

Cumberland Fire District

Established
November 10, 2014

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

SPECIAL MEETING OF THE CUMBERLAND FIRE DISTRICT

JULY 28, 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
 - a. Commendations
4. CONSENT AGENDA
 - a. Approval of July 14, 2015 minutes
5. OLD BUSINESS
 - a. FC-R2015-40 Due date, tabled from 07/14/15
 - b. FC-R2015-41 Interest rate, tabled from 07/14/15
6. NEW BUSINESS
 - a. FC-R2015-44 Payout to Captain Jason Lavalley
 - b. Review of proposed financial reports
 - c. Overall Finance Department Review
 - i. Vote of approval and Process for Financial Questions
 - d. Chairman's Communications
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 OFF THE CUMBERLAND FIRE DISTRICT

TUESDAY, JULY 14, 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.

ABSENT: Commissioner Parent on a personal engagement

GENERAL ANNOUNCEMENTS: There was a swearing in of four firefighters receiving promotions.

Lt. Craig Emerson to Captain
FF Christopher Smith to Lieutenant
FF Daniel Bradley to Lieutenant
Probationary FF Stephen Instansi

CONSENT AGENDA

COMMISSIONER CHAMPAGNE MOVED TO APPROVE THE MINUTES OF 6/2/15. SECOND BY COMMISSIONER MATTÀ. PASSED 6-0.

COMMISSIONER KOUTSOGIANE MOVED TO APPROVE THE MINUTES OF 6/23/15. SECOND BY COMMISSIONER OUELLETTE. PASSED 6-0.

OLD BUSINESS

- A. **Update on Citizens' Fire Academy.** Commissioner Champagne met with the Chief on two occasions. They discussed the topics to be included in the academy. The first academy should roll out in the fall. Citizens will learn rescue operations and will also certify students in CPR. This will give the residents a better idea of what is involved. They anticipate 15 participants for the first session.

NEW BUSINESS

- A. Finance Update:** Mr. Bruce gave an overview of the new accounting system. The system is functioning in a reliable fashion. All entries are manual and have supervised approval. The check writing is also operable and the chart of accounts represent the same level as adopted budget.
- As of today, 3.7 million in taxes have been collected. A small portion of this is in escrow accounts.

R-2015-43 Auditing Proposals and recommendations. Mr. Bruce received two proposals and is recommending Parmelee, Poirier & Associates, LLP. His concern with other firm was additional billing. This firm provided in writing that there would be no additional billing and went over costs.

COMMISSIONER CHAMPAGNE MOVED TO APPROVE THE RECOMMENDATION OF PARMELEE, POIRIER & ASSOCIATES, LLP AS THE AUDITING FIRM. SECOND BY COMMISSIONER OUELLETTE.

Commissioner Ouellette questioned the difference between the two firms. Mr. Bruce explained that Parmelee, Poirier & Associates has two managers as the other only has one.

Commissioner Koutsogiane question Mr. Bruce's experience with the firm on whether it was business or social. Mr. Bruce answered that he worked with the firm in a business setting.

Commissioner Scullin questioned how each district will be charged. Chairman Lemois explained that upon a suggestion form DOR/OAG there is an accrual for each district's 2014-15 budget being made for these charges.

Commissioner Koutsogiane questioned when the services would be rendered. Finance Director Bruce noted that they will start immediately and that the audit is due by September 30th.

Chairman Lemois commended Mr. Bruce, Beth and Diane for all their hard work in managing this complex process.

MOTION PASSED 6-0.

Commissioner Koutsogiane questioned how many accounts there were in the new accounting system. He will make an appointment with Mr. Bruce to sit down with him in order to get that information.

B. Chairman's Communications.

1. 3 Platoon System Review. Chairman Lemois advised that invites went out and that the meeting went well. He feels we will learn a lot from the review.
2. H-6341. Chairman Lemois received memo which consisted of 29 pages of timeline and back-up documentation in which he will post to the website. This bill would have change legislation and force the District to accept quarterly payments.

There was a hearing on this bill in which Chairman Lemois and Solicitor Kelley Morris attended and testified. They present the issues that this would cause the merger. This would cost the district an additional \$10,000 to send out new tax bills. In total would end up costing the district \$150,000 which is not budgeted. Would also cause an increase of 4.5 cents on the tax rate.

They got the quarterly payments moved to 2016. This would have caused a lot of anguish in the town.

- C. R-2015-40 Grace Period for Tax Bills.** The current date interest will be charged to late payments is August 1st, 2015 as passed in R-2015-32 on 6/2/15 with a 7-0 vote.

There has been interest expressed in extending that date. The Finance Director had made the recommendation to hold off on any changes to the 7/28/15 meeting.

There was some discussion to extend penalty by 6 months. Mr. Bruce thinks this would cause a cash flow problem with the district.

There was an update on 7/9/15. Chairman Lemois received an apology from Editor Green and will have it published on internet by the end of the week.

Commissioner Champagne thanked Diane and Beth for acting very professional during this time.

Maureen Parmeger, a resident of the North Cumberland Fire District, got up to speak. She had read article and was shocked that she only had 30 days to pay her bill. She would like to have until September 1st to pay.

Commissioner Koutsogiane asked that the Board consider a deadline of October 1st.

- D. R-2015-41 Interest amount for late tax bills.** The current resolution R-2015-32 passed on 6/2/15 with a 7-0 vote established the interest rate for late payments at 16%.

There has been interest in changing that and Finance Director Mr. Bruce has reviewed the implications of lowering the rate. The Finance Director has recommended to lower the rate to 12%.

Expressing unhappiness with the potential delay of this resolution, Commissioner Scullin hastily left the meeting at 8:28 p.m. on his own behalf.)

Commissioner Koutsogiane pointed out that the interest rate for the Town of Cumberland is 14%.

COMMISSIONER KOUTSOGIANE MOVED TO TABLE THIS RESOLUTION UNTIL THE 7/28/15 MEETING. SECOND BY COMMISSIONER OUELLETTE. PASSED 5-0.

- E. R-2015-38 Engines 4 & 5 Repairs.** Both Engines 4 and 5 needed repairs to the turbo equipment on the engines. Both engines were repaired by Power Products in Cranston, RI. All work was done correctly and accepted by the Chief.

COMMISSIONER CHAMPAGNE MOVED TO PAY POWER PRODUCTS FOR INVOICE #0981847 FOR \$4,044.31 TO REPAIR ENGINE 4 AND INVOICE #0982557 FOR \$5,808.36 TO REPAIR ENGINE 5, TO BE PAID IN FULL. SECOND BY COMMISSIONER KOUTSOGIANE. PASSED 5-0.

- F. R-2015-39 Insulation for Station 1.** Two years ago, the roof had to be replace and that time it was discovered that flat roof insulation had been used under the shingles and was water logged.

The roof was repaired but the insulation was not replaced. This repair is to add insulation to the inside of the building on the underside of the roof.

The District has received 2 bids to install interior insulation. The Chief's recommendation is to select Atlas Insulation Co. to install 9" R38 open cell insulation. The cost of labor and materials is \$15,840.00.

COMMISSIONER OUELLETTE MOVED TO APPROVE ATLAS INSULATION CO. TO INSTALL INSULATION AT STATION 1 IN THE AMOUNT OFF \$15,840.00. SECOND BY COMMISSIONER CHAMPAGNE. PASSED 5-0.

- G. R-2015-42 Mr. Jackvony's Separation Payout.** The Valley Falls Fire District had entered into an agreement with Brian Jackvony with articles that called for unused vacation time to be paid out upon separation.

This was presented to Mr. Brian Jackvony. At that time, it was discussed that sick time payout was only paid upon resignation. Mr. Jackvony then submitted a letter of resignation.

There was discussion and decided that we should pay and not fight it. Legally, he did submit a letter of resignation even if it was a day before his contract ended.

COMMISSIONER CHAMPAGNE MOVED TO PAY MR. JACKVONY IN THE FORM OF PAYROLL VACATION PAYOUT OF \$5,916.40 AND SICK TIME PAYOUT OF \$7,454.60 FOR A TOTAL OF \$13,371.00. SECOND BY COMMISSIONER KOUTSOGIANE. PASSED 5-0.

PUBLIC INPUT

Scott Schmidt got up and spoke regarding the interest on balance owed. He questioned on whether we could work with the elderly. Solicitor Morris looked at State Law and this is regulated and not a lot of discretion. This needs to be equal for all.

Diane Karolyshyn, tax collector at Cumberland Hill, got up to say on record that it was important to her to treat customers kindly and strive for customer service.

COMMISSIONER KOUTSOGIANE MOVED TO ADJOURN REGULAR SESSION AT 8:46 P.M. SECOND BY COMMISSIONER CHAMPAGNE. PASSED 5-0.

Respectfully submitted,

Debbie Auclair
Committee Clerk

FC-R-2015-40

CUMBERLAND FIRE DISTRICT

Resolution: Interest grace period extension

Be it resolved by the Cumberland Fire District as follows:

Whereas, The current date interest will be charged to late payments is August 1, 2015 as passed in R-2015-32 on June 2, 2015 with a 7-0 vote.

Whereas, There has been interest expressed in extending that date.

Whereas, The Finance Director had made the recommendation hold off on any changes to the July 28th meeting

.

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

Section 1.

Section 2. This Resolution shall become effective upon passage.

Date adopted: July 14, 2015

Bruce Lemois, Chairman

Deborah Auclair, Clerk

FC-R-2015-41

CUMBERLAND FIRE DISTRICT

Resolution: Amount of interest to be charged for late payments.

Be it resolved by the Cumberland Fire District as follows:

Whereas, The current resolution R-2015-32 Passed on June 2, 2015 with a 7-0 vote established the interest rate for late payments at 16%.

Whereas, There has been interest in changing that and Finance Director Mr. Bruce has reviewed the implications of lowering the rate.

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

Section 1. The Finance Director has recommended to lower the rate to twelve percent (12%)

Section 2. This Resolution shall become effective upon passage.

Date adopted: July 14, 2015

Bruce Lemois, Chairman

Deborah Auclair, Clerk

CUMBERLAND FIRE DISTRICT

Resolution: Reimbursement of accumulated sick and vacation time to Captain Jason Lavallee.

Be it resolved by the Cumberland Fire District as follows:

Whereas, RI General law reads:

§ 45-19-1 Salary payment during line of duty illness or injury. – (a) Whenever any police officer of the Rhode Island Airport Corporation or whenever any police officer, fire fighter, crash rescue crewperson, fire marshal, chief deputy fire marshal, or deputy fire marshal of any city, town, fire district, or the state of Rhode Island is wholly or partially incapacitated by reason of injuries received or sickness contracted in the performance of his or her duties or due to their rendering of emergency assistance within the physical boundaries of the state of Rhode Island at any occurrence involving the protection or rescue of human life which necessitates that they respond in a professional capacity when they would normally be considered by their employer to be officially off-duty, the respective city, town, fire district, state of Rhode Island or Rhode Island Airport Corporation by which the police officer, fire fighter, crash rescue crewperson, fire marshal, chief deputy fire marshal, or deputy fire marshal, is employed, shall, during the period of the incapacity, pay the police officer, fire fighter, crash rescue crewperson, fire marshal, chief deputy fire marshal, or deputy fire marshal, the salary or wage and benefits to which the police officer, fire fighter, crash rescue crewperson, fire marshal, chief deputy fire marshal, or deputy fire marshal, would be entitled had he or she not been incapacitated, and shall pay the medical, surgical, dental, optical, or other attendance, or treatment, nurses, and hospital services, medicines, crutches, and apparatus for the necessary period, except that if any city, town, fire district, the state of Rhode Island or Rhode Island Airport Corporation provides the police officer, fire fighter, crash rescue crewperson, fire marshal, chief deputy fire marshal, or deputy fire marshal, with insurance coverage for the related treatment, services, or equipment, then the city, town, fire district, the state of Rhode Island or Rhode Island Airport Corporation is only obligated to pay the difference between the maximum amount allowable under the insurance coverage and the actual cost of the treatment, service, or equipment. In addition, the cities, towns, fire districts, the state of Rhode Island or Rhode Island Airport Corporation shall pay all similar expenses incurred by a member who has been placed on a disability pension and suffers a recurrence of the injury or illness that dictated his or her disability retirement, subject to the provisions of subsection (j) herein.

Whereas, Captain Jason Lavallee has been in IOD status for the year of 2014 he has not been able to use the benefit of earned sick and vacation time.

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

Section 1. The total payout for the sick and vacation time not used is \$9,276.06, and shall be paid in the form of a CHFD payroll check.

Section 4. This Resolution shall become effective upon passage.

Date adopted: July 14, 2015

Bruce Lemois, Chairman

Deborah Auclair, Clerk

CUMBERLAND FIRE DISTRICT

Resolution: Reimbursement of accumulated sick and vacation time to Fire Fighter Captain Jason Lavallee.

Be it resolved by the Cumberland Fire District as follows:

Whereas, RI General law reads:

§ 45-19-1 Salary payment during line of duty illness or injury. – (a) Whenever any police officer of the Rhode Island Airport Corporation or whenever any police officer, fire fighter, crash rescue crewperson, fire marshal, chief deputy fire marshal, or deputy fire marshal of any city, town, fire district, or the state of Rhode Island is wholly or partially incapacitated by reason of injuries received or sickness contracted in the performance of his or her duties or due to their rendering of emergency assistance within the physical boundaries of the state of Rhode Island at any occurrence involving the protection or rescue of human life which necessitates that they respond in a professional capacity when they would normally be considered by their employer to be officially off-duty, the respective city, town, fire district, state of Rhode Island or Rhode Island Airport Corporation by which the police officer, fire fighter, crash rescue crewperson, fire marshal, chief deputy fire marshal, or deputy fire marshal, is employed, shall, during the period of the incapacity, pay the police officer, fire fighter, crash rescue crewperson, fire marshal, chief deputy fire marshal, or deputy fire marshal, the salary or wage and benefits to which the police officer, fire fighter, crash rescue crewperson, fire marshal, chief deputy fire marshal, or deputy fire marshal, would be entitled had he or she not been incapacitated, and shall pay the medical, surgical, dental, optical, or other attendance, or treatment, nurses, and hospital services, medicines, crutches, and apparatus for the necessary period, except that if any city, town, fire district, the state of Rhode Island or Rhode Island Airport Corporation provides the police officer, fire fighter, crash rescue crewperson, fire marshal, chief deputy fire marshal, or deputy fire marshal, with insurance coverage for the related treatment, services, or equipment, then the city, town, fire district, the state of Rhode Island or Rhode Island Airport Corporation is only obligated to pay the difference between the maximum amount allowable under the insurance coverage and the actual cost of the treatment, service, or equipment. In addition, the cities, towns, fire districts, the state of Rhode Island or Rhode Island Airport Corporation shall pay all similar expenses incurred by a member who has been placed on a disability pension and suffers a recurrence of the injury or illness that dictated his or her disability retirement, subject to the provisions of subsection (j) herein.

Whereas, Fire Fighter Captain Jason Lavallee has been in IOD status for the year of 2014 he has not been able to use the benefit of earned sick and vacation time.

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

Section 1. The total payout for the sick and vacation, sick and personal time not used is ~~\$9,276.06~~ \$10,466.20, and shall be paid in the form of a CHFD payroll check.

Section 4. This Resolution shall become effective upon passage.

Date adopted: July 14, 2015

Bruce Lemois, Chairman

Deborah Auclair, Clerk

Cumberland Fire District
Commissioner's Report
July 1 - 24, 2015

Type	Num	Date	Name	Account	Paid Amount
Check	EFT	07/02/2015		1001 · Navigant GF Ope...	
TOTAL				1150 · Tax Receivable 2...	-584.22
					-584.22
Check	EFT	07/02/2015		1001 · Navigant GF Ope...	
TOTAL				5433 · Bank Service Fees	-12.00
					-12.00
Check	EFT	07/17/2015		1001 · Navigant GF Ope...	
TOTAL				1150 · Tax Receivable 2...	-6,858.67
					-6,858.67
Check	EFT	07/17/2015		1001 · Navigant GF Ope...	
TOTAL				5433 · Bank Service Fees	-12.00
					-12.00
Check	EFT	07/20/2015	Valley Falls Fire District	1001 · Navigant GF Ope...	
TOTAL				9999 · Ask My Accountant	-20,000.00
					-20,000.00
Check	EFT	07/20/2015		1001 · Navigant GF Ope...	
TOTAL				5433 · Bank Service Fees	-5.00
					-5.00
Check	EFT	07/21/2015	London Health CDH	1002 · FNB HRA Checki...	
TOTAL				5343.04 · Healthcare Rei...	-21.99
					-21.99
Check	POS	07/20/2015	BJ's	1001 · Navigant GF Ope...	

Cumberland Fire District
Commissioner's Report
July 1 - 24, 2015

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Type	Num	Date	Name	Account	Paid Amount
TOTAL				5412 · Supplies & Exps -...	-20.17
Check	POS	07/22/2015	Intuit	1001 · Navigant GF Ope...	-20.17
TOTAL				5438 · Printing & Postage	-134.98
Check	1000	07/07/2015	VFIS	1001 · Navigant GF Ope...	-134.98
TOTAL				5411 · Insurances	-5,362.00
Check	1001	07/07/2015	VFIS	1001 · Navigant GF Ope...	-5,362.00
TOTAL				5411 · Insurances	-5,362.00
Check	1001	07/16/2015	Gary Grenier	1004 · FNB Fire Prevent...	-150.00
TOTAL				6030 · Spec. Fund Fire P...	-150.00
Check	1002	07/07/2015	Delta Dental	1001 · Navigant GF Ope...	0.00
TOTAL					0.00
Check	1003	07/07/2015	Tire Doctor LLC	1001 · Navigant GF Ope...	-642.00
TOTAL				5112 · Vehicle Repair & ...	-642.00
Check	1004	07/07/2015	Shipman's Fire Equipment	1001 · Navigant GF Ope...	0.00
TOTAL					0.00

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Type	Num	Date	Name	Account	Paid Amount
Check	1005	07/07/2015	Ardente Supply Co., Inc	1001 · Navigant GF Ope...	
TOTAL				5234 · Building Supplies...	-43.10
					-43.10
Check	1006	07/07/2015	CallBack Staffing Solutions	1001 · Navigant GF Ope...	
TOTAL				5350 · PT Firefighters Sa...	-105.47
					-105.47
Check	1007	07/07/2015	Bound Tree Medical	1001 · Navigant GF Ope...	
TOTAL				5124 · First Aid Equipme...	-115.92
					-115.92
Check	1008	07/07/2015	Cox Communications	1001 · Navigant GF Ope...	
TOTAL				5231 · Telephone	-133.69
					-133.69
Check	1009	07/07/2015	Verizon Wireless	1001 · Navigant GF Ope...	
TOTAL				5231 · Telephone	-179.99
					-179.99
Check	1010	07/07/2015	Staples Credit	1001 · Navigant GF Ope...	
TOTAL				5412 · Supplies & Exps ...	-36.99
					-36.99
Check	1011	07/07/2015	Yazbak & Company LTD	1001 · Navigant GF Ope...	
TOTAL				5434 · Computer Develo...	-730.00
					-730.00
Check	1012	07/07/2015	Vision Government Solutions, Inc.	1001 · Navigant GF Ope...	

Cumberland Fire District Commissioner's Report July 1 - 24, 2015

Type	Num	Date	Name	Account	Paid Amount
TOTAL				5434 · Computer Develo...	-1,900.00
					-1,900.00
Check	1013	07/07/2015	Vision Government Solutions, Inc.	1001 · Navigant GF Ope...	
TOTAL				5419 · Computerized Tax...	-6,487.14
					-6,487.14
Check	1014	07/07/2015	Shipman's Fire Equipment	1001 · Navigant GF Ope...	
TOTAL				5121 · Upgrading & Equi...	-264.95
					-264.95
Check	1015	07/07/2015	Delta Dental	1001 · Navigant GF Ope...	
TOTAL				5344 · Dental Insurance	-5,148.48
					-5,148.48
Check	1016	07/09/2015	Thomas Bruce III	1001 · Navigant GF Ope...	
TOTAL				5415 · Finance Manage...	-1,218.75
					-1,218.75
Check	1017	07/13/2015	Firematic Supply Co., Inc.	1001 · Navigant GF Ope...	
TOTAL				5121 · Upgrading & Equi...	-455.00
					-455.00
Check	1018	07/13/2015	Firematic Supply Co., Inc.	1001 · Navigant GF Ope...	
TOTAL				5121 · Upgrading & Equi...	-257.48
					-257.48
Check	1019	07/13/2015	Blue Cross & Blue Shield	1001 · Navigant GF Ope...	
				5343.01 · Healthcare Ins...	-71,046.91

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Type	Num	Date	Name	Account	Paid Amount
TOTAL					-71,046.91
Check	1020	07/13/2015	A. Charpentier Power Systems	1001 - Navigant GF Ope...	
				5235 - Air Cascade Maint...	-190.00
TOTAL					-190.00
Check	1021	07/13/2015	Cox Communications Internet	1001 - Navigant GF Ope...	
				5231 - Telephone	-69.11
TOTAL					-69.11
Check	1022	07/13/2015	Minuteman Trucks, Inc	1001 - Navigant GF Ope...	
				5112 - Vehicle Repair & ...	-841.19
TOTAL					-841.19
Check	1023	07/13/2015	Michael Kay	1001 - Navigant GF Ope...	
				5343 - Medical Insurance...	-600.00
TOTAL					-600.00
Check	1024	07/13/2015	Casey EMI	1001 - Navigant GF Ope...	
				5234 - Building Supplies,...	-400.99
TOTAL					-400.99
Check	1025	07/13/2015	Communications Unlimited	1001 - Navigant GF Ope...	
				5412 - Supplies & Exps -...	-140.00
TOTAL					-140.00
Check	1026	07/13/2015	Bryan Clarke	1001 - Navigant GF Ope...	
				5121 - Upgrading & Equi...	-339.95
TOTAL					-339.95

Cumberland Fire District Commissioner's Report July 1 - 24, 2015

Type	Num	Date	Name	Account	Paid Amount
Check	1027	07/13/2015	Delta Dental	1001 · Navigant GF Ope...	
				5344 · Dental Insurance	-598.08
TOTAL					-598.08
Check	1028	07/13/2015	Robert Fahey & Maihoua Yang	1001 · Navigant GF Ope...	
				5500 · Refunds & Abate...	-458.63
TOTAL					-458.63
Check	1029	07/13/2015	Lino & Helen Corredora	1001 · Navigant GF Ope...	
				5500 · Refunds & Abate...	-16.83
TOTAL					-16.83
Check	1030	07/13/2015	IAFC MEMBERSHIP	1001 · Navigant GF Ope...	
				5416 · Fire Chief Supplie...	-214.00
TOTAL					-214.00
Check	1031	07/16/2015	Kenneth Finlay	1001 · Navigant GF Ope...	
				5416 · Fire Chief Supplie...	-224.09
TOTAL					-224.09
Check	1032	07/16/2015	Narragansett Bay Commission	1001 · Navigant GF Ope...	
				5236 · Sewer Assessme...	-45.41
				5236 · Sewer Assessme...	-80.09
				5236 · Sewer Assessme...	-119.59
TOTAL					-245.09
Check	1033	07/16/2015	National Grid Electric	1001 · Navigant GF Ope...	
				5232 · Electricity	-626.22
TOTAL					-626.22

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Type	Num	Date	Name	Account	Paid Amount
Check	1034	07/16/2015	National Grid Electric	1001 · Navigant GF Ope...	
			5232 · Electricity		-716.52
TOTAL					-716.52
Check	1035	07/16/2015	National Grid Electric	1001 · Navigant GF Ope...	
			5232 · Electricity		-450.45
TOTAL					-450.45
Check	1036	07/16/2015	Christopher George & Alexandria White	1001 · Navigant GF Ope...	
			5500 · Refunds & Abate...		-330.19
TOTAL					-330.19
Check	1037	07/16/2015	Agera Energy	1001 · Navigant GF Ope...	
			5232 · Electricity		-392.26
TOTAL					-392.26
Check	1038	07/16/2015	Shell Fleet Plus	1001 · Navigant GF Ope...	
			5111 · Vehicle Gas & Oil		-157.75
TOTAL					-157.75
Check	1039	07/16/2015	Poland Springs	1001 · Navigant GF Ope...	
			5234 · Building Supplies,...		-29.10
TOTAL					-29.10
Check	1040	07/16/2015	Poland Springs	1001 · Navigant GF Ope...	
			5234 · Building Supplies,...		-41.78
TOTAL					-41.78
Check	1041	07/16/2015	Poland Springs	1001 · Navigant GF Ope...	

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Type	Num	Date	Name	Account	Paid Amount
TOTAL				5234 · Building Supplies,...	-43.17
					-43.17
Check	1042	07/16/2015	Nestle Pure Life	1001 · Navigant GF Ope...	
TOTAL				5234 · Building Supplies,...	-96.40
					-96.40
Check	1043	07/16/2015	Blue Cross & Blue Shield	1001 · Navigant GF Ope...	
TOTAL				5343.02 · Healthcare Ins...	-879.00
					-879.00
Check	1044	07/16/2015	Cumberland, RI - Water	1001 · Navigant GF Ope...	
TOTAL				5234 · Building Supplies,...	-100.50
					-100.50
Check	1045	07/16/2015	Cox Communications Internet	1001 · Navigant GF Ope...	
TOTAL				5231 · Telephone	-69.00
					-69.00
Check	1046	07/16/2015	SR ApTech Services, LLC	1001 · Navigant GF Ope...	
TOTAL				5434 · Computer Develo...	-145.00
					-145.00
Check	1047	07/16/2015	Specialty Vehicles, Inc	1001 · Navigant GF Ope...	
TOTAL				5112 · Vehicle Repair & ...	-2,395.58
					-2,395.58
Check	1048	07/16/2015	Edmond & Elaine Picard	1001 · Navigant GF Ope...	

Cumberland Fire District
Commissioner's Report
July 1 - 24, 2015

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Type	Num	Date	Name	Account	Paid Amount
TOTAL				5500 · Refunds & Abate...	-96.00
Check	1049	07/16/2015	B & M Printing	1001 · Navigant GF Ope...	-96.00
TOTAL				5412 · Supplies & Exps ...	-266.00
Check	1050	07/16/2015	Postmaster	1001 · Navigant GF Ope...	-266.00
TOTAL				5438 · Printing & Postage	-245.00
Check	1051	07/20/2015	Tara Finlay	1001 · Navigant GF Ope...	-245.00
TOTAL				5412 · Supplies & Exps ...	-95.00
Check	1052	07/20/2015	Thomas Bruce III	1001 · Navigant GF Ope...	-95.00
TOTAL				5415 · Finance Manage...	-2,381.25
Check	1053	07/21/2015	Steve Duffy	1001 · Navigant GF Ope...	-2,381.25
TOTAL				5111 · Vehicle Gas & Oil	-83.22
Check	1054	07/21/2015	Nick Anderson	1001 · Navigant GF Ope...	-83.22
TOTAL				5121 · Upgrading & Equi...	-21.25
Check	1055	07/21/2015	J & J Small Engine Clinic	1001 · Navigant GF Ope...	-21.25
				5235 · Air Cascade Maint...	-32.95

Cumberland Fire District Commissioner's Report July 1 - 24, 2015

Type	Num	Date	Name	Account	Paid Amount
TOTAL					-32.95
Check	1056	07/21/2015	Shipman's Fire Equipment	1001 · Navigant GF Ope...	
				5123 · Equipment Suppli...	-216.95
TOTAL					-216.95
Check	1057	07/21/2015	Verizon Wireless	1001 · Navigant GF Ope...	
				5231 · Telephone	-80.02
TOTAL					-80.02
Check	1058	07/21/2015	Verizon Wireless	1001 · Navigant GF Ope...	
				5231 · Telephone	-99.97
TOTAL					-99.97
Check	1059	07/21/2015	Pawtucket Water Supply Board	1001 · Navigant GF Ope...	
				5234 · Building Supplies,...	-45.73
TOTAL					-45.73
Check	1060	07/21/2015	Thomas Pytko	1001 · Navigant GF Ope...	
				5342 · Pension Plan Exp...	-660.10
TOTAL					-660.10
Check	1061	07/21/2015	Joseph LaFleur	1001 · Navigant GF Ope...	
				5342 · Pension Plan Exp...	-488.44
TOTAL					-488.44
Check	1062	07/21/2015	Ernest Cimino	1001 · Navigant GF Ope...	
				5342 · Pension Plan Exp...	-1,752.18
TOTAL					-1,752.18

Cumberland Fire District Commissioner's Report July 1 - 24, 2015

Type	Num	Date	Name	Account	Paid Amount
Check	1063	07/21/2015	Dana Boyd	1001 · Navigant GF Ope...	
TOTAL				5342 · Pension Plan Exp...	-1,356.76
					-1,356.76
Check	1064	07/21/2015	Paul Dunham	1001 · Navigant GF Ope...	
TOTAL				5342 · Pension Plan Exp...	-1,397.57
					-1,397.57
Check	1065	07/21/2015	Richard Deschenes	1001 · Navigant GF Ope...	
TOTAL				5342 · Pension Plan Exp...	-1,349.87
					-1,349.87
Check	1066	07/21/2015	James Conway	1001 · Navigant GF Ope...	
TOTAL				5342 · Pension Plan Exp...	-1,675.78
					-1,675.78
Check	1067	07/21/2015	David Lanoue	1001 · Navigant GF Ope...	
TOTAL				5342 · Pension Plan Exp...	-1,630.98
					-1,630.98
Check	1068	07/21/2015	Cox Communications Internet	1001 · Navigant GF Ope...	
TOTAL				5231 · Telephone	-217.59
					-217.59
Check	1069	07/21/2015	Cox Communications Internet	1001 · Navigant GF Ope...	
TOTAL				5231 · Telephone	-123.42
					-123.42
Check	1070	07/21/2015	Pawtucket Water Supply Board	1001 · Navigant GF Ope...	

Cumberland Fire District Commissioner's Report July 1 - 24, 2015

Type	Num	Date	Name	Account	Paid Amount
TOTAL				5238 · Hydrant Fees - Cu...	-11,806.96
Check	1071	07/21/2015	Casey EMI	1001 · Navigant GF Ope...	-11,806.96
TOTAL				5234 · Building Supplies,...	-82.35
Check	1072	07/21/2015	Blue Cross & Blue Shield	1001 · Navigant GF Ope...	-82.35
TOTAL				5343.01 · Healthcare Ins...	-72,640.91
Check	1073	07/21/2015	Cumberland Pest Control, LLC	1001 · Navigant GF Ope...	-72,640.91
TOTAL				5234 · Building Supplies,...	-80.00
Check	1074	07/21/2015	Susan Weiss	1001 · Navigant GF Ope...	-80.00
TOTAL				5500 · Refunds & Abate...	-67.60
Check	1075	07/23/2015	Pawtucket Water Supply Board	1001 · Navigant GF Ope...	-67.60
TOTAL				5238 · Hydrant Fees - Cu...	-5,852.09
Check	1076	07/23/2015	WB Mason Co., Inc	1001 · Navigant GF Ope...	-5,852.09
TOTAL				5412 · Supplies & Exps ...	-79.05
Check	1077	07/23/2015	C & S Specialty, Inc.	1001 · Navigant GF Ope...	-79.05

Cumberland Fire District
Commissioner's Report
July 1 - 24, 2015

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Type	Num	Date	Name	Account	Paid Amount
TOTAL				5416 · Fire Chief Supplie...	-89.23
					-89.23
Check	1078	07/23/2015	Verizon Wireless	1001 · Navigant GF Ope...	
TOTAL				5231 · Telephone	-80.02
					-80.02
Check	1079	07/23/2015	Verizon Wireless	1001 · Navigant GF Ope...	
TOTAL				5231 · Telephone	-24.76
					-24.76
Check	1080	07/23/2015	Delta Dental	1001 · Navigant GF Ope...	
TOTAL				5344 · Dental Insurance	-5,627.84
					-5,627.84
Check	1081	07/23/2015	C & S Specialty, Inc.	1001 · Navigant GF Ope...	
TOTAL				5416 · Fire Chief Supplie...	-392.36
					-392.36
Check	1082	07/23/2015	Valley Falls Fire District	1001 · Navigant GF Ope...	
TOTAL				9999 · Ask My Accountant	-10,000.00
					-10,000.00

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Accrual Basis

Cumberland Fire District

Profit & Loss

July 1 - 23, 2015

Jul 1 - 23, ...

Ordinary Income/Expense

Income

4000 · Tax Revenues-Current year	591,842.47
4007 · NSF Fee Reimbursement Income	60.00
4010 · Interest Income- Past Due Taxes	3,565.92
4015 · Fire Prevention/Plan Review	2,071.00
4105 · Reimbursed Insurance-Former PEE	1,818.45
4110 · Miscellaneous Other Income	312.50

Total Income

599,670.34

Expense

5111 · Vehicle Gas & Oil	240.97
5112 · Vehicle Repair & Maintenance	3,909.92
5121 · Upgrading & Equipment Purcha...	1,338.63
5123 · Equipment Supplies & Repairs	216.95
5124 · First Aid Equipment & Suppl	115.92
5231 · Telephone	1,077.57
5232 · Electricity	2,185.45
5234 · Building Supplies, Repair & Imp	963.12
5235 · Air Cascade Maintenance	222.95
5236 · Sewer Assessment & Usage	245.09
5238 · Hydrant Fees - Cumb/Pawt	17,659.05
5340.01 · Salaries - Firefighters	166,959.15
5340.02 · Salaries - Overtime Wages	20,331.25
5340.03 · Salaries - Holiday Pay	14,176.39
5340.04 · Salaries - Vacation OT	40,535.90
5340.05 · Salaries - Sick Pay OT	8,696.99
5340.06 · Salaries - Personal OT	3,361.22
5340.08 · Salaries - Longevity Pay	9,147.73
5340.09 · Salaries - Acting Officer Pay	226.20
5340.10 · Salaries - Detail Pay	2,060.00
5340.12 · Salaries - Injured on duty	3,144.57
5341 · Payroll Tax Expenses	20,852.34
5342 · Pension Plan Expenses	49,322.26
5343 · Medical Insurance Benefits	600.00
5343.01 · Healthcare Insurances	143,687.82
5343.02 · Healthcare Insurance - Retirees	879.00
5343.03 · Healthcare deductions from ...	-4,056.48
5343.04 · Healthcare Reimbursements	21.99
5344 · Dental Insurance	11,374.40
5350 · PT Firefighters Salaries & Wage	105.47
5411 · Insurances	10,724.00
5412 · Supplies & Exps - Business Off	617.04
5415 · Finance Management Fee	3,600.00
5416 · Fire Chief Supplies & Exp	919.68
5419 · Computerized Tax Bills	6,487.14
5420 · Computerized Payroll Proc. Fees	503.85
5424 · Salaries - Administration Staff	7,764.51
5431 · Part Time Clerks - Tax Season	232.50
5433 · Bank Service Fees	24.00
5434 · Computer Development Program	2,775.00
5438 · Printing & Postage	245.00
5500 · Refunds & Abatements	969.25
6030 · Spec. Fund Fire Prevention Exp	150.00

Total Expense

554,613.79

Net Ordinary Income

45,056.55

Net Income

45,056.55

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Cumberland Fire District

Trial Balance

As of July 23, 2015

	Jul 23, 15	
	Debit	Credit
1001 · Navigant GF Operating	1631663.28	
1002 · FNB HRA Checking	24,988.01	
1003 · FNB HRA Savings	10.00	
1004 · FNB Fire Prevention	1,736.00	
1005 · Navigant Savings MM	2000000.00	
1020 · CMEFCU - Comm/Training Acct	47,757.64	
1140 · Tax Recievable 2004 & prior		60.00
1150 · Tax Recievable 2015	2785013.17	
1170 · Tax Recievable 2008 & prior		661.90
1175 · Tax Recievable 2009		79.56
1180 · Tax Receivable 2010		94.56
1185 · Tax Recievable 2011		1,225.45
1190 · Tax Recievable 2012		574.40
1195 · Tax Recievable 2013		4,865.65
1200 · Tax Receivable 2014		27,652.13
2000 · Accounts Payable	0.00	
2010 · Payroll Taxes SS/MED	0.00	
2011 · Payroll Tax FED W/H	0.00	
2012 · Payroll Tax ST W/H		3,182.27
2013 · Payroll Tax SDI WH		3,184.39
2015 · Union Dues WH	0.00	
2020.1 · State Pension W/H EE 414H (V...	0.00	
2020.2 · State Pension WH EE 414H (C...	0.00	
2020.3 · State Pension WH EE 414H (C...	0.00	
2020.4 · State Pension WH EE 414H (N...	0.00	
2025.1 · 457(b) W/H AMI	0.00	
2025.2 · 457(b) W/H NAT		40.00
2026 · AFLAC		113.16
2027.2 · Garnishment WH (CF2)	0.00	
2027.3 · Garnishment WH (CH4)	0.00	
2027.4 · Garnishment WH (NC5)	0.00	
2035 · CMEFCU - SAVINGS	40.00	
2250 · Deferred Income Tax 2015/2016		6510267.14
2520.1 · ACC. Retirement (ER)(VF1)	0.00	
2520.2 · ACC. Retirement (ER)(CF2)	0.00	
2520.3 · ACC. Retirement (ER)(CH4)	0.00	
2520.4 · ACC. Retirement (ER)(NC5)	0.00	
3200 · Unrestricted Net Assets		1,323.30
3300 · Fund Balance transfer from Old	107,172.36	
4000 · Tax Revenues-Current year		591,842.47
4007 · NSF Fee Reimbursement Income		60.00
4010 · Interest Income- Past Due Taxes		3,565.92
4015 · Fire Prevention/Plan Review		2,071.00
4105 · Reimbursed Insurance-Former ...		1,818.45
4110 · Miscellaneous Other Income		312.50
5111 · Vehicle Gas & Oil	240.97	
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Accrual Basis

Cumberland Fire District

Trial Balance

As of July 23, 2015

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5434 · Computer Development Program		2,775.00	
5438 · Printing & Postage		245.00	
5500 · Refunds & Abatements		969.25	
6030 · Spec. Fund Fire Prevention Exp		150.00	
TOTAL		<u>7157050.73</u>	<u>7157050.73</u>

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