fire Prev Ckg	44,267.71	35,175.03	9,092.68	25.9%
1004 · C.M.E.F.C.U	0.00	383.88	-383.88	-100.0%
1006 · Navigant General Checking	16,374.72	193,416.11	-177,041.39	-91.5%
1008 · Navigant - Air Cascade Maint.	245.97	1,538.13	-1,292.16	-84.0%
1011 · Navigant Fire Prevention	62.68	2.67	60.01	2,247.6%
1012 · Navigant Ret. Healthcare	76,563.86	76,489.56	74.30	0.1%
1013 · Navigant Wash/Dry Maint	3,702.21	3,698.60	3.61	0.1%
1014 · Navigant Radio Box Alarm	901.87	6,398.73	-5,496.86	-85.9%
1016 · FNB Truck Fund	171,067.68	170,663.78	403.90	0.2%
1019 · FNB Statement Savings	80,778.84	380,290.02	-299,511.18	-78.8%
1021 · FNB Accrued Benefits	16,164.26	31,070.96	-14,906.70	-48.0%
1026 · FNB Healthcare Fund	230,168.35	99,558.84	130,609.51	131.2%
Total Checking/Savings	647,419.59	1,020,891.95	-373,472.36	-36.6%
<b>Accounts Receivable</b>				
11010 · Money Due fr. Other Districts	10.00	0.00	10.00	100.0%
Total Accounts Receivable	10.00	0.00	10.00	100.0%
<b>Other Current Assets</b>				
1140 · Tax Recievable 2004 & prior	2,028.90	1,685.00	343.90	20.4%
1155 · Tax Recievable 2005	470.84	384.71	86.13	22.4%
1160 · Tax Recievable 2006	477.59	391.46	86.13	22.0%
1165 · Tax Recievable 2007	486.68	395.76	90.92	23.0%
1170 · Tax Recievable 2008	439.62	362.02	77.60	21.4%
1175 · Tax Recievable 2009	495.75	454.88	40.87	9.0%
1180 · Tax Recievable 2010	846.22	697.12	149.10	21.4%
1185 · Tax Recievable 2011	2,333.30	3,154.64	-821.34	-26.0%
1190 · Tax Recievable 2012	4,963.88	5,397.23	-433.35	-8.0%
1195 · Tax Recievable 2013	2,536.97	5,999.62	-3,462.65	-57.7%
1200 · Tax Recievable 2014	32,084.97	0.00	32,084.97	100.0%
1201 · Tax Reciev. Return Dep & NS...	808.36	0.00	808.36	100.0%
Total Other Current Assets	47,973.08	18,922.44	29,050.64	153.5%
Total Current Assets	695,402.67	1,039,814.39	-344,411.72	-33.1%
<b>Fixed Assets</b>				
1500 · Fire Station Bldg & Improvement	391,080.00	391,080.00	0.00	0.0%
1505 · Vehicles & Equipment	1,110,781.22	1,110,781.22	0.00	0.0%
1510 · Fire Prevention Equipment	35,624.06	35,624.06	0.00	0.0%
1600 · Accumulated Depreciation	-1231033.28	-1231033.28	0.00	0.0%



# NORTH CUMBERLAND FIRE DISTRICT

	30-Apr-15	31-May-15
<b>ASSETS</b>		
Citizens Checking Account	\$25,559.03	\$8,416.32
Citizens Money Market Account	330.46	12,069.37
Navigant Credit Union	799,962.02	695,523.31
Navigant Credit Union -	1,000.00	1,000.00
Cumberland MEFCU - 6 month CD	18,962.68	18,962.68
Cumberland MEFCU - share account	35.27	35.27
<b>Total Savings/Cash</b>	<b>845,849.46</b>	<b>736,006.95</b>
<b>OTHER CURRENT ASSETS</b>		
Prepaid Expense	0.00	0.00
Taxes Receivable	147,516.06	137,998.61
<b>Total Other Current Assets</b>	<b>147,516.06</b>	<b>137,998.61</b>
<b>FIXED ASSETS</b>		
Kitchen Rehab-2015	11,073.58	11,073.58
Land and Building - estimated value	350,000.00	350,000.00
Equipment - estimated value	82,500.00	82,500.00
Auto Equip T-5 1993 Quint.	329,708.00	329,708.00
Auto Equip B-51 Ford F-550	41,021.00	41,021.00
Auto Equip C-55 98 Jeep Cherokee	0.00	0.00
Auto Equip C-5 06 Expedition	35,819.00	35,819.00
Pierce PUC	567,465.00	567,465.00
Office Equip & Furn - estimated value	9,200.00	9,200.00
<b>Total Fixed Assets</b>	<b>1,426,786.58</b>	<b>1,426,786.58</b>
<b>TOTAL ASSETS</b>	<b>\$2,420,152.10</b>	<b>\$2,300,792.14</b>
<b>LIABILITIES AND EQUITY</b>		
Current Liabilities:		
Accrued Expenses	0.00	20,639.32
PEBSCO - Deferred Comp	295.00	590.00
Union Dues	960.00	1,200.00
RI State Pension	4,378.33	5,421.85
<b>Total Current Liabilities</b>	<b>5,633.33</b>	<b>27,851.17</b>
Long Term Liabilities:		
Restricted - FPA	44,808.10	45,921.10
Reserve For Uncollected Taxes	147,516.06	137,998.61
Lease Obligation - Pierce PUC	160,760.76	156,492.73
<b>Total Liabilities</b>	<b>358,718.25</b>	<b>368,263.61</b>
<b>EQUITY</b>		
Retained Earnings	1,993,542.38	1,993,542.38
Net Income	67,891.47	(61,013.85)
<b>Total Equity</b>	<b>2,061,433.85</b>	<b>1,932,528.53</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$2,420,152.10</b>	<b>\$2,300,792.14</b>

May 2015 YTD

	July Actual	August Actual	August YTD	Sept. Actual	Sept. YTD	Oct. Actual
4000 · TAXES COLLECTED	40,733.59	20,898.50	61,632.09	296,729.04	358,361.13	712,216.41
4010 · INTEREST INCOME, NET OF FEES	422.51	326.03	748.54	247.94	996.48	256.02
4100 · VARIOUS FEES	654.94	0.00	654.94	0.00	654.94	1,519.20
	<u>41,811.04</u>	<u>21,224.53</u>	<u>63,035.57</u>	<u>296,976.98</u>	<u>360,012.55</u>	<u>713,991.63</u>
6000 · GAS, DIESEL, AND OIL	1,852.81	331.48	2,184.29	3,046.19	5,230.48	1,994.86
6010 · TRUCK REPAIRS	0.00	0.00	0.00	756.64	756.64	1,347.53
6020 · TRUCK TIRES	1,220.00	0.00	1,220.00	0.00	1,220.00	630.00
6030 · UPGRADING & PUR NEW EQUIPMENT	100.00	15,165.05	15,265.05	238.91	15,503.96	(2,019.00)
6040 · RADIO EQUIPMENT & REPAIRS	992.07	75.00	1,067.07	609.00	1,676.07	0.00
6050 · SUPPLIES & REPAIRS TO EQUIPMENT	0.00	35.16	35.16	607.76	642.92	582.75
6060 · FIRST AID EQUIP & EMS SUPPLIES	0.00	795.15	795.15	339.71	1,134.86	239.64
6100 · ELECTRICITY	600.39	677.57	1,277.96	665.37	1,943.33	448.87
6110 · HEAT & WATER	167.94	182.77	350.71	355.41	706.12	181.34
6120 · TELEPHONE	400.60	586.46	987.06	414.62	1,401.68	405.08
6130 · BUILD SUPPLIES, REPAIRS, & IMPR	721.16	285.00	1,006.16	0.00	1,006.16	598.67
6140 · AIR CASCADE MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
6150 · MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
6200 · PAYROLL - Standard	59,168.91	74,040.32	133,209.23	55,307.40	188,516.63	55,769.20
6201 · PAYROLL - Overtime	23,965.68	26,465.50	50,431.18	14,289.04	64,720.22	30,465.32
6205 · ADMINISTRATIVE ASSISTANT	1,186.25	1,230.94	2,417.19	780.00	3,197.19	1,283.75
6210 · SOCIAL SECURITY & MEDICARE	6,781.44	8,022.76	14,804.20	5,873.19	20,677.39	7,666.93
6220 · PENSION	8,765.35	12,265.68	21,031.03	15,177.23	36,208.26	12,065.68
6230 · VOLUNTEERS	85.00	450.00	535.00	200.00	735.00	150.00
6240 · DRILLS AND TRAINING	0.00	0.00	0.00	0.00	0.00	749.92
6250 · B/C, M/M, D/D, & VISION CARE	16,758.51	17,273.03	34,031.54	20,615.69	54,647.23	19,361.13
6260 · UNIFORMS	5,525.00	0.00	5,525.00	0.00	5,525.00	0.00
6300 · TRUSTEES FEES	0.00	0.00	0.00	0.00	0.00	3,840.30
6305 · FINANCE DIRECTOR FEES						
6310 · CLERK'S FEE	214.58	214.58	429.16	214.58	643.74	214.56
6330 · COLLECTOR'S FEE	1,250.00	1,250.00	2,500.00	1,250.00	3,750.00	1,250.00
6340 · TREASURER'S FEE	1,416.75	1,416.75	2,833.50	1,416.75	4,250.25	1,416.75
6350 · INSURANCE	53,236.00	0.00	53,236.00	0.00	53,236.00	0.00
6360 · F/F TRAINING TUITION REINBUR-A	0.00	0.00	0.00	0.00	0.00	0.00
6380 · F/P TRAINING & EMS EXPENSES	0.00	0.00	0.00	645.00	645.00	0.00
6400 · PRINTING & POSTAGE	184.00	135.00	319.00	139.59	458.59	70.87
6410 · NEWSPAPER ADS	0.00	0.00	0.00	867.80	867.80	0.00
6420 · AFFILIATED FIRE ASSOCIATION	0.00	0.00	0.00	0.00	0.00	0.00
6430 · CHIEF'S ADMINISTRATIVE EXPENSE	0.00	350.00	350.00	56.80	406.80	54.46
6440 · CHRISTMAS/APPRECIATION EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
6450 · OFFICE SUPPLIES & EXPENSE	35.14	29.00	64.14	117.09	181.23	471.83
6460 · COMPUTERIZED TAX BILLS	0.00	1,365.00	1,365.00	0.00	1,365.00	0.00
6470 · COMPUTER DEVELOPMENT PROGRAM	50.00	50.00	100.00	50.00	150.00	50.00
6480 · PROFESSIONAL FEES	1,850.00	0.00	1,850.00	750.00	2,600.00	0.00
6490 · MEDICAL EXAMINATIONS	0.00	0.00	0.00	0.00	0.00	(784.00)
6550 · HYDRANT FEES	0.00	0.00	0.00	0.00	0.00	84,150.00
6560 · PAYROLL SERVICE	347.20	418.78	765.98	343.02	1,109.00	429.53
8500 · TRUCK LEASE	802.93	786.35	1,589.28	744.89	2,334.17	745.20
8520 · TAX REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00
8530 · TAX COLLECTION FEES	900.00	0.00	900.00	0.00	900.00	7,025.00
8550 · CLARKE PAYMENT	6,000.00	24,000.00	30,000.00	0.00	30,000.00	0.00
	<u>194,577.71</u>	<u>187,897.33</u>	<u>382,475.04</u>	<u>125,871.68</u>	<u>508,346.72</u>	<u>230,856.17</u>
Expenses in Excess of Revenue	(152,766.67)	(166,672.80)	(319,439.47)	171,105.30	(148,334.17)	483,135.46
Principal payments on PUC	(4,095.00)	(4,111.33)	(8,206.33)	(4,152.79)	(12,359.12)	(4,152.48)
	<u>(156,861.67)</u>	<u>(170,784.13)</u>	<u>(327,645.80)</u>	<u>166,952.51</u>	<u>(160,693.29)</u>	<u>478,982.98</u>

Oct. YTD	Nov. Actual	Nov. YTD	Dec. Actual	Dec. YTD	Jan. Actual	Jan. YTD	Feb Actual	Feb YTD
1,070,577.54	331,531.93	1,402,109.47	46,215.86	1,448,325.33	16,441.65	1,464,766.98	10,225.41	1,474,992.39
1,252.50	248.73	1,501.23	661.27	2,162.50	746.04	2,908.54	710.14	3,618.68
2,174.14	3,440.66	5,614.80	0.00	5,614.80	1,754.93	7,369.73	53,092.00	60,461.73
1,074,004.18	335,221.32	1,409,225.50	46,877.13	1,456,102.63	18,942.62	1,475,045.25	64,027.55	1,539,072.80
7,225.34	282.50	7,507.84	2,677.22	10,185.06	1,248.51	11,433.57	2,196.34	13,629.91
2,104.17	578.86	2,683.03	3,148.44	5,831.47	64.65	5,896.12	2,416.87	8,312.99
1,850.00	0.00	1,850.00	1,340.00	3,190.00	0.00	3,190.00	662.00	3,852.00
13,484.96	0.00	13,484.96	0.00	13,484.96	0.00	13,484.96	0.00	13,484.96
1,676.07	0.00	1,676.07	774.40	2,450.47	0.00	2,450.47	0.00	2,450.47
1,225.67	210.00	1,435.67	43.74	1,479.41	573.32	2,052.73	0.00	2,052.73
1,374.50	601.12	1,975.62	0.00	1,975.62	248.29	2,223.91	0.00	2,223.91
2,392.20	490.49	2,882.69	555.35	3,438.04	742.03	4,180.07	705.87	4,885.94
887.46	716.69	1,604.15	753.10	2,357.25	827.49	3,184.74	1,563.01	4,747.75
1,806.76	217.69	2,024.45	389.64	2,414.09	379.88	2,793.97	403.22	3,197.19
1,604.83	409.93	2,014.76	768.93	2,783.69	874.48	3,658.17	1,267.94	4,926.11
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	69.97	69.97	100.47	170.44	235.50	405.94
244,285.83	75,657.43	319,943.26	53,999.47	373,942.73	78,265.63	452,208.36	52,049.49	504,257.85
95,185.54	23,325.16	118,510.70	22,989.43	141,500.13	25,562.26	167,062.39	19,649.23	186,711.62
4,480.94	1,235.00	5,715.94	975.00	6,690.94	1,218.75	7,909.69	975.00	8,884.69
28,344.32	7,888.96	36,233.28	6,793.98	43,027.26	12,419.35	55,446.61	8,539.88	63,986.49
48,273.94	12,163.65	60,437.59	15,833.79	76,271.38	12,432.95	88,704.33	15,509.53	104,213.86
885.00	0.00	885.00	589.50	1,474.50	350.00	1,824.50	0.00	1,824.50
749.92	0.00	749.92	2,100.00	2,849.92	1,200.00	4,049.92	1,215.48	5,265.40
74,008.36	19,589.79	93,598.15	18,330.92	111,929.07	17,557.39	129,486.46	13,154.73	142,641.19
5,525.00	0.00	5,525.00	0.00	5,525.00	5,525.00	11,050.00	0.00	11,050.00
3,840.30	0.00	3,840.30	0.00	3,840.30	0.00	3,840.30	0.00	3,840.30
858.30	214.58	1,072.88	0.00	1,072.88	214.58	1,287.46	214.58	1,502.04
5,000.00	1,250.00	6,250.00	1,250.00	7,500.00	1,250.00	8,750.00	1,250.00	10,000.00
5,667.00	1,416.75	7,083.75	1,416.75	8,500.50	1,416.75	9,917.25	1,416.75	11,334.00
53,236.00	302.00	53,538.00	0.00	53,538.00	(333.00)	53,205.00	289.00	53,494.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
645.00	0.00	645.00	0.00	645.00	0.00	645.00	0.00	645.00
529.46	0.00	529.46	0.00	529.46	9.35	538.81	0.00	538.81
867.80	136.20	1,004.00	0.00	1,004.00	0.00	1,004.00	0.00	1,004.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
461.26	120.00	581.26	274.03	855.29	0.00	855.29	0.00	855.29
0.00	0.00	0.00	120.08	120.08	0.00	120.08	0.00	120.08
653.06	106.03	759.09	175.77	934.86	19.95	954.81	72.95	1,027.76
1,365.00	1,344.09	2,709.09	0.00	2,709.09	0.00	2,709.09	0.00	2,709.09
200.00	50.00	250.00	50.00	300.00	50.00	350.00	50.00	400.00
2,600.00	0.00	2,600.00	312.50	2,912.50	0.00	2,912.50	0.00	2,912.50
(784.00)	417.50	(366.50)	0.00	(366.50)	0.00	(366.50)	0.00	(366.50)
84,150.00	0.00	84,150.00	0.00	84,150.00	0.00	84,150.00	0.00	84,150.00
1,538.53	415.08	1,953.61	356.81	2,310.42	689.33	2,999.75	413.30	3,413.05
3,079.37	752.66	3,832.03	712.17	4,544.20	718.96	5,263.16	702.59	5,965.75
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7,925.00	3,650.00	11,575.00	0.00	11,575.00	0.00	11,575.00	0.00	11,575.00
30,000.00	0.00	30,000.00	0.00	30,000.00	0.00	30,000.00	0.00	30,000.00
739,202.89	153,542.16	892,745.05	136,800.99	1,029,546.04	163,626.37	1,193,172.41	124,953.26	1,318,125.67
334,801.29	181,679.16	516,480.45	(89,923.86)	426,556.59	(144,683.75)	281,872.84	(60,925.71)	220,947.13
(16,511.60)	(4,145.02)	(20,656.62)	(4,185.51)	(24,842.13)	(4,178.72)	(29,020.85)	(4,195.09)	(33,215.94)
318,289.69	177,534.14	495,823.83	(94,109.37)	401,714.46	(148,862.47)	252,851.99	(65,120.80)	187,731.19

March Actual	March YTD	April Actual	April YTD	May Actual	May YTD	2014-2015 Annual Budget	Remaining Balance
78,283.76	1,553,276.15	37,371.16	1,590,647.31	10,413.90	1,601,061.21	1,467,768	133,293.21
0.00	3,618.68	520.93	4,139.61	459.08	4,598.69	8,000	(3,860.39)
570.51	61,032.24	7,382.71	68,414.95	0.00	68,414.95	5,000	63,414.95
78,854.27	1,617,927.07	45,274.80	1,663,201.87	10,872.98	1,674,074.85	1,480,768	192,847.77
1,326.24	14,956.15	298.26	15,254.41	1,259.04	16,513.45	23,000	6,486.55
3,927.27	12,240.26	3,032.69	15,272.95	1,707.97	16,980.92	18,000	1,019.08
0.00	3,852.00	0.00	3,852.00	0.00	3,852.00	1,800	(2,052.00)
0.00	13,484.96	1,544.00	15,028.96	115.35	15,144.31	11,000	(4,144.31)
0.00	2,450.47	0.00	2,450.47	0.00	2,450.47	2,000	(450.47)
462.05	2,514.78	237.36	2,752.14	0.00	2,752.14	4,000	1,247.86
103.99	2,327.90	0.00	2,327.90	0.00	2,327.90	3,500	1,172.10
884.29	5,770.23	569.08	6,339.31	467.56	6,806.87	7,000	193.13
1,295.47	6,043.22	966.49	7,009.71	382.95	7,392.66	8,000	607.34
386.37	3,583.56	571.18	4,154.74	218.04	4,372.78	5,500	1,127.22
406.80	5,332.91	241.80	5,574.71	80.14	5,654.85	7,500	1,845.15
0.00	0.00	0.00	0.00	0.00	0.00	350	350.00
2,037.76	2,443.70	0.00	2,443.70	156.04	2,599.74	1,500	(1,099.74)
52,207.12	556,464.97	58,575.86	615,040.83	71,755.69	686,796.52	736,000	49,203.48
9,420.07	196,131.69	21,302.86	217,434.55	20,287.29	237,721.84	210,000	(27,721.84)
975.00	9,859.69	975.00	10,834.69	1,218.75	12,053.44	13,000	946.56
6,344.47	70,330.96	7,619.22	77,950.18	7,630.79	85,580.97	78,000	(7,580.97)
11,591.50	115,805.36	11,050.71	126,856.07	11,591.50	138,447.57	154,000	15,552.43
0.00	1,824.50	0.00	1,824.50	1,150.00	2,974.50	15,000	12,025.50
450.00	5,715.40	0.00	5,715.40	2,600.00	8,315.40	6,000	(2,315.40)
16,320.92	158,962.11	15,290.12	174,252.23	14,860.68	189,112.91	237,000	47,887.09
0.00	11,050.00	0.00	11,050.00	0.00	11,050.00	11,500	450.00
0.00	3,840.30	1,335.94	5,176.24	82.95	5,259.19	8,500	3,240.81
1,959.41	1,959.41	0.00	1,959.41	0.00	1,959.41	0	(1,959.41)
0.00	1,502.04	0.00	1,502.04	0.00	1,502.04	2,575	1,072.96
1,250.00	11,250.00	1,250.00	12,500.00	1,411.15	13,911.15	15,000	1,088.85
1,416.75	12,750.75	1,416.75	14,167.50	1,416.75	15,584.25	17,000	1,415.75
34,858.32	88,352.32	0.00	88,352.32	(905.93)	87,446.39	52,700	(34,746.39)
0.00	0.00	0.00	0.00	0.00	0.00	4,500	4,500.00
0.00	645.00	0.00	645.00	0.00	645.00	3,000	2,355.00
249.15	787.96	37.20	825.16	0.00	825.16	2,400	1,574.84
452.16	1,456.16	0.00	1,456.16	77.55	1,533.71	1,000	(533.71)
0.00	0.00	0.00	0.00	0.00	0.00	450	450.00
0.00	855.29	0.00	855.29	0.00	855.29	1,250	394.71
0.00	120.08	0.00	120.08	0.00	120.08	250	129.92
298.78	1,326.54	72.57	1,399.11	334.20	1,733.31	1,000	(733.31)
0.00	2,709.09	0.00	2,709.09	0.00	2,709.09	4,000	1,290.91
50.00	450.00	50.00	500.00	50.00	550.00	1,000	450.00
0.00	2,912.50	0.00	2,912.50	692.89	3,605.39	7,500	3,894.61
0.00	(366.50)	0.00	(366.50)	0.00	(366.50)	1,500	1,866.50
0.00	84,150.00	0.00	84,150.00	0.00	84,150.00	85,000	850.00
386.72	3,799.77	399.41	4,199.18	507.30	4,706.48	7,500	2,793.52
619.31	6,585.06	668.31	7,253.37	629.65	7,883.02	8,368	484.98
0.00	0.00	0.00	0.00	0.00	0.00	0	0.00
0.00	11,575.00	0.00	11,575.00	0.00	11,575.00	0	(11,575.00)
0.00	30,000.00	0.00	30,000.00	0.00	30,000.00	6,000	(24,000.00)
149,679.92	1,467,805.59	127,504.81	1,595,310.40	139,778.30	1,735,088.70	1,784,143	49,054.30
(70,825.65)	150,121.48	(82,230.01)	67,891.47	(128,905.32)	(61,013.85)	(303,375)	(242,361.15)
(4,278.37)	(37,494.31)	(4,278.37)	(41,772.68)	(4,268.03)	(46,040.71)	(54,000)	(7,959.29)
(75,104.02)	112,627.17	(86,508.38)	26,118.79	(133,173.35)	(107,054.56)	(357,375)	(250,320.44)

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06/15/15

Accrual Basis

# Valley Falls Fire Department

## Profit & Loss

### July 2014 through May 2015

	Jul '14 - May 15
Ordinary Income/Expense	
Income	
4000.1 - 2014 Taxes Collected	1,476,026.13
4000.2 2013 Taxes & Prior	60,755.77
4000.3 Interest on Taxes	28,050.92
4000.4 Retuned Chk Fee	125.00
4010 Interest Income	632.23
4100.1 Detail Income Reimburs.	6,588.66
4100.2 Administrative Income	517.47
4200 Grants	4,000.00
4300 Fire Recovery USA	371.25
49900 Uncategorized Income	6,861.58
499900- Uncategorized Income	2,304.60
5054 Chief- VFFD	2,304.60
Fire Prevention Income	2,691.00
Redemption Recieved	3,506.25
Total Income	1,594,735.46
Gross Profit	1,594,735.46
Expense	
01. Permanent Men Payroll	108,233.55
6000 Vehicle Gas, Oil & Lub.	12,059.75
6010 Vehicle Maint. & Repairs	31,284.72
6020 Truck Tires	2,421.96
6030 Upgrading & Prch. New Equi	5,313.58
6040 Radio Equipment Upg & Rep	752.53
6050 Equip. Supplies & Repairs	2,904.14
6060 First Aid Equip. & EMS Sup	1,432.74
6070 Fire Prevention Expense	1,755.00
6100 Electric	10,074.77
6110 Heat ( Gas)	8,675.96
6115 Water & Sewer	13,989.48
6120 Telephone	2,686.74
6130- Bldg Supplies, Reprs & Im	33,927.14
6135 Furnishings	1,000.00
6140 Air Cascade Maintenance	375.00
6150 - Miscellaneous	1,839.26
6200- Payroll Standard	444,226.02
6201 Payroll Overtime	161,651.62
6205 Payroll Administrative	7,800.00
6210 Social Security	52,107.95
6220 Pension	121,285.91
6230 Volunteers	14,112.00
6240 Drills & Training	3,838.93
6250-B/C M/M, DD & Vision Care	173,085.50
6260 Uniforms	17,074.61
6270 Longevity/Incentive	57,069.78
6280 EAP	462.00
6300 Trustees Fees	7,295.35
6305 Annual Meeting	484.60
6310 Clerks Fees	900.00
6330 Collectors Fees	8,977.31
6340 Treasurers Fee	7,590.56
6350 Insurance	94,226.90
6360 FF Training Tuition Reimb.	1,553.00
6380 F/P Training & EMS Train.	79.78
6400 Printing and Postage	53.23
6410 Newspaper Ads	77.55
6450 Office Supplies & Exp	438.30
6460 Computer Tax Bills	4,655.46
6465 Collector & Treasurer Exp	4,509.58
6480 Professional Fees	4,292.89
6490 Medical Examines	597.00
6555 Pawtucket Hydrant Fees	52,441.25

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06/15/15

Accrual Basis

**Valley Falls Fire Department**  
**Profit & Loss**  
**July 2014 through May 2015**

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	<u>Jul '14 - May 15</u>
6560 Payroll Service	2,780.66
8550 Clark Settlement	-273.65
Bank Service Charges	78.00
Payroll Expenses	218,094.30
Reconciliation Discrepancies	-36.66
Redemption Pay Out	<u>3,506.25</u>
Total Expense	<u>1,703,762.30</u>
Net Ordinary Income	-109,026.84
Other Income/Expense	
Other Expense	
Ask My Accountant	<u>320.00</u>
Total Other Expense	<u>320.00</u>
Net Other Income	<u>-320.00</u>
Net Income	<u><u>-109,346.84</u></u>

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06/01/15

Cash Basis

Cumberland Fire District, Station 2

**Balance Sheet**

As of May 31, 2015

	May 31, 15
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Citizens- HRA	1,903.50
Citizens-Fire Prevention Fund	14,799.12
Citizens -Grants	4,913.47
Contigency Fund	3,463.32
General Fund	
Citizens Checking, GF	120,504.29
Total General Fund	120,504.29
Petty Cash	50.00
Plan Review/ Building Fund	18,489.93
Premium Fund 08/09 5968	56,581.14
Total Checking/Savings	220,704.77
Total Current Assets	220,704.77
<b>TOTAL ASSETS</b>	<b>220,704.77</b>
<b>LIABILITIES &amp; EQUITY</b>	<b>220,704.77</b>

	APPROVED BUDGET 2014-2015	MAY 2014	JUNE 2014	JULY 2014	AUG 2014	SEPT 2014	OCT 2014	NOV 2014	DEC 2014	JAN 2015	FEB 2015	MAR 2015	APR 2015	MAY 2015	TOTAL EXPENSES 2014-2015	VARIANCE 2014-2015
<b>OFFICE SUPPLIES</b>																
1 Advertising	500.00	0.00	0.00	0.00	0.00	851.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	851.68	(351.68)
2 Office Supplies	2,000.00	41.57	2.28	0.00	0.00	236.58	1,078.42	154.00	0.00	0.00	0.00	15.75	0.00	35.40	1,564.00	436.00
2a Postage	700.00	98.00	0.00	0.00	8.87	103.60	355.98	0.00	0.00	0.00	49.00	159.98	0.00	7.89	783.32	(83.32)
2b Bank Fees	1,250.00	0.00	0.00	0.00	670.38	0.00	446.92	5.00	0.00	0.00	0.00	0.00	0.00	0.00	1,122.30	127.70
3 Printing	250.00	0.00	0.00	0.00	0.00	94.50	216.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	313.38	(63.38)
4 Tax Expenses	3,800.00	100.00	941.85	100.00	73.00	2,877.14	0.00	0.00	0.00	99.99	0.00	0.00	0.00	0.00	4,191.98	(391.98)
5 Office Equipment	1,000.00	0.00	0.00	0.00	0.00	875.97	371.86	0.00	95.00	0.00	0.00	0.00	0.00	147.63	1,490.46	(490.46)
<b>OFFICE SUPPLIES TOTAL</b>	<b>9,500.00</b>	<b>239.57</b>	<b>944.13</b>	<b>100.00</b>	<b>752.25</b>	<b>5,039.47</b>	<b>2,472.06</b>	<b>159.00</b>	<b>95.00</b>	<b>99.99</b>	<b>49.00</b>	<b>175.73</b>	<b>0.00</b>	<b>190.92</b>	<b>10,317.12</b>	<b>(817.12)</b>
<b>ADMINISTRATIVE COST</b>																
6 Accounting	6,000.00	643.50	2,000.00	0.00	0.00	3,512.50	0.00	0.00	1,875.00	0.00	0.00	937.50	0.00	0.00	8,968.50	(2,968.50)
6b Payroll Comp Exp	3,500.00	246.04	244.20	267.78	255.03	276.29	347.94	257.86	341.97	466.33	320.80	326.95	405.85	362.90	4,119.94	(619.94)
7 Clerk	1,700.00	141.67	141.67	141.67	141.67	141.67	283.34	0.00	141.67	141.67	0.00	0.00	0.00	800.01	2,075.04	(375.04)
7a Stenographer	200.00	0.00	0.00	0.00	0.00	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00	(100.00)
8 Commissioners	10,500.00	0.00	0.00	0.00	0.00	0.00	5,750.00	0.00	0.00	0.00	0.00	0.00	2,798.47	496.88	9,045.35	1,454.65
8 Commissioners	10,500.00	0.00	0.00	0.00	0.00	0.00	5,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00	(100.00)
9 Insurance	71,000.00	0.00	(7.46)	0.00	14.00	1,300.00	13,532.00	0.00	0.00	(92.00)	0.00	462.00	36,005.58	12.00	51,226.12	19,773.88
10 Legal	7,500.00	0.00	2,915.51	0.00	0.00	3,127.33	2,859.65	1,065.00	3,160.60	250.00	3,012.32	1,915.58	140.78	0.00	18,466.87	(10,966.87)
11 Moderator	100.00	0.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00
11a Unemployment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 Tax Coll/Assessor/Treasurer	30,500.00	3,061.51	2,827.51	3,436.88	2,861.63	3,046.89	3,251.64	2,652.00	3,237.00	2,744.63	2,835.93	2,808.00	3,510.00	2,808.00	39,081.62	(8,581.62)
<b>ADMINISTRATIVE COST TOTAL</b>	<b>131,000.00</b>	<b>4,092.72</b>	<b>8,121.43</b>	<b>3,846.33</b>	<b>3,272.33</b>	<b>11,804.68</b>	<b>26,024.57</b>	<b>3,974.86</b>	<b>8,776.24</b>	<b>3,510.63</b>	<b>6,169.05</b>	<b>6,450.13</b>	<b>42,860.68</b>	<b>4,479.79</b>	<b>133,383.44</b>	<b>(2,383.44)</b>
<b>PAYROLL</b>																
13 Blue Cross	142,000.00	8,854.49	11,603.27	(720.90)	11,588.75	23,763.90	26,290.38	(596.08)	11,629.71	11,812.65	11,744.81	11,776.73	12,920.80	13,069.82	153,740.33	(11,740.33)
13a Health Reimbursement	15,000.00	1,482.12	1,321.68	1,003.53	1,752.64	647.97	753.15	646.42	1,319.82	101.12	673.39	(7.42)	413.73	0.00	10,108.15	4,891.85
14 Clothing Allowance	13,000.00	0.00	0.00	0.00	0.00	9,100.00	0.00	0.00	3,900.00	0.00	0.00	0.00	0.00	0.00	13,000.00	0.00
15 Delta Dental	11,500.00	934.58	934.58	(42.25)	934.58	1,902.96	1,894.51	(33.80)	926.13	934.58	934.58	934.58	926.13	934.58	12,115.74	(615.74)
16 Full Time Salary	52,132.20	52,132.20	52,132.20	52,132.20	52,132.20	52,132.20	52,132.20	52,132.20	52,132.20	52,132.20	52,132.20	52,132.20	52,132.20	52,132.20	52,132.20	0.00
17 Full Time Pension	152,000.00	8,420.02	8,606.07	14,406.33	12,411.90	12,311.93	14,759.50	12,865.30	15,371.33	12,027.79	11,836.92	12,388.72	14,798.65	12,666.76	163,073.22	(11,073.22)
18 Longevity Pay	31,500.00	4,453.90	5,704.21	2,997.34	2,746.83	2,292.40	0.00	4,807.71	2,997.34	2,855.14	0.00	2,499.10	0.00	3,562.82	34,166.79	(3,416.79)
19 Payroll Taxes	75,500.00	5,985.84	6,032.59	8,145.32	5,638.66	6,107.15	8,034.40	5,615.92	8,302.71	6,365.52	6,644.38	5,076.23	7,051.16	6,067.95	85,069.83	(9,569.83)
20 Other	0.00	0.00	0.00	0.00	0.00	(723.60)	260.00	0.00	179.00	(180.00)	(279.92)	0.00	280.00	(101.72)	178.28	(178.28)
20a Military Leave (OT)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	4,601.10	5,553.15	21,500.49	9,800.76	7,803.36	4,759.02	5,414.56	12,163.92	7,250.27	7,019.96	4,403.87	3,747.61	3,871.04	97,889.11	(14,389.11)
20c Holiday	41,000.00	0.00	3,205.97	3,300.73	3,300.73	3,300.73	3,300.73	3,300.73	3,300.73	3,300.73	3,300.73	3,300.73	3,300.73	3,300.73	39,530.17	1,469.83
20d OT (Overtime)	1,010.70	1,010.70	997.29	3,132.66	480.27	1,728.36	489.93	1,238.67	4,379.73	5,799.80	13,056.36	(393.06)	2,905.90	7,945.55	42,772.16	(28,772.16)
20e SICK (OT to cover Sick)	40,000.00	9,386.10	5,207.61	2,091.90	3,885.09	7,901.34	8,540.70	2,037.45	4,336.95	3,497.38	5,542.50	2,765.52	5,247.62	636.12	61,088.28	(21,088.28)
20f Sick Time Payout	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,712.64	0.00	0.00	0.00	0.00	0.00	4,712.64	287.36
21 EMT/MAINT/MS/Training	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Life Insurance	1,700.00	0.00	0.00	0.00	0.00	1,690.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,690.00	10.00
23a Call Force	20,000.00	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00	20,000.00	0.00
23b Call Force Chief	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>PAYROLL TOTAL</b>	<b>1,344,700.00</b>	<b>97,273.05</b>	<b>101,396.58</b>	<b>122,567.36</b>	<b>103,656.32</b>	<b>131,791.90</b>	<b>146,369.64</b>	<b>89,082.32</b>	<b>147,109.94</b>	<b>112,167.56</b>	<b>114,453.75</b>	<b>93,363.75</b>	<b>125,597.25</b>	<b>103,797.94</b>	<b>1,488,627.36</b>	<b>(143,927.36)</b>
<b>DUES &amp; CONVENTIONS</b>																
24 Chief's Convention	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00
25 Professional Dues	500.00	0.00	0.00	0.00	0.00	25.00	0.00	0.00	120.00	0.00	0.00	0.00	0.00	25.00	170.00	330.00
<b>DUES &amp; CONVENTIONS TOTAL</b>	<b>750.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25.00</b>	<b>0.00</b>	<b>0.00</b>	<b>120.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25.00</b>	<b>170.00</b>	<b>580.00</b>
<b>UTILITIES</b>																
26a Shared Communications	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00
26b Shared Fire Box Service Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27a Electric	5,750.00	340.35	473.44	618.44	473.44	1,422.90	925.30	0.00	332.66	479.95	543.93	574.96	375.99	361.37	6,449.29	(699.29)
27b Heat	3,500.00	257.45	66.03	55.24	53.57	46.85	108.51	0.00	375.05	515.27	866.67	977.62	548.39	264.74	4,135.41	(635.41)
28 Telephone	4,500.00	477.07	248.18	399.56	410.95	389.63	957.64	(76.48)	307.88	473.41	464.57	251.93	253.65	371.80	4,929.79	(429.79)
29 Water	1,000.00	39.86	135.89	49.20	0.00	229.01	98.00	134.95	30.90	55.43	56.01	149.98	42.74	50.77	1,072.74	(72.74)
30 Sewer Assessment / Usage	1,250.00	41.11	115.62	41.11	0.00	283.63	88.35	73.00	78.65	42.72	38.59	591.12	75.08	42.72	1,511.70	(261.70)
31 Hydrant Fees	49,500.00	0.00	0.00	0.00	0.00	0.00	49,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	49,500.00	0.00
<b>UTILITIES TOTAL</b>	<b>67,500.00</b>	<b>1,155.84</b>	<b>1,035.16</b>	<b>1,163.55</b>	<b>464.52</b>	<b>2,372.02</b>	<b>51,677.80</b>	<b>131.47</b>	<b>1,125.14</b>	<b>1,566.78</b>	<b>1,969.77</b>	<b>2,545.61</b>	<b>1,295.85</b>	<b>1,091.42</b>	<b>67,598.93</b>	<b>(98.93)</b>
<b>TRAINING</b>																
32 Training	4,000.00	0.00	46.54	53.46	0.00	0.00	0.00	0.00	1,500.00	0.00	0.00	285.00	0.00	0.00	1,885.00	(2,115.00)
33 Education	4,000.00	551.00	908.25	750.00	0.00	0.00	0.00	0.00	0.00	1,192.75	0.00	213.93	0.00	1,244.50	4,860.43	(960.43)
33A Professional Development	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00
<b>TRAINING TOTAL</b>	<b>8,500.00</b>	<b>551.00</b>	<b>954.79</b>	<b>803.46</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,500.00</b>	<b>1,192.75</b>	<b>0.00</b>	<b>488.93</b>	<b>0.00</b>	<b>1,244.50</b>	<b>6,745.43</b>	<b>1,754.43</b>



APPROVED BUDGET 2014-2015		MAY 2014	JUNE 2014	JULY 2014	AUG 2014	SEPT 2014	OCT 2014	NOV 2014	DEC 2014	JAN 2015	FEB 2015	MAR 2015	APR 2015	MAY 2015	TOTAL EXPENSES 2014-2015	VARIANCE 2014-2015
<b>BUILDING</b>																
36	Station Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00
37	Station Maintenance	270.97	227.04	0.00	22.02	464.36	449.03	59.52	125.25	324.45	514.57	965.77	259.11	238.15	3,920.24	79.7
	<b>BUILDING TOTAL</b>	<b>270.97</b>	<b>227.04</b>	<b>0.00</b>	<b>22.02</b>	<b>464.36</b>	<b>449.03</b>	<b>59.52</b>	<b>125.25</b>	<b>324.45</b>	<b>514.57</b>	<b>965.77</b>	<b>259.11</b>	<b>238.15</b>	<b>3,920.24</b>	<b>3,079.7</b>
<b>APPARATUS</b>																
39	Fuel & Oil	825.71	595.98	554.46	770.31	681.73	1,383.87	137.39	576.35	596.28	1,282.15	796.80	558.77	567.29	9,307.09	692.9
40	Repairs & Maintenance	169.49	37.74	0.00	839.81	2,951.97	6,882.38	347.98	290.64	709.65	58.80	2,402.87	535.94	80.37	15,307.64	592.3
	<b>APPARATUS TOTAL</b>	<b>995.20</b>	<b>633.72</b>	<b>554.46</b>	<b>1,610.12</b>	<b>3,633.70</b>	<b>8,266.25</b>	<b>485.37</b>	<b>866.99</b>	<b>1,305.93</b>	<b>1,340.95</b>	<b>3,199.67</b>	<b>1,094.71</b>	<b>647.66</b>	<b>24,614.73</b>	<b>1,385.2</b>
<b>EQUIPMENT</b>																
41	Shared Air Supply / PPE Maint	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
42	Communication Upgrading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
43	Equipment Repair	2,000.00	451.37	0.00	(1,080.00)	58.33	1,140.00	0.00	113.50	27.32	0.00	0.00	0.00	137.64	1,058.16	941.8
43a	Replacement Items	2,000.00	168.94	0.00	0.00	674.37	12.95	113.50	442.78	246.89	0.00	172.89	0.00	6.41	2,140.13	(140.1
44	New Equipment	5,000.00	7.43	0.00	0.00	32.00	0.00	0.00	0.00	222.85	0.00	0.00	1,544.00	4.26	1,810.54	3,189.4
45	Radio Maintenance	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
46	Equipment Upgrade	2,000.00	9.04	0.00	(1,080.00)	790.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	799.04	1,200.9
	<b>EQUIPMENT TOTAL</b>	<b>13,000.00</b>	<b>518.83</b>	<b>629.35</b>	<b>(1,080.00)</b>	<b>1,554.70</b>	<b>1,152.95</b>	<b>113.50</b>	<b>556.28</b>	<b>497.06</b>	<b>0.00</b>	<b>172.89</b>	<b>1,544.00</b>	<b>148.31</b>	<b>5,807.87</b>	<b>7,192.1</b>
<b>MISCELLANEOUS</b>																
48	Physicals	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	1,500.00
49	Employee Support	1,000.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	1,199.38	0.00	0.00	1,299.38	(299.3
	<b>MISCELLANEOUS TOTAL</b>	<b>3,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,199.38</b>	<b>0.00</b>	<b>0.00</b>	<b>1,799.38</b>	<b>1,200.6</b>
	<b>BUDGET TOTALS</b>	<b>1,610,950.00</b>	<b>105,097.18</b>	<b>113,946.20</b>	<b>129,035.16</b>	<b>108,797.56</b>	<b>236,412.30</b>	<b>94,006.04</b>	<b>160,274.84</b>	<b>120,665.15</b>	<b>124,997.09</b>	<b>108,571.86</b>	<b>172,651.60</b>	<b>111,863.69</b>	<b>1,742,984.50</b>	<b>(132,034.5</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	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	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	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	0.00	0.00	0.00	0.00	0.00	0.00
	Fire Truck Engine #23	38,098.00	0.00	0.00	38,099.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,099.00	(1.0
	Brush Truck Replacement	0.00	0.00	0.00	0.00	0.00	0.00	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	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	0.00	0.00	0.00	0.00	0.00	0.00
	<b>IMPROVEMENTS TOTAL</b>	<b>38,098.00</b>	<b>0.00</b>	<b>0.00</b>	<b>38,099.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>38,099.00</b>	<b>(1.0</b>
<b>NON BUDGET ITEMS</b>																
	Fire Prevention	3,000.00	0.00	0.00	0.00	0.00	334.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	334.75	2,665.2
	Handbooks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Consolidation Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	145.35	0.00	0.00	0.00	0.00	244.44	369.79	(369.7
	<b>NON BUDGET ITEMS TOTAL</b>	<b>3,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>334.75</b>	<b>0.00</b>	<b>145.35</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>244.44</b>	<b>724.54</b>	<b>2,275.4</b>
	<b>BUDGET TOTAL</b>	<b>1,652,048.00</b>	<b>105,097.18</b>	<b>113,946.20</b>	<b>129,035.16</b>	<b>146,896.56</b>	<b>236,747.05</b>	<b>94,006.04</b>	<b>160,420.19</b>	<b>120,665.15</b>	<b>124,997.09</b>	<b>108,571.86</b>	<b>172,651.60</b>	<b>112,108.13</b>	<b>1,781,808.04</b>	<b>(129,760.0</b>

# Profit & Loss

## May 2015

	<u>May 15</u>
Ordinary Income/Expense	
Income	
Fire Prevention	180.00
Interest Bank	
Interest Contingency Fund	0.03
Interest Fire Prevention	0.13
Interest Grants Fund	0.04
Interest Investment account	0.48
Interest Plan Review/Building	0.16
Total Interest Bank	<u>0.84</u>
Miscellaneous Income	
Revenue Rescue	480.00
Total Miscellaneous Income	<u>480.00</u>
Taxes Collected	
2014 Taxes	19,287.70
2013 Taxes	204.42
Interest Taxes	1,842.17
Total Taxes Collected	<u>21,334.29</u>
Total Income	<u>21,995.13</u>
Gross Profit	21,995.13
Expense	
Office Expenses	
Office Supplies	35.40
Postage	7.89
Office Equipment	147.63
Total Office Expenses	<u>190.92</u>
Administrative Cost	
Payroll Comp Exp	362.90
Clerk	800.01
Commissioners	496.88
Insurance	12.00
Legal	0.00
Tax Coll/Assessor/Treasurer	2,808.00
Total Administrative Cost	<u>4,479.79</u>
Payroll	
Other	-101.72
Blue Cross	13,069.82
Delta Dental	934.58
Full Time Salary	54,945.02
Full Time Pension	12,866.76
Longevity Pay	3,562.82
Payroll Taxes	6,067.95
VAC (OT to Cover Vac)	3,871.04
OT (Overtime)	7,945.55
Sick (OT to cover Sick)	636.12
Total Payroll	<u>103,797.94</u>

## Profit & Loss

### May 2015

	<u>May 15</u>
Dues & Conventions	
Professional Dues	25.00
Total Dues & Conventions	<u>25.00</u>
Utilities	
Electric	361.37
Heat	264.76
Telephone	371.80
Water	50.77
Sewer Assessment / Usage	42.72
Total Utilities	<u>1,091.42</u>
Training	
Education	1,244.50
Total Training	<u>1,244.50</u>
Building	
Station Maintenance	238.15
Total Building	<u>238.15</u>
Apparatus	
Fuel & Oil	567.29
Repairs & Maintenance	80.37
Total Apparatus	<u>647.66</u>
Equipment	
Equipment Repair	137.64
Replacement Items	6.41
New Equipment	4.26
Total Equipment	<u>148.31</u>
Total Expense	<u>111,863.69</u>
Net Ordinary Income	-89,868.56
Other Income/Expense	
Other Expense	
Fire Prevention Non Bud Items	
Consolidation Expenses	244.44
Total Fire Prevention Non Bud Items	<u>244.44</u>
Total Other Expense	<u>244.44</u>
Net Other Income	<u>-244.44</u>
Net Income	<u><u>-90,113.00</u></u>

**FC-R-2015-34**  
**CUMBERLAND FIRE DISTRICT**

**Resolution: Adding the exemption for the Blind to Resolution 2015-24**

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

**Section 1.** This is to add the exemption for the Blind residents of Cumberland

**Section 2.** This exemption shall fall under the same guidelines in R2015-24  
Passed May 20, 2015.

**Section 3** Currently there are eighteen (18) qualified residents with the town. The  
CFD Tax Collector shall reach out to the qualified to correct their bills.

**Section 4.** The tax collector shall have the ability to make adjustments to any  
Tax bill received to date from a qualified individual.

Date adopted: June 23, 2015

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Bruce Lemois, Chairman

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Deborah Auclair, Clerk

**FC-R-2015-37**  
**CUMBERLAND FIRE DISTRICT**

**Resolution: To approve the recommendations of the Personnel Committee**

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

**Section 1.** As the Finance Committee Chairman presented recommendations for the following administrative positions:

- |  |                  |
|--|------------------|
| 1. Business Manager/Tax Collector:                     | Diane Karolyshyn |
| 2. Asst. Business Manager/Tax Collector:               | Beth Markey      |
| 3. Fire Prevention Specialist &<br>Admin to the Chief: | Keri Smith       |
| 4. Tax Collector and Finance Clerk:                    | Joan Lariviere   |

**Section 2.** This resolution takes effect upon passage

**Section 3.** The appointments are as employees without contracts.

Date adopted: June 23, 2015

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Bruce Lemois, Chairman

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Deborah Auclair, Clerk

# Cumberland Fire District

Established  
November 10, 2014

Headquarters @ Station Four  
3502 Mendon Road Cumberland, RI 02864 401.658.0544  
[www.cumberlandfire.org](http://www.cumberlandfire.org)

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  
*Committee Clerk*

## 2015 – 2016 CFD Goals

1. Create a plan to achieve a 1 rating on the ISO scale
  - a. Present the plan by spring of 2016
2. Establish an in home inspection program & town wide educational program on fire prevention
  - a. Have inspections scheduled by the end of August, beginning of September
  - b. Present education program in spring 2016
3. Develop a wellness campaign for the department
  - a. Complete Plan by January 2016
4. Review the potential for a fire alarm box inspection service for the businesses in town
  - a. Present by fiscal year end
5. Complete a review of which platoon system works for CFD
  - a. Present report at the July 28<sup>th</sup> meeting, as a goal date. (Advise if more time is needed)
6. Research and develop a Citizens Fire Fighter Academy
  - a. Present plan in first quarter of 2016

## 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.