

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

DECEMBER 8, 2015 7:00pm

CUMBERLAND TOWN HALL, EVERETT "MOE" BONNER, JR. TOWN CHAMBERS

45 BROAD STREET, CUMBERLAND

REGULAR MEETING – REVISED 12/5/15

1. CALL TO ORDER
2. MOMENT OF SILENCE AND PLEDGE OF ALLEGIANCE
3. GENERAL ANNOUNCEMENTS
4. CONSENT AGENDA
 - a. Approval of 11/10/2015 Minutes
 - b. Approval of 11/23/2015 Minutes
5. NEW BUSINESS
 - a. Review of the three task forces appointed at the Fall 2015 Round Table meeting.
 - i. Insurance Review Task Force
 - ii. Capital Expenditure Task Force
 - iii. Quarterly Tax Payment Task Force
 - b. Finance Report Month Ending October 31, 2015
 - c. Finance Report Month Ending November 30, 2015
 - d. Fiscal Year 2014-2015 Audits for VFFD, CFD, CHFD & NCFD

6. PUBLIC INPUT

Note that we will be starting our new meeting schedule next month with our next meeting on January 26, 2016 at 7:15pm

Please note that anyone who isn't able to make a meeting is welcomed to contact the Committee Chair to arrange a review of any subject matter. This can be done at H.Q. at a schedule convenient to all.

7. ADJOURNMENT

This meeting location is accessible to the handicapped. Individuals requiring interpreter services for the hearing impaired or need additional information should notify Head Quarters at (401) 658-0544 no less than 48 hours before the meeting

Posted: SOS Web Site
Cumberland Fire Department HQ (3502 Mendon Road)
Cumberland Fire 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
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401.333.2244

Kelley Morris
General Counsel

Thomas Bruce
Finance

Debra Auclair
District Clerk

**REGULAR MEETING OF THE CUMBERLAND FIRE DISTRICT
NOVEMBER 10, 2015 AT 7:00 P.M.
CUMBERLAND TOWN HALL, EVERETT "MOE: BONNER, JR. TOWN CHAMBERS
45 BROAD STREET, CUMBERLAND, RI 02864**

The meeting was called to order at 7:08 p.m.

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

MEMBERS ABSENT: Commissioner Matta

GENERAL ANNOUNCEMENTS

Chairman Lemois reminded the Board of the two Community Meetings on December 1st and December 3rd at 7:00 p.m. in the Hayden Center. The agenda for these meetings will be established on the November 21st Round Table meeting.

CONSENT AGENDA

On the minutes from the 9/22/15 meeting tabled at the 10/27/15 meeting:

Commissioner Koutsogiane had disagreed with the note in the 9/22 minutes that reviewed the fact the 8/25 minutes were amended to include the Chairman's reply to a letter Commissioner Koutsogiane had read at the 8/25 meeting. It is noted that the 8/25 minutes were approved at the 9/22 meeting as amended with a 6-0 vote; with the only request coming from Mr. Koutsogiane that his comments be placed in sequentially; which had already been done.

At the 10/27 meeting Commissioner Koutsogiane objected to the notation in the 9/22 minutes regarding the Chairman amending the 8/25 minutes by adding his reply to the Koutsogiane letter.

Commissioner Koutsogiane further explained that he felt the Chairman's reply should not have been added into the 8/25 minutes. At this point the Solicitor suggested the 9/22 minutes be tabled so the issue could be reviewed.

Now onto the 9/22 minutes. Chairman Lemois explained that there was an issue with including his reply to Commissioner Koutsogiane's letter read on 8/25/15 in with those minutes. So the Chairman requested a motion to amend the 9/22 minutes to include his reply.

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41 COMMISSIONER OUELLETTE MOVED TO AMEND THE 9/22/15 MINUTES TO INCLUDE THE CHAIRMAN'S
42 RESPONSE TO COMMISSIONER KOUTSOGIANE'S LETTER THAT WAS READ IN ON 8/25/15. . SECOND BY
43 COMMISSIONER CHAMPAGNE.

44

45 Commissioner Koutsogiane asked for the floor and expressed that he felt amending the 9/22 minutes
46 with the Chairman's remarks was against the Open Meeting Law as the comments were not discussed
47 on 9/22.

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49 The Chairman then gave the floor to the Solicitor. Solicitor Morris explained that she agreed that as the
50 Chairman's reply was not mentioned at the 8/25 meeting, she agreed with Commissioner Koutsogiane
51 that the reply should not have been inserted into the 8/25 minutes. Further as the Chairman had
52 supplied a copy of his reply to the full committee and public on 9/22 so making them part of that record
53 was acceptable.

54

55 Commissioner Koutsogiane responded, "Well my comment to that if you say they were passed out on
56 9/22 I certainly never received a copy so I am still objecting to it."

57

58 The Chairman explained to Commissioner Koutsogiane that all received "his comments on 9/22 within
59 the minutes of 8/25 as so noted in the record. They were there in the minutes, sir."

60

61 Commissioner Koutsogiane stated "They were in the minutes that you had inserted in the minutes when
62 the minutes hadn't been approved with those comments, I consider that to be an inappropriate act. "

63

64 The Chairman further explained that "they were approved, Mr. Koutsogiane, so it wasn't inappropriate,
65 you approved them. So if anyone did an inappropriate act it was you when you approved the 8/27
66 minutes, in fact they passed six to nothing. Your only concern was to ensure your comments were first
67 that's the only thing on record that you approved, moving on."

68

69 Mr. Koutsogiane tried to continue to express his opinion, whereas the Chair told him that the discussion
70 was over. Expressing that "You can try and beat it up all you want, but you approved it. I am now saying
71 to keep it simple we are going to put them in 9/22 and keep it as such, there is a motion and a second
72 to put them in there."

73

74 Mr. Koutsogiane continued to try and speak and the Chairman asked him not to speak out of turn,
75 please. Finally the Chairman said to Mr. Koutsogiane "the conversation is over because all you do is
76 repeat something that is not true."

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78 The question of the amendment was called.

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On the amendment:
Passed 4-2
Commissioners Koutsogiane and Scullin voting NAY

On the 9/22 minutes as amended:
Passed 4-2
Commissioners Koutsogiane and Scullin voting NAY

On the 10/27/2015 minutes

MOTION BY COMMISSIONER OUELLETTE TO APPROVE SECOND BY COMMISSIONER CHAMPAGNE.
MOTION PASSED 6-0

OLD BUSINESS

There was no old business at this time.

NEW BUSINESS

A. Resolution 2015-53 – Pension Package

For the local employer portion of the MERS pension contributions, the unfunded actuarial accrued liability (UAAL) as of the June 30, 2014 valuation will be re-amortized 4 additional years to 25. Consistent with the newly enact RIGL 45-21-43.1, for MERS employers only, the determination of the employer contribution rate, commencing with fiscal year 2017, includes a re- amortization of the current UAAL as of June 20, 2014 over a twenty-five year period and provides for a one-time election to be made by August 1, 2015 to remain under the current 21 year amortization schedule.

In order to effectuate the election to remain under the current 21-year amortization schedule, we will require a resolution, for each employer group for whom you have control, of your governing body (e.g., City of Town Council, school committee, board, wardens, etc.). If no response is received by August 1st, we will deem the employer group to have accepted the 25-year re-amortization.

The applicable employer cost related to the enact legislative change and your re-amortization decision is reflected in the attached review FY 2017 contribution rate; your FY 2016 rates however, will remain the same with no changes.

117 An analysis was provided (See meeting package on website) to assist in their decision to either remain
118 under the current 21-year schedule or to re-amortize.

119
120 Commissioner Champagne suggested we modify the resolution to state for each employee and not one
121 area.

122
123 COMMISSIONER CHAMPAGNE MOVED TO APPROVE RESOLUTION 2015-53 WITH AMENDMENT AS
124 STATED ABOVE. COMMISSIONER PARENT SECONDED. MOTION PASSED 6-0.

125
126 **B. Any Financial Review Updates.** There are no financial reports to be reviewed or approved.

127
128 **3-Platoon Cost.** Chairman Lemois and Mr. Bruce met to discuss the costs of the 3-Platoon
129 system. No errors were found. There was one area that they felt they could change, only to
130 make the projected cost more conservative. Even with increasing the savings of benefits over
131 the course of 10 years to meet a projected inflation rate, it would cost over 9 million over the
132 course of 10 years. It was noted that this cost did not include overtime for the 13th or 14th hour.

133
134 **Audit Update.** Mr. Bruce gave update on Audit. There will be an upcoming meeting on
135 November 21st. At that time a draft report will be presented by Parmelee & Poirier. On 12/8/15,
136 Auditors will be in attendance to ask questions on final reports. The Auditor General has been
137 informed.

138
139 Chairman Lemois asked that any questions be presented in advance and to email Mr. Bruce prior
140 to 12/8/15 meeting.

141
142 **C. Resolution R-2015-54. Meeting dates for 2016.**

143
144 It was suggested that there be one meeting a month, on the fourth Tuesday of month at 7:00 p.m.
145 Commissioner Koutsogiane suggested that the meeting start at 7:15 p.m.

146
147 COMMISSIONER KOUTSOGIANE MOVED TO APPROVE RESOLUTION TO HAVE ONE MEETING A MONTH,
148 ON THE FOURTH TUESDAY, COMMENCING AT 7:15 P.M. SECOND BY COMMISSIONER CHAMPAGNE.
149 PASSED 6-0.

150
151 (NOTE: A 2016 meeting schedule is attached to these minutes and will be posted at all appropriate
152 locations.)

153

154 **D. Resolution 2015-55 Abatement Authority.**

155 As a temporary measure allow the Cumberland Fire District to abate taxes and/or interest cost to the
156 amount of \$50.00. From time to time, the Town will change the appraised value of the property and
157 rather than rebill the property owner, an abatement process can be completed.

158
159 From time to time a small portion of interest could be waved in the event of a closing on a sale of a
160 property. This is needed to allow the closing to go forward.

161
162 The Cumberland Finance Department would have the authority to abate taxes or interest owed up to
163 \$50.00. This authority would end January 30, 2016. The Cumberland Finance Department would
164 provide a monthly report on any abatements processed. The Cumberland Finance Department would
165 also come to the Fire Committee for approvals for abatement over the \$50.00 limit. The Cumberland
166 Finance Department would also return an Abatement procedure and policy by the January 2016
167 meeting.

168
169 COMMISSIONER OUELLETTE MOVED TO APPROVE THE ABATEMENT AUTHORITY RESOLUTION. SECOND
170 BY COMMISSIONER KOUTSOGIANE. MOTION PASSED 6-0.

171
172 **E. Review of the Round Table Meeting on 11/21/15 at 9:15 a.m.**

173
174 There will be three taxpayers in attendance, along with 2 firemen, Committee members, Matta, Parent,
175 Ouellette, Champagne, Solicitor Morris, Chairman Lemois, and Mr. Bruce.

176
177 If there are any suggestions, please forward to Chairman Lemois.

178
179 **PUBLIC INPUT**

180
181 Commissioner Ouellette participated in the smoke alarm program with the American Red Cross. Twelve
182 smoke alarms were installed. She was very pleased and happy with the outcome. She was asking the
183 firefighter on ways to become more involved and thank the Chief for his efforts. There has been a
184 remarkable improvement.

185
186 MOTION TO ADJOURN REGULAR SESSION AT 7:52 P.M BY COMMISSIONER CHAMPAGNE. SECOND BY
187 COMMISSIONER PARENT. PASSED 6-0.

188
189 Respectfully submitted,

190
191 Debbie Auclair

192 Committee Clerk

Cumberland Fire District

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Commissioner

Cynthia Ouellette
Commissioner

Ronald Champagne
Finance Chair

Jim Scullin
Commissioner

Frank Matta
Personnel Chair

Kenneth Finlay
Chief of the Department

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Kelley Morris
General Counsel

Thomas Bruce
Finance

Debra Auclair
Committee Clerk

2016 Meeting Dates

Pursuant to C.F.D. Resolution 2015-54 approved by the Board of Fire Commissioners, below is the list of regular meetings for the calendar year 2016. All listed meetings will be held at the Cumberland Town Hall, Town Chambers and will start at 7:15 pm.

January 26, 2016

July 26, 2016

February 23, 2016

August 23, 2016

March 22, 2016

September 27, 2016

April 26, 2016

October 25, 2015

May 24, 2016

November 22, 2016

June 28, 2016

December 27, 2016

All agendas will be posted on the Secretary of State website, along with meeting date/time changes. Email notification is available from the S.O.S. site for accurate updates.

Special meetings will be posted with dates, times and locations as needed.

This meeting location is accessible to the handicapped. Individuals requiring interpreter services for the hearing impaired or need additional information should notify Head Quarters at (401) 658-0544 no less than 48 hours before the meeting

Posted: SOS Web Site (With the cancellation notice for the 12/22/15 meeting)
Cumberland Town Hall (45 Broad Street)
Cumberland Fire Department HQ (3502 Mendon Road)

Mission Statement

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SPECIAL MEETING OF THE CUMBERLAND FIRE DISTRICT

NOVEMBER 23, 2015 6:20pm

CFD HEADQUARTERS

3502 MENDON ROAD CUMBERLAND, RI 02864

MINUTES

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
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Kelley Morris
General Counsel

Thomas Bruce
Finance

Debra Auclair
District Clerk

1. CALL TO ORDER

Chairman called the meeting to order at 6:20

Present: Chairman Lemois, Commissioners Champagne, Scullin and Matta and Chief Finlay.

2. RESOLUTION 2015-56 To repair overhead doors

Chief Finlay reviewed the work that is needing to be completed and the bid received.

Commissioner Champagne move to pass resolution 2015-56, Commissioner Matta seconded.

PASSED 4-0

3. ADJOURNMENT

Commissioner Scullin moved to adjourn second by Commissioner Champagne.

PASSED 4-0

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FC-R-2015-56
CUMBERLAND FIRE DISTRICT

Resolution: Approval to pay Woonsocket Door Company \$9,320.00.

Be it resolved by the Cumberland Fire District as follows:

Whereas, CFD has place a request for bids to repair overhead doors for Stations 1 and 2.

Whereas, The only bid received was from Woonsocket Door Sales of Cumberland, RI.

Whereas, The Woonsocket Door Company has a positive history with C.F.D.

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

Section 1. The C.F.D. Fire Committee approve the scope of work and authorizes Chief Finlay to execute the work proposal for Woonsocket Door Sales of Cumberland, RI.

Section 2. The C.F.D. authorizes the payment of the invoice for \$9,320 to Woonsocket Door sales.

Date adopted: November 23, 2015


Bruce Lemois, Chairman


Deborah Auclair, Clerk

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PASSED 4-0

YAY: Lemois
Champagne
Scullin
Matta

NAY:

Report on the three task force that were appointed at the 2015 Fall Round Table meeting.

1. QUARTERLY TAX PAYMENT TASK FORCE

There was much discussion on the quarterly tax payment process. Some of the issues included:

- Naming this a Quarterly tax payment tax force
- Diane — 14,000 bills; phones ran off the hook; lots of foot traffic
- Phone calls were about directions and increase in tax bill
- Option to pay online with lower cost is needed; what does water department do? No fee??
- We need to be creative in terms of ways to pay
- Need to look at an “ACH” system like national grid
- More comfortable work space is needed; bank-type counter so that multiple
- Alternative locations at southern end of town is an idea
- Need to review not just 4 payments, but maybe 2 or 3. New legislation if needed
- Provide separate computers for public to login and pay rather than wait in line
- Our tax software company, Opal, has monthly checking account drafts we can look at
- Encourage people to use alternative means to pay
- Electronic lock box services - P. O. Box will administer payments, Cumberland, West Warwick

The Task Force is not only charged with determining a course of action but to assign estimated cost to the system. The cost will need to be presented to the taxpayers separately from the Operations tax rate.

Quarterly Tax Payment Task Force
Chairperson: Tom Kane
Finance Director Tom Bruce
Business Manager Diane Karolyshyn

2. INSURANCES REVIEW TASK FORCE

There was many pointed discussed about the insurance review.

What do we have? VFIS volunteer fire insurance services
Accidental, sickness, liability for property and vehicles, disability, boiler equipment and tools, bonding for employees, 20 year history

Blue Cross and Blue Shield for health, Delta Dental for dental
Beacon for civilian for workers comp
Life insurance is controlled by union, but look at it, for better
North Providence has a separate private issuance with Provident, RI Interlocal Trust has also expanded its coverage, virtual supermarket of insurances,
Look at long and short term disability policy
Traveler's has municipal program
Key man insurance?
Reimbursement for vision

Be able to explain cost to taxpayers

Insurance Review Task Force

Chairperson – Jeff Kearns
Finance Director Tom Bruce
Commissioner Ron Champagne
Union to appointment one person

This task force will collect and file all hard copy insurance policies in the finance department along with all insurance agent contact information. Once complied a request for proposal will be issued from qualified companies. The task force will determine if the current vendor and type of insurances are in the best interest of the Department.

3. CAPITAL EXPENDITURE TASK FORCE

After review of this area these are the key points discussed.

Stations, equipment, facilities, 3 stations on slabs, one is elevated
Stations built between 50s and 70s; space limitations
two aerial apparatus, going to have to replace one within 5 years; ISO uses 20 year life span for aerials, one at 15 and one at 23
Grant writing, secure grants for aerial apparatus
Looking to become ALS at all four stations;
List priorities as determined for long and short term needs
5 year capital improvement plan
What is a capital expense? What is the minimum expense to call it a capital expense?
Should include: real estate, buildings, building improvements, vehicles, computers, systems (large network system)
Maybe hire an engineer to look at buildings (what is that cost?); these buildings have all been retrofitted; less than \$20,000 should be in operating expense;
Should we ask for a bond rating? Tom says not for GO bond, but maybe a special legislation for a particular cost

Capital Expenditure Task Force

Chairperson – Ed LeBlanc
Chief Kenneth Finlay
Commissioner Frank Matta
One Station Captain appointed by Chief

Respectfully Submitted,
Bruce Lemois
Chairman



Cumberland Fire Department

(CFD) Headquarters - 3502 Mendon Road,
Cumberland, Rhode Island, 02864
(401) 658-0544 *** cumberlandfire.org

Monthly Financial Report


prepared by the CFD Finance Department

for month ending
October 31, 2015

- *This financial report was prepared for presentation to the CFD Fire Committee at its regular meeting on December 8, 2015.*
- *Questions regarding this report and data? Please contact CFD Finance Director Thomas Bruce at tbruce@cumberlandfire.org or cell# (401) 474-6281.*

CUMBERLAND FIRE DEPARTMENT
FINANCE DEPARTMENT MEMORANDUM

To: Honorable Members, Cumberland Fire District Committee

From: Finance Director Thomas Bruce 

Date: 12/4/15

Re: Finance Department Report for Month Ending 10/31/15.

The purpose of this set of reports is to provide an unaudited partial year summary of the financial status of the Cumberland Fire Department for the four-month period of July 1 to October 31, 2015. Attached are the following listed October year-to-date General Fund financial reports for Fiscal Year 2016:

1. Budget vs. Actual Report – Revenues and Expenditures
2. Trial Balance Listing – General Fund
3. Balance Sheet – General Fund
4. Month of October Profit & Loss Statement
5. Commissioner's Report – Listing of all checks dated and issued in October

The Budget vs. Actual report includes a year to date percentage value for individual revenue and expenditure accounts which have an adopted budget value as listed. Material factors including year-end projected favorable and unfavorable budget variances are explained in regard to four accounts.

Tax Revenues – Current Year – Acct. 4000: During October \$216,369 was collected. As of October 31, 86%, or \$6,112,774, of our July, 2015 tax levy has been collected. Collection efforts are now being administered based on the adjusted payment due date of October 1 and all accounts with unpaid 2015 taxes are formally in a delinquent status. Substantial planning with Attorney Michelle Baker in regard to our annual tax sale scope and timetable has occurred. Activity including initial taxpayer notification will start in January.

As you are aware, the remaining 14%, or \$990,237, of uncollected 2015 taxes as of October 31 represents budgeted revenue in our FY'16 adopted budget. This 14% value, which I feel is slightly higher than it should be, does merit our close monitoring and monthly reporting.

Revenue – Past Due Amounts – Acct. 4005: Please note that the District administrative staff, led by Business Manager Diane Karolyshyn, effectively maintains a balance between consistent and aggressive collection efforts and by providing fair and uniform treatment to all delinquent taxpayers based upon pre-established policies and procedures. Taxpayers are receiving fair, friendly and consistent customer service and simultaneously from July to October, the District has collected \$46,760 in past due tax amounts. This

amount represents 18% of budget. From January to June, during the tax sale process and afterwards, the remainder of this budgeted amount of \$260,000, or more, will be collected.

Hydrant Fees – Cumb/Pawt – Acct. 5238: Finance has planned to propose a transfer resolution to resolve this over-expenditure, in January after the audit is final.

Recent discussions with our auditors may provide an alternate solution which would result in transferring the cost or part of this cost to the prior year. The valuable benefit in this period cost shift would be to support the important “Year 1” outcome of the current 2016 fiscal year end performance by reducing costs. With regard to our income statement, \$304,000 offers a significant layer of confidence to insure that we sustain a favorable surplus performance in this critical first year of financial activity. In contrast, this same amount would not materially change our financial position as reported on our June 30, 2016 balance sheet.

This decision needs to be made in the next few days and I will consult with and advise Chairman Lemois after I discuss this matter further with our audit manager tomorrow (12/4). Cumberland Water and Pawtucket Water invoice dates including listed service periods strongly suggest that a significant portion of \$303,695 hydrant cost recorded as an expenditure in the current 2016 year has a more appropriate relationship with the prior 2015 year.

If this is the case, I would most likely recommend incurring the cost in the prior 2015 year and emphasize that this shift is very beneficial and appropriate because it occurs in our first critical year of operations as a new accounting entity. For a second or subsequent year of operations, our specific prior practices of realizing expenses or other transaction types, are generally required to be the same for all years in order to produce single and comparative period financial statements that are based on reliably uniform and generally accepted accounting standards.

Salaries – Firefighters – Acct. 5340.01: This \$2.9 million account is our largest expense and needs periodic review and comment. For the first four months of the fiscal year, this account, which tends to have a constant rate of expenditure, is performing on target and equal to budget. As of October 31 and at the four-month point, 33% or \$949,256 has been expended.

Collateralized Funds:

The District utilizes Navigant Credit Union for most banking activity. Their nearby branch location, their array and quality of services, on line banking and our favorable vendor history with our past districts are all advantages that currently meet our needs.

However, in order to comply with particular cash management requirements, I approached Navigant and firmly requested an essential service we never had in the past. Recently, at no cost to the District, we were able to increase the guaranteed security of all of our deposit amounts at Navigant based on a ‘Collateralized Funds Agreement’.

(Collateralized Funds, continued)

As you are likely aware, individual depositors at banks are subject to the rules of the FDIC and individual depositors at credit unions are subject to the rules of the NCUA and are only insured to a maximum amount of \$250,000.

Navigant Officer Daniel O'Brien recently placed, per agreement, the Cumberland Fire Department into their group of clients who receive the protection of collateralized deposits. Such deposits are backed, as determined by Navigant, by U.S. Treasuries acquired on daily basis from the Boston office of the Federal Reserve Bank. Our maximum amount of protection is currently \$5 million. This amount can be increased on an immediate basis, if needed.

Banking/financial systems collapse, natural disasters, war, economic markets/system collapse, or individual bank failure are some of the reasons why this collateralized funds capability would potentially need to be executed. It's a layer of security and may be a critical part of supporting the continuity of our operations at a time of crisis.

Please note that for the October and November reports that certain balance sheet accounts are pending injection of accurate values subsequent to the full approval of audited values dated July 1, 2015. If you have questions regarding any of these reports or financial matter, I would appreciate you calling me at my cell #401-474-6281 or emailing me at tbruce@cumberlandfire.org.

Cumberland Fire District

Profit & Loss Budget vs. Actual

July 2015 through October 2015

	TOTAL			
	Jul '15 - Oct '15	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Tax Revenues-Current year	6,112,774.18	7,103,011.00	-990,236.82	86.06%
4001 · Abatement Adjustments	-9,874.58			
4005 · Revenue - Past Due Taxes	46,760.41	260,000.00	-213,239.59	17.99%
4007 · NSF Fee Reimbursement Income	162.00			
4010 · Interest Income- Past Due Taxes	14,488.46			
4015 · Fire Prevention/Plan Review	16,842.00			
4050 · Interest Income General Fund	6,093.39			
4055 · Interest Income HRA Fund	84.35			
4065 · Interest Income Fire Prevention	0.00			
4075 · Interest Income Comm/Training	17.80			
4105 · Reimbursed Insurance-Former EE	7,273.70			
4110 · Miscellaneous Other Income	15,776.40			
4110.1 · Revenue Rescue Income	888.00			
4110.2 · Insurance Reimbursement	24,519.99			
4114 · Income Radio Box Alarm Maint	21,125.00			
4115 · Tax Sale Fee Income	706.71			
Total Income	6,257,637.81	7,363,011.00	-1,105,373.19	84.99%
Expense				
5111 · Vehicle Gas & Oil	9,434.86	65,000.00	-55,565.14	14.52%
5112 · Vehicle Repair & Maintenance	27,558.63	77,000.00	-49,441.37	35.79%
5121 · Upgrading & Equipment Purchases	11,044.01	30,000.00	-18,955.99	36.81%
5122 · Radio Equipment Upgrades & Main	3,190.03	5,000.00	-1,809.97	63.8%
5123 · Equipment Supplies & Repairs	1,673.67	7,500.00	-5,826.33	22.32%
5124 · First Aid Equipment & Suppl	2,757.15	10,000.00	-7,242.85	27.57%
5125 · Equipment Testing & Certificati	3,375.00	2,800.00	575.00	120.54%
5126 · Fire Alarm	0.00	1,500.00	-1,500.00	0.0%
5127 · Furnishings	0.00	2,000.00	-2,000.00	0.0%
5128 · Communications Upgrades	1,540.00	1,000.00	540.00	154.0%
5129 · Shared Communications	1,638.89	2,000.00	-361.11	81.95%
5130 · Truck Tires	0.00	0.00	0.00	0.0%
5230 · Utilities - Cox	0.00	600.00	-600.00	0.0%
5231 · Telephone	6,321.13	20,000.00	-13,678.87	31.61%
5232 · Electricity	12,997.99	35,000.00	-22,002.01	37.14%
5233 · Gas & Hot Water	1,294.01	22,000.00	-20,705.99	5.88%
5234 · Building Supplies, Repair & Imp	9,074.87	42,000.00	-32,925.13	21.61%
5235 · Air Cascade Maintenance	190.00	950.00	-760.00	20.0%
5236 · Sewer Assessment & Usage	843.42	2,800.00	-1,956.58	30.12%
5237 · Water Usage Fees	556.47	20,000.00	-19,443.53	2.78%
5238 · Hydrant Fees - Cumb/Pawt	303,694.60	219,364.00	84,330.60	138.44%
5340 · Firefighter Salaries & Wages	0.00	0.00	0.00	0.0%
5340.01 · Salaries - Firefighters	949,255.92	2,871,927.00	-1,922,671.08	33.05%
5340.02 · Salaries - Overtime Wages	91,989.85	0.00	91,989.85	100.0%
5340.03 · Salaries - Holiday Pay	56,706.19	164,775.00	-108,068.81	34.41%
5340.04 · Salaries - Vacation OT	181,896.28	373,848.00	-191,951.72	48.66%
5340.05 · Salaries - Sick Pay OT	64,663.20	79,083.00	-14,419.80	81.77%
5340.06 · Salaries - Personal OT	18,680.31	65,184.00	-46,503.69	28.66%
5340.07 · Salaries - Other	5,389.71	0.00	5,389.71	100.0%
5340.08 · Salaries - Longevity Pay	36,153.30	108,536.00	-72,382.70	33.31%
5340.09 · Salaries - Acting Officer Pay	990.60	0.00	990.60	100.0%
5340.10 · Salaries - Detail Pay	10,155.80	0.00	10,155.80	100.0%
5340.11 · Salaries - Clothing Allowances	45,900.00	54,900.00	-9,000.00	83.61%
5340.12 · Salaries - Injured on duty	14,674.66	0.00	14,674.66	100.0%
5340.13 · Salaries - Education Incentive	7,000.00	7,500.00	-500.00	93.33%
5340.14 · Salaries - EMT Incentive	0.00	80,400.00	-80,400.00	0.0%
5341 · Payroll Tax Expenses	115,788.38	308,375.00	-192,586.62	37.55%
5342 · Pension Plan Expenses	228,699.39	738,516.00	-509,816.61	30.97%

Cumberland Fire District
Profit & Loss Budget vs. Actual
July 2015 through October 2015

	TOTAL			
	Jul '15 - Oct '15	Budget	\$ Over Budget	% of Budget
5343 · Medical Insurance Benefits	0.00	0.00	0.00	0.0%
5343.01 · Healthcare Insurances	370,010.19	783,662.00	-413,651.81	47.22%
5343.02 · Healthcare Insurance - Retirees	3,633.30	144,000.00	-140,366.70	2.52%
5343.03 · Healthcare deductions from pay	-22,535.00	-66,300.00	43,765.00	33.99%
5343.04 · Healthcare Reimbursements	12,185.46	160,000.00	-147,814.54	7.62%
5344 · Dental Insurance	26,549.72	67,099.00	-40,549.28	39.57%
5345 · Vision Care	5,100.00	5,150.00	-50.00	99.03%
5346 · Life Insurance Benefits	10,000.00	10,350.00	-350.00	96.62%
5348 · Call Firefighters Stipends	7,731.00	47,000.00	-39,269.00	16.45%
5349 · Manpower Training	-2,628.50	0.00	-2,628.50	100.0%
5349.01 · Drills & Training	1,730.00	17,750.00	-16,020.00	9.75%
5349.02 · FP & EMS Training	189.90	3,000.00	-2,810.10	6.33%
5349.03 · Medical Examinations	0.00	3,000.00	-3,000.00	0.0%
5350 · PT Firefighters Salaries & Wage	0.00	0.00	0.00	0.0%
5350.01 · Salaries - Part Time FF's	0.00	20,592.00	-20,592.00	0.0%
5350.02 · Part Time - Uniforms/Clothing	0.00	500.00	-500.00	0.0%
5351 · Employee Support Health&Welfare	0.00	2,000.00	-2,000.00	0.0%
5352 · Education Tuition Costs	198.99	18,000.00	-17,801.01	1.11%
5411 · Insurances	168,907.00	310,000.00	-141,093.00	54.49%
5412 · Supplies & Exps - Business Off	3,326.08	3,000.00	326.08	110.87%
5413 · Treasurer Expenses	29.72	3,000.00	-2,970.28	0.99%
5415 · Finance Management Fee	14,981.25	78,000.00	-63,018.75	19.21%
5416 · Fire Chief Supplies & Exp	1,534.49	2,000.00	-465.51	76.73%
5418 · Newspaper Advertisements	0.00	750.00	-750.00	0.0%
5419 · Computerized Tax Bills	6,487.14	6,000.00	487.14	108.12%
5420 · Computerized Payroll Proc. Fees	4,055.20	8,000.00	-3,944.80	50.69%
5422 · District Commissioner Stipends	0.00	0.00	0.00	0.0%
5422.01 · Stipends - Committee Members	0.00	0.00	0.00	0.0%
5422.02 · Stipends - Committee Members St	0.00	0.00	0.00	0.0%
5424 · Salaries - Administration Staff	43,998.89	128,900.00	-84,901.11	34.13%
5425 · Salaries - Clerk	800.01	3,200.00	-2,399.99	25.0%
5427 · Legal & Labor Relation Fees	2,573.25	12,000.00	-9,426.75	21.44%
5428 · Moderator Stipends	0.00	0.00	0.00	0.0%
5429 · District Accountant Stipend	0.00	0.00	0.00	0.0%
5430 · Payroll Taxes - Administrative	0.00	16,000.00	-16,000.00	0.0%
5431 · Part Time Clerks - Tax Season	385.00	10,000.00	-9,615.00	3.85%
5432 · Affiliated Fire Associations	0.00	450.00	-450.00	0.0%
5433 · Bank Service Fees	-585.80	1,250.00	-1,835.80	-46.86%
5434 · Computer Development Program	3,487.98	3,500.00	-12.02	99.66%
5435 · Grants - Matching Funds	0.00	5,000.00	-5,000.00	0.0%
5436 · Office Equipment	1,150.80	3,000.00	-1,849.20	38.36%
5437 · Tax Collector Expenses	641.58	3,000.00	-2,358.42	21.39%
5438 · Printing & Postage	1,286.14	7,000.00	-5,713.86	18.37%
5439 · Professional Fees	0.00	3,500.00	-3,500.00	0.0%
5440 · Annual Meeting Expense	0.00	0.00	0.00	0.0%
5441 · External Accounting Fees	420.00	0.00	420.00	100.0%
5442 · Fire Prevention Offset	175.00	0.00	175.00	100.0%
5443 · Professional Development	0.00	0.00	0.00	0.0%
5444 · Stenographer	0.00	0.00	0.00	0.0%
5500 · Refunds & Abatements	28,298.67	0.00	28,298.67	100.0%
5510 · Transfer to Accrued Benefits Fu	0.00	0.00	0.00	0.0%
5520 · Transfer to Truck Replacement F	0.00	0.00	0.00	0.0%
5520.01 · Restricted - Truck Loan Princ	0.00	54,000.00	-54,000.00	0.0%
5520.02 · Restricted - Truck Loan Interes	0.00	8,400.00	-8,400.00	0.0%
5530 · Restricted - Contingency	819.00	10,000.00	-9,181.00	8.19%
5540 · Restricted - Cap Improvs Statio	18,231.71	42,700.00	-24,468.29	42.7%
5550 · Restricted - Legal Claims	11,093.20	0.00	11,093.20	100.0%
5560 · Restricted - Sick Time Payout	0.00	5,000.00	-5,000.00	0.0%

Cumberland Fire District
Profit & Loss Budget vs. Actual
July 2015 through October 2015

		TOTAL			
		Jul '15 - Oct '15	Budget	\$ Over Budget	% of Budget
5600 · Tax - Legal & Collection Fees	200.00	200.00	0.00	200.00	100.0%
6025 · Spec. Fund Merger L A & C	36,666.00	36,666.00			
6030 · Spec. Fund Fire Prevention Exp	4,558.63	4,558.63			
6040 · Spec. Fund Air Cascade Exp	835.33	835.33			
6050 · Spec. Fund Fire Alarm Box	7,445.93	7,445.93			
6075 · Tax Sale Fees	0.00	0.00	0.00	0.00	0.0%
Total Expense	2,999,095.58	2,999,095.58	7,363,011.00	-4,363,915.42	40.73%
Net Ordinary Income	3,258,542.23	3,258,542.23	0.00	3,258,542.23	100.0%
Net Income	3,258,542.23	3,258,542.23	0.00	3,258,542.23	100.0%

Cumberland Fire District

Trial Balance

As of October 31, 2015

11/16/15

Accrual Basis

	Oct 31, 15	
	Debit	Credit
1001 · Navigant GF Operating	687,828.74	
1002 · FNB HRA Checking	14,338.54	
1003 · FNB HRA Savings	135,094.35	
1004 · FNB Fire Prevention	12,330.37	
1005 · Navigant Savings MM	2,306,093.39	
1010 · Navigant Comm/Training	21,125.00	
1020 · CMEFCU - Comm/Training Acct	40,329.51	
1140 · Tax Recievable 2004 & prior		60.00
1170 · Tax Recievable 2008 & prior		724.28
1175 · Tax Recievable 2009		885.97
1180 · Tax Receivable 2010		687.00
1185 · Tax Recievable 2011		1,811.04
1190 · Tax Recievable 2012		2,077.92
1195 · Tax Recievable 2013		16,187.80
1200 · Tax Receivable 2014		67,716.36
1205 · Tax Recievable 2015	966,631.45	
1050 · Petty Cash-Tax Collector	750.00	
1055 · Petty Cash Fire Chief	500.00	
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	0.00	
2013 · Payroll Tax SDI WH		4,620.49
2015 · Union Dues WH	0.00	
2020.1 · State Pension W/H EE 414H (VF1)	0.00	
2020.2 · State Pension WH EE 414H (CF2)	0.00	
2020.3 · State Pension WH EE 414H (CH4)	0.00	
2020.4 · State Pension WH EE 414H (NC5)	0.00	
2025.1 · 457(b) W/H AMI	0.00	
2025.2 · 457(b) W/H NAT	0.00	
2026 · AFLAC		196.74
2027.2 · Garnishment WH (CF2)	0.00	
2027.3 · Garnishment WH (CH4)	0.00	
2027.4 · Garnishment WH (NC5)	0.00	
2035 · CMEFCU - SAVINGS	0.00	
2250 · Deferred Income Tax 2015/2016		966,631.45
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		1,302.43
3300 · Fund Balance transfer from Old	136,422.36	
4000 · Tax Revenues-Current year		6,112,774.18
4001 · Abatement Adjustments	9,874.58	
4005 · Revenue - Past Due Taxes		46,760.41
4007 · NSF Fee Reimbursement Income		162.00
4010 · Interest Income- Past Due Taxes		14,488.46
4015 · Fire Prevention/Plan Review		16,842.00
4050 · Interest Income General Fund		6,093.39
4055 · Interest Income HRA Fund		84.35
4065 · Interest Income Fire Prevention	0.00	
4075 · Interest Income Comm/Training		17.80
4105 · Reimbursed Insurance-Former EE		7,273.70
4110 · Miscellaneous Other Income		15,776.40
4110.1 · Revenue Rescue Income		888.00
4110.2 · Insurance Reimbursement		24,519.99
4114 · Income Radio Box Alarm Maint		21,125.00
4115 · Tax Sale Fee Income		706.71
5111 · Vehicle Gas & Oil	9,434.86	
5112 · Vehicle Repair & Maintenance	27,558.63	
5121 · Upgrading & Equipment Purchases	11,044.01	
5122 · Radio Equipment Upgrades & Main	3,190.03	
5123 · Equipment Supplies & Repairs	1,673.67	
5124 · First Aid Equipment & Suppl	2,757.15	

Cumberland Fire District

Trial Balance

As of October 31, 2015

	Oct 31, 15	
	Debit	Credit
5125 · Equipment Testing & Certificati	3,375.00	
5128 · Communications Upgrades	1,540.00	
5129 · Shared Communications	1,638.89	
5231 · Telephone	6,321.13	
5232 · Electricity	12,997.99	
5233 · Gas & Hot Water	1,294.01	
5234 · Building Supplies, Repair & Imp	9,074.87	
5235 · Air Cascade Maintenance	190.00	
5236 · Sewer Assessment & Usage	843.42	
5237 · Water Usage Fees	556.47	
5238 · Hydrant Fees - Cumb/Pawt	303,694.60	
5340.01 · Salaries - Firefighters	949,255.92	
5340.02 · Salaries - Overtime Wages	91,989.85	
5340.03 · Salaries - Holiday Pay	56,706.19	
5340.04 · Salaries - Vacation OT	181,896.28	
5340.05 · Salaries - Sick Pay OT	64,663.20	
5340.06 · Salaries - Personal OT	18,680.31	
5340.07 · Salaries - Other	5,389.71	
5340.08 · Salaries - Longevity Pay	36,153.30	
5340.09 · Salaries - Acting Officer Pay	990.60	
5340.10 · Salaries - Detail Pay	10,155.80	
5340.11 · Salaries - Clothing Allowances	45,900.00	
5340.12 · Salaries - Injured on duty	14,674.66	
5340.13 · Salaries - Education Incentive	7,000.00	
5341 · Payroll Tax Expenses	115,788.38	
5342 · Pension Plan Expenses	228,699.39	
5343 · Medical Insurance Benefits	0.00	
5343.01 · Healthcare Insurances	370,010.19	
5343.02 · Healthcare Insurance - Retirees	3,633.30	
5343.03 · Healthcare deductions from pay		22,535.00
5343.04 · Healthcare Reimbursements	12,185.46	
5344 · Dental Insurance	26,549.72	
5345 · Vision Care	5,100.00	
5346 · Life Insurance Benefits	10,000.00	
5348 · Call Firefighters Stipends	7,731.00	
5349 · Manpower Training		2,628.50
5349.01 · Drills & Training	1,730.00	
5349.02 · FP & EMS Training	189.90	
5350 · PT Firefighters Salaries & Wage	0.00	
5352 · Education Tuition Costs	198.99	
5411 · Insurances	168,907.00	
5412 · Supplies & Exps - Business Off	3,326.08	
5413 · Treasurer Expenses	29.72	
5415 · Finance Management Fee	14,981.25	
5416 · Fire Chief Supplies & Exp	1,534.49	
5419 · Computerized Tax Bills	6,487.14	
5420 · Computerized Payroll Proc. Fees	4,055.20	
5424 · Salaries - Administration Staff	43,998.89	
5425 · Salaries - Clerk	800.01	
5427 · Legal & Labor Relation Fees	2,573.25	
5431 · Part Time Clerks - Tax Season	385.00	
5433 · Bank Service Fees		585.80
5434 · Computer Development Program	3,487.98	
5436 · Office Equipment	1,150.80	
5437 · Tax Collector Expenses	641.58	
5438 · Printing & Postage	1,286.14	
5441 · External Accounting Fees	420.00	
5442 · Fire Prevention Offset	175.00	
5500 · Refunds & Abatements	28,298.67	
5530 · Restricted - Contingency	819.00	
5540 · Restricted - Cap Improvs Statio	18,231.71	
5550 · Restricted - Legal Claims	11,093.20	
5600 · Tax - Legal & Collection Fees	200.00	
6025 · Spec. Fund Merger L A & C	36,666.00	

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11/16/15

Accrual Basis

Cumberland Fire District

Trial Balance

As of October 31, 2015

	Oct 31, 15	
	Debit	Credit
6030 · Spec. Fund Fire Prevention Exp	4,558.63	
6040 · Spec. Fund Air Cascade Exp	835.33	
6050 · Spec. Fund Fire Alarm Box	7,445.93	
TOTAL	<u>7,356,163.17</u>	<u>7,356,163.17</u>

Cumberland Fire District
Balance Sheet
As of October 31, 2015

	Oct 31, 15
ASSETS	
Current Assets	
Checking/Savings	
1001 · Navigant GF Operating	687,828.74
1002 · FNB HRA Checking	14,338.54
1003 · FNB HRA Savings	135,094.35
1004 · FNB Fire Prevention	12,330.37
1005 · Navigant Savings MM	2,306,093.39
1010 · Navigant Comm/Training	21,125.00
1020 · CMEFCU - Comm/Training Acct	40,329.51
Total Checking/Savings	3,217,139.90
Other Current Assets	
1140 · Tax Recievable 2004 & prior	-60.00
1170 · Tax Recievable 2008 & prior	-724.28
1175 · Tax Recievable 2009	-885.97
1180 · Tax Receivable 2010	-687.00
1185 · Tax Recievable 2011	-1,811.04
1190 · Tax Recievable 2012	-2,077.92
1195 · Tax Recievable 2013	-16,187.80
1200 · Tax Receivable 2014	-67,716.36
1205 · Tax Recievable 2015	966,631.45
Total Other Current Assets	876,481.08
Total Current Assets	4,093,620.98
Other Assets	
1050 · Petty Cash-Tax Collector	750.00
1055 · Petty Cash Fire Chief	500.00
Total Other Assets	1,250.00
TOTAL ASSETS	4,094,870.98
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2013 · Payroll Tax SDI WH	4,620.49
2026 · AFLAC	196.74
2250 · Deferred Income Tax 2015/2016	966,631.45
Total Other Current Liabilities	971,448.68
Total Current Liabilities	971,448.68
Total Liabilities	971,448.68
Equity	
3200 · Unrestricted Net Assets	1,302.43
3300 · Fund Balance transfer from Old	-136,422.36
Net Income	3,258,542.23
Total Equity	3,123,422.30
TOTAL LIABILITIES & EQUITY	4,094,870.98

Cumberland Fire District

Profit & Loss

October 2015

	Oct 15
Ordinary Income/Expense	
Income	
4000 · Tax Revenues-Current year	216,368.53
4005 · Revenue - Past Due Taxes	16,487.66
4007 · NSF Fee Reimbursement Income	12.00
4010 · Interest Income- Past Due Taxes	4,571.56
4015 · Fire Prevention/Plan Review	8,111.00
4050 · Interest Income General Fund	1,665.89
4055 · Interest Income HRA Fund	26.64
4105 · Reimbursed Insurance-Former EE	1,818.35
4110 · Miscellaneous Other Income	1,822.80
4110.1 · Revenue Rescue Income	888.00
4110.2 · Insurance Reimbursement	5,861.13
4114 · Income Radio Box Alarm Maint	500.00
4115 · Tax Sale Fee Income	606.71
Total Income	258,740.27
Expense	
5111 · Vehicle Gas & Oil	2,281.21
5112 · Vehicle Repair & Maintenance	3,491.48
5121 · Upgrading & Equipment Purchases	2,365.19
5122 · Radio Equipment Upgrades & Main	82.49
5123 · Equipment Supplies & Repairs	458.25
5124 · First Aid Equipment & Suppl	492.27
5125 · Equipment Testing & Certificati	3,375.00
5129 · Shared Communications	916.81
5231 · Telephone	2,040.91
5232 · Electricity	5,172.93
5233 · Gas & Hot Water	947.13
5234 · Building Supplies, Repair & Imp	3,543.75
5236 · Sewer Assessment & Usage	183.14
5237 · Water Usage Fees	41.61
5238 · Hydrant Fees - Cumb/Pawt	5,762.77
5340.01 · Salaries - Firefighters	281,412.37
5340.02 · Salaries - Overtime Wages	31,261.73
5340.03 · Salaries - Holiday Pay	14,176.60
5340.04 · Salaries - Vacation OT	26,200.23
5340.05 · Salaries - Sick Pay OT	22,450.08
5340.06 · Salaries - Personal OT	3,509.60
5340.08 · Salaries - Longevity Pay	13,133.20
5340.09 · Salaries - Acting Officer Pay	195.00
5340.10 · Salaries - Detail Pay	1,998.20
5340.12 · Salaries - Injured on duty	2,096.38
5341 · Payroll Tax Expenses	31,126.62
5342 · Pension Plan Expenses	64,750.77
5343.01 · Healthcare Insurances	80,231.39
5343.02 · Healthcare Insurance - Retirees	918.82
5343.03 · Healthcare deductions from pay	-6,755.00
5343.04 · Healthcare Reimbursements	3,442.48
5344 · Dental Insurance	5,681.72
5345 · Vision Care	100.00
5346 · Life Insurance Benefits	2,500.00
5348 · Call Firefighters Stipends	3,999.00
5349 · Manpower Training	105.00
5349.02 · FP & EMS Training	189.90
5411 · Insurances	5,996.00
5412 · Supplies & Exps - Business Off	610.85
5413 · Treasurer Expenses	29.72
5415 · Finance Management Fee	2,493.75
5420 · Computerized Payroll Proc. Fees	955.15
5424 · Salaries - Administration Staff	12,940.85
5425 · Salaries - Clerk	266.67
5433 · Bank Service Fees	24.00
5434 · Computer Development Program	9.99
5436 · Office Equipment	652.30

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11/16/15

Accrual Basis

Cumberland Fire District

Profit & Loss

October 2015

	Oct 15
5437 · Tax Collector Expenses	241.33
5438 · Printing & Postage	514.84
5441 · External Accounting Fees	245.00
5500 · Refunds & Abatements	958.42
5540 · Restricted - Cap Improvs Statio	1,206.71
5550 · Restricted - Legal Claims	1,746.84
5600 · Tax - Legal & Collection Fees	200.00
6025 · Spec. Fund Merger L A & C	18,333.00
6030 · Spec. Fund Fire Prevention Exp	55.00
6040 · Spec. Fund Air Cascade Exp	132.85
Total Expense	661,492.30
Net Ordinary Income	-402,752.03
Net Income	<u><u>-402,752.03</u></u>

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12/03/15

Cumberland Fire District Commissioner's Report October 2015

Type	Num	Date	Name	Account	Paid Amount
Check	EFT	10/05/2015	London Health CDH	1002 · FNB HRA Checking	
				5343.04 · Healthcare Reimbursements	-11.00
				5343.04 · Healthcare Reimbursements	-281.39
				5343.04 · Healthcare Reimbursements	-194.19
				5343.04 · Healthcare Reimbursements	-234.19
TOTAL					-720.77
Check	EFT	10/05/2015	Bed Bath & Beyond	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-50.96
TOTAL					-50.96
Check	EFT	10/06/2015		1001 · Navigant GF Operating	
				5433 · Bank Service Fees	-12.00
TOTAL					-12.00
Check	EFT	10/13/2015	London Health CDH	1002 · FNB HRA Checking	
				5343.04 · Healthcare Reimbursements	-600.14
				5343.04 · Healthcare Reimbursements	-476.00
				5343.04 · Healthcare Reimbursements	-21.51
				5343.04 · Healthcare Reimbursements	-9.70
TOTAL					-1,107.35
Check	EFT	10/21/2015		1001 · Navigant GF Operating	
				1205 · Tax Recievable 2015	-25.00
				5433 · Bank Service Fees	-12.00
TOTAL					-37.00
Check	EFT	10/26/2015	London Health CDH	1002 · FNB HRA Checking	
				5343.04 · Healthcare Reimbursements	-258.23
				5343.04 · Healthcare Reimbursements	-642.13
TOTAL					-900.36
Check	POS	10/15/2015	CODE 42 SOFTWARE	1001 · Navigant GF Operating	
				5434 · Computer Development Program	-9.99
TOTAL					-9.99
Check	POS	10/21/2015	Adobe Systems Inc.	1001 · Navigant GF Operating	
				5412 · Supplies & Exps - Business Off	-21.39
TOTAL					-21.39
Check	POS	10/21/2015	Adobe Systems Inc.	1001 · Navigant GF Operating	
				5412 · Supplies & Exps - Business Off	-21.39
TOTAL					-21.39
Check	POS	10/27/2015	Postmaster	1001 · Navigant GF Operating	
				5438 · Printing & Postage	-196.00
TOTAL					-196.00
Check	POS	10/27/2015	BJ's	1001 · Navigant GF Operating	

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Type	Num	Date	Name	Account	Paid Amount
				5413 · Treasurer Expenses	-29.72
TOTAL					-29.72
Check	POS	10/30/2015	Intuit	1001 · Navigant GF Operating	
				5412 · Supplies & Exps - Business Off	-149.37
TOTAL					-149.37
Check	1003	10/23/2015	N.A.F.I.	1004 · FNB Fire Prevention	
				6030 · Spec. Fund Fire Prevention Exp	-55.00
TOTAL					-55.00
Check	1400	10/01/2015	Edward J Coyle Jr	1001 · Navigant GF Operating	
				5500 · Refunds & Abatements	-303.63
TOTAL					-303.63
Check	1401	10/01/2015	Hinckley Allen	1001 · Navigant GF Operating	
				5550 · Restricted - Legal Claims	-1,746.84
TOTAL					-1,746.84
Check	1402	10/01/2015	National Grid Gas	1001 · Navigant GF Operating	
				5233 · Gas & Hot Water	-115.00
TOTAL					-115.00
Check	1403	10/01/2015	National Grid Electric	1001 · Navigant GF Operating	
				5232 · Electricity	-1,420.64
TOTAL					-1,420.64
Check	1404	10/01/2015	National Grid Gas	1001 · Navigant GF Operating	
				5233 · Gas & Hot Water	-53.24
TOTAL					-53.24
Check	1405	10/01/2015	National Grid Gas	1001 · Navigant GF Operating	
				5233 · Gas & Hot Water	-211.19
TOTAL					-211.19
Check	1406	10/01/2015	National Grid Gas	1001 · Navigant GF Operating	
				5233 · Gas & Hot Water	-38.74
TOTAL					-38.74
Check	1407	10/01/2015	National Grid Gas	1001 · Navigant GF Operating	
				5233 · Gas & Hot Water	-57.06
TOTAL					-57.06
Check	1408	10/01/2015	Agera Energy	1001 · Navigant GF Operating	
				5232 · Electricity	-629.33
TOTAL					-629.33

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Type	Num	Date	Name	Account	Paid Amount
Check	1409	10/01/2015	FCOARI	1001 · Navigant GF Operating	
				5349 · Manpower Training	-105.00
TOTAL					-105.00
Check	1410	10/01/2015	S&D Road Service	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-1,198.07
				5112 · Vehicle Repair & Maintenance	-589.45
TOTAL					-1,787.52
Check	1411	10/01/2015	Verizon	1001 · Navigant GF Operating	
				5231 · Telephone	-443.83
TOTAL					-443.83
Check	1412	10/01/2015	Cox Communications	1001 · Navigant GF Operating	
				5231 · Telephone	-71.00
TOTAL					-71.00
Check	1413	10/01/2015	JGS OVERHEAD DOORS	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-445.00
TOTAL					-445.00
Check	1414	10/01/2015	National Grid Electric	1001 · Navigant GF Operating	
				5232 · Electricity	-26.21
TOTAL					-26.21
Check	1415	10/01/2015	Shell Fleet Plus	1001 · Navigant GF Operating	
				5111 · Vehicle Gas & Oil	-184.41
TOTAL					-184.41
Check	1416	10/01/2015	National Grid Electric	1001 · Navigant GF Operating	
				5232 · Electricity	-26.21
TOTAL					-26.21
Check	1417	10/01/2015	Ready Refresh	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-53.10
TOTAL					-53.10
Check	1418	10/01/2015	Firehouse	1001 · Navigant GF Operating	
				5349.02 · FP & EMS Training	-29.95
TOTAL					-29.95
Check	1419	10/01/2015	Firehouse	1001 · Navigant GF Operating	
				5349.02 · FP & EMS Training	-24.95
TOTAL					-24.95
Check	1420	10/01/2015	Bound Tree Medical	1001 · Navigant GF Operating	
				5124 · First Aid Equipment & Suppl	-33.45

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Type	Num	Date	Name	Account	Paid Amount
TOTAL					-33.45
Check	1421	10/01/2015	Depault Ace Hardware	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	18.34
				5234 · Building Supplies, Repair & Imp	17.11
				5234 · Building Supplies, Repair & Imp	-324.20
TOTAL					-288.75
Check	1422	10/08/2015	TH Malloy & Sons, Inc	1001 · Navigant GF Operating	
				5111 · Vehicle Gas & Oil	-1,514.43
TOTAL					-1,514.43
Check	1423	10/08/2015	Michelle D. Baker	1001 · Navigant GF Operating	
				5600 · Tax - Legal & Collection Fees	-200.00
TOTAL					-200.00
Check	1424	10/08/2015	Reporting Systems, Inc.	1001 · Navigant GF Operating	
				5129 · Shared Communications	-405.67
TOTAL					-405.67
Check	1425	10/08/2015	CallBack Staffing Solutions	1001 · Navigant GF Operating	
				5129 · Shared Communications	-105.47
TOTAL					-105.47
Check	1426	10/08/2015	Gary Grenier	1001 · Navigant GF Operating	
				5349.02 · FP & EMS Training	-135.00
TOTAL					-135.00
Check	1427	10/08/2015	Bound Tree Medical	1001 · Navigant GF Operating	
				5124 · First Aid Equipment & Suppl	-48.37
TOTAL					-48.37
Check	1428	10/08/2015	Ocean State Safety LLC	1001 · Navigant GF Operating	
				5123 · Equipment Supplies & Repairs	-458.25
TOTAL					-458.25
Check	1429	10/08/2015	J & J Small Engine Clinic	1001 · Navigant GF Operating	
				5111 · Vehicle Gas & Oil	-48.30
TOTAL					-48.30
Check	1430	10/08/2015	Staples Credit	1001 · Navigant GF Operating	
				5412 · Supplies & Exps - Business Off	-94.67
				5412 · Supplies & Exps - Business Off	-43.33
TOTAL					-138.00
Check	1431	10/08/2015	Roger's Ace Hardware Inc	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-30.98
				5234 · Building Supplies, Repair & Imp	-19.98
				5234 · Building Supplies, Repair & Imp	-15.05

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Type	Num	Date	Name	Account	Paid Amount
TOTAL					-66.01
Check	1432	10/08/2015	Kevin Clarke	1001 · Navigant GF Operating	
				5343.02 · Healthcare Insurance - Retirees	-39.82
TOTAL					-39.82
Check	1433	10/08/2015	Cox Communications	1001 · Navigant GF Operating	
				5231 · Telephone	-133.65
TOTAL					-133.65
Check	1434	10/08/2015	Allied Auto Parts	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-21.55
TOTAL					-21.55
Check	1435	10/08/2015	Verizon Wireless	1001 · Navigant GF Operating	
				5231 · Telephone	-180.05
TOTAL					-180.05
Check	1436	10/08/2015	Advanced Handling Services Workforce, Inc	1001 · Navigant GF Operating	
				5540 · Restricted - Cap Improvs Statio	-1,206.71
TOTAL					-1,206.71
Check	1437	10/08/2015	Yazbak & Company LTD	1001 · Navigant GF Operating	
				5420 · Computerized Payroll Proc. Fees	-90.00
				5420 · Computerized Payroll Proc. Fees	-245.00
TOTAL					-335.00
Check	1438	10/08/2015	EXXONMOBIL	1001 · Navigant GF Operating	
				5111 · Vehicle Gas & Oil	-272.77
TOTAL					-272.77
Check	1439	10/08/2015	NAPA Auto Parts	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-32.52
TOTAL					-32.52
Check	1440	10/08/2015	Ardente Supply Co., Inc	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-490.05
TOTAL					-490.05
Check	1441	10/08/2015	Purchase Power	1001 · Navigant GF Operating	
				5438 · Printing & Postage	-238.69
TOTAL					-238.69
Check	1442	10/13/2015	Thomas Bruce III	1001 · Navigant GF Operating	
				5415 · Finance Management Fee	-1,837.50
TOTAL					-1,837.50
Check	1443	10/14/2015	A & P Fire Systems	1001 · Navigant GF Operating	

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Type	Num	Date	Name	Account	Paid Amount
				5234 · Building Supplies, Repair & Imp	-78.00
				5234 · Building Supplies, Repair & Imp	-78.00
				5234 · Building Supplies, Repair & Imp	-78.00
TOTAL					-234.00
Check	1444	10/14/2015	Dion Signs & Services, Inc	1001 · Navigant GF Operating	
				5121 · Upgrading & Equipment Purchases	-480.00
TOTAL					-480.00
Check	1445	10/14/2015	Blue Cross & Blue Shield	1001 · Navigant GF Operating	
				5343.02 · Healthcare Insurance - Retirees	-879.00
TOTAL					-879.00
Check	1446	10/14/2015	VFIS	1001 · Navigant GF Operating	
				5411 · Insurances	-5,383.00
TOTAL					-5,383.00
Check	1447	10/14/2015	National Grid Gas	1001 · Navigant GF Operating	
				5233 · Gas & Hot Water	-211.82
TOTAL					-211.82
Check	1448	10/14/2015	National Grid Gas	1001 · Navigant GF Operating	
				5233 · Gas & Hot Water	-49.44
TOTAL					-49.44
Check	1449	10/14/2015	National Grid Gas	1001 · Navigant GF Operating	
				5233 · Gas & Hot Water	-40.65
TOTAL					-40.65
Check	1450	10/14/2015	National Grid Gas	1001 · Navigant GF Operating	
				5233 · Gas & Hot Water	-54.99
TOTAL					-54.99
Check	1451	10/14/2015	National Grid Electric	1001 · Navigant GF Operating	
TOTAL					0.00
Check	1452	10/14/2015	National Grid Gas	1001 · Navigant GF Operating	
				5233 · Gas & Hot Water	-115.00
TOTAL					-115.00
Check	1453	10/14/2015	National Grid Electric	1001 · Navigant GF Operating	
				5232 · Electricity	-11.59
TOTAL					-11.59
Check	1454	10/14/2015	Beacon Mutual Insurance	1001 · Navigant GF Operating	
				5411 · Insurances	-613.00
TOTAL					-613.00

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Type	Num	Date	Name	Account	Paid Amount
Check	1455	10/14/2015	Ready Refresh	1001 · Navigant GF Operating 5234 · Building Supplies, Repair & Imp	-43.01
TOTAL					-43.01
Check	1456	10/14/2015	Ready Refresh	1001 · Navigant GF Operating 5234 · Building Supplies, Repair & Imp	-32.37
TOTAL					-32.37
Check	1457	10/14/2015	Ready Refresh	1001 · Navigant GF Operating 5234 · Building Supplies, Repair & Imp	-42.62
TOTAL					-42.62
Check	1458	10/14/2015	Verizon Wireless	1001 · Navigant GF Operating 5231 · Telephone	-80.02
TOTAL					-80.02
Check	1459	10/14/2015	WB Mason Co., Inc	1001 · Navigant GF Operating 5412 · Supplies & Exps - Business Off	-16.25
TOTAL					-16.25
Check	1460	10/14/2015	Cox Communications Internet	1001 · Navigant GF Operating 5231 · Telephone	-69.00
TOTAL					-69.00
Check	1461	10/14/2015	National Grid Electric	1001 · Navigant GF Operating 5232 · Electricity	-1,119.43
TOTAL					-1,119.43
Check	1462	10/16/2015	John Ladetto & Stephanie Peduto	1001 · Navigant GF Operating	0.00
TOTAL					0.00
Check	1463	10/16/2015	Ricardo & Robin Quintal	1001 · Navigant GF Operating 5500 · Refunds & Abatements	-131.70
TOTAL					-131.70
Check	1464	10/16/2015	Valley Stream Development Co.	1001 · Navigant GF Operating	0.00
TOTAL					0.00
Check	1465	10/16/2015	Valley Stream Development Co.	1001 · Navigant GF Operating 5500 · Refunds & Abatements	-409.17
TOTAL					-409.17
Check	1466	10/16/2015	Cumberland Pest Control, LLC	1001 · Navigant GF Operating	0.00
TOTAL					0.00
Check	1467	10/16/2015	Cyber Communications, Inc	1001 · Navigant GF Operating	

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Type	Num	Date	Name	Account	Paid Amount
				5122 · Radio Equipment Upgrades & Main	-82.49
TOTAL					-82.49
Check	1468	10/16/2015	National Grid Electric	1001 · Navigant GF Operating	
				5232 · Electricity	-451.71
TOTAL					-451.71
Check	1469	10/16/2015	National Grid Electric	1001 · Navigant GF Operating	
				5232 · Electricity	-498.05
TOTAL					-498.05
Check	1470	10/16/2015	National Grid Electric	1001 · Navigant GF Operating	
				5232 · Electricity	-430.81
TOTAL					-430.81
Check	1471	10/16/2015	Greenwood Emergency Vehicles	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-240.00
TOTAL					-240.00
Check	1472	10/16/2015	London Health CDH	1001 · Navigant GF Operating	
TOTAL					0.00
Check	1473	10/16/2015	Cox Communications Internet	1001 · Navigant GF Operating	
				5231 · Telephone	-222.39
TOTAL					-222.39
Check	1474	10/16/2015	Shell Fleet Plus	1001 · Navigant GF Operating	
				5111 · Vehicle Gas & Oil	-181.94
TOTAL					-181.94
Check	1475	10/16/2015	Trifecta Leather Concepts	1001 · Navigant GF Operating	
				5121 · Upgrading & Equipment Purchases	-970.19
TOTAL					-970.19
Check	1476	10/16/2015	John Ladetto & Stephanie Peduto	1001 · Navigant GF Operating	
				5500 · Refunds & Abatements	-113.92
TOTAL					-113.92
Check	1477	10/20/2015	London Health Administrators	1001 · Navigant GF Operating	
				5343.04 · Healthcare Reimbursements	-238.00
				5343.04 · Healthcare Reimbursements	-238.00
				5343.04 · Healthcare Reimbursements	-238.00
TOTAL					-714.00
Check	1478	10/20/2015	Cumberland Pest Control, LLC	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-25.00
				5234 · Building Supplies, Repair & Imp	-30.00
				5234 · Building Supplies, Repair & Imp	-25.00