

CUMBERLAND FIRE DISTRICT
FINANCE DEPARTMENT MEMORANDUM

To: Honorable Members, Cumberland Fire District Committee
From: Finance Director Tom Bruce 
Date: 10/23/15
Re: Finance Department Report

District Financial Statements as of 9/30/15.

The five standard monthly financial reports have been provided in your meeting materials. Each report is based upon either a three month period ending September 30, 2015 or the single monthly period of September. The first report entitled Profit & Loss Budget vs. Actual includes the listing of all realized revenue types.

At our three month point, all reported variances are unremarkable, with one transfer pending for hydrant expense. We should use the option of deferring this transfer and later combining multiple transfers as the need arises resulting in maintaining legislative and administrative activity at minimal levels. The 9/30 date basically coincides with our adjusted Fire Tax payment due date and the current year levy is reported as 83% collected and 17% uncollected or \$1,206,605 in tax revenue still outstanding.

This 17% value, which I feel is slightly higher than it should be, does merit our close monitoring and brief monthly Fire Committee discussion so, if needed, Fire Committee decisions and the associated work can be completed in an accelerated manner.

At any point, we need to stay prepared to intensify our collection efforts if needed during our second and third quarter. And in the same manner, we need to stay cognizant of our larger expenditure budget amounts as compared to year to date expended amounts. Currently we are fortunate in that we do not have material and unfavorable budget performance variances.

Of course we are relatively small and less complex than larger local Town and City governmental units. But our current "Year One" provides a valuable opportunity to receive our initial orientation of our unique internal financial behavior, cycles and timing, cost and collection patterns and other financial management mechanics.

I intend to lead this charge. The greater the focus on our unique collection and cost patterns, the greater our management team effectively develops in response to our annually recurring financial cycles and spending patterns. I will insure that I and other staff are attentive to receiving a solid orientation provided by our first set of annual cycles. When we review and document such annual patterns, we are able to more easily apply the variable patterns to future finance control and budgeting decisions.

Other reports are provided including a trial balance, balance sheet and a September revenue and expense statement. Please keep in mind 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. And as usual, the Commissioner's Report is included and offers a detailed listing of all disbursements during the month of September.

Financial Audits of Four Former Districts

Both the District and our auditors have reported detailed information this week to the Office of the State Auditor General as to the entire process of auditing the four former districts for the year ending June 30, 2015. Auditor General Hoyle and his municipal related staff have been provided with an updated timetable regarding the issuance of final audit reports. They are aware that draft financial statements will be distributed to you, the State and management by November 5, followed by our current plan to have P, P&A present report information on November 10, assuming that we have a Fire Committee meeting on that date.

The auditors have all information they have required. All outside financial confirmations have been received. Between now and November 10, the team of auditors will be focusing on supporting notes and in generating the required two sets of financial statements: The fund financial statements and the governmental statements.

There are two positive notes provided today by Audit Manager Jo-Anne Newton:

- 1) All four districts will receive "clean" unqualified opinions. This factor is not to be taken for granted for four entities which never had a prior financial audit. It's positive news.
- 2) Secondly, one of the primary audit objectives of P,P&A was to test and review transactional activity and verify that illegal activity such as fraud and misappropriation of funds did not occur. No such activity was identified. As in the case of most audits, P,P & A did identify a small number of unusual transactions, but they all were verified with proper charging and supervisory approval.

Cumberland Fire District

Profit & Loss Budget vs. Actual

July 2015 through September 2015

Ordinary Income/Expense	TOTAL			Jul '15 - Sep '15	Budget	\$ Over Budget	% of Budget
	Jul 15	Aug 15	Sep 15				
Income							
4000 · Tax Revenues-Current year	5,123,621.57	536,394.61	236,389.47	5,896,405.65	7,103,011.00	-1,206,605.35	83.01%
4001 · Abatement Adjustments	-40,247.08	-3,162.69	33,535.19	-9,874.58			
4005 · Revenue - Past Due Taxes	0.00	17,255.22	13,017.53	30,272.75	260,000.00	-229,727.25	11.64%
4007 · NSF Fee Reimbursement Income	60.00	0.00	90.00	150.00			
4010 · Interest Income- Past Due Taxes	5,160.29	2,448.31	2,308.30	9,916.90			
4015 · Fire Prevention/Plan Review	2,833.00	3,000.00	2,898.00	8,731.00			
4050 · Interest Income General Fund	675.82	2,019.76	1,731.92	4,427.50			
4055 · Interest Income HRA Fund	0.00	0.00	57.71	57.71			
4065 · Interest Income Fire Prevention	3.55	27.52	-31.07	0.00			
4075 · Interest Income Comm/Training	0.00	0.00	17.80	17.80			
4105 · Reimbursed Insurance-Former EE	1,818.45	1,818.45	1,818.45	5,455.35			
4110 · Miscellaneous Other Income	60.00	9,692.80	4,200.80	13,953.60			
4110.2 · Insurance Reimbursement	2,112.50	12,946.36	3,600.00	18,658.86			
4114 · Income Radio Box Alarm Maint	1,000.00	33,375.00	-13,750.00	20,625.00			
4115 · Tax Sale Fee Income	0.00	0.00	100.00	100.00			
Total Income	5,097,098.10	615,815.34	285,984.10	5,998,897.54	7,363,011.00	-1,364,113.46	81.47%
Expense							
5111 · Vehicle Gas & Oil	416.89	3,510.42	3,226.34	7,153.65	65,000.00	-57,846.35	11.01%
5112 · Vehicle Repair & Maintenance	6,441.28	12,738.63	4,887.24	24,067.15	77,000.00	-52,932.85	31.26%
5121 · Upgrading & Equipment Purchases	1,338.63	9,773.81	-2,433.62	8,678.82	30,000.00	-21,321.18	28.93%
5122 · Radio Equipment Upgrades & Main	0.00	543.00	2,564.54	3,107.54	5,000.00	-1,892.46	62.15%
5123 · Equipment Supplies & Repairs	216.95	965.52	32.95	1,215.42	7,500.00	-6,284.58	16.21%
5124 · First Aid Equipment & Suppl	115.92	1,431.95	717.01	2,264.88	10,000.00	-7,735.12	22.65%
5125 · Equipment Testing & Certificati	0.00	0.00	0.00	0.00	2,800.00	-2,800.00	0.0%
5126 · Fire Alarm	0.00	0.00	0.00	0.00	1,500.00	-1,500.00	0.0%
5127 · Furnishings	0.00	0.00	0.00	0.00	2,000.00	-2,000.00	0.0%
5128 · Communications Upgrades	0.00	1,540.00	0.00	1,540.00	1,000.00	540.00	154.0%
5129 · Shared Communications	0.00	511.14	210.94	722.08	2,000.00	-1,277.92	36.1%
5130 · Truck Tires	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5230 · Utilities - Cox	0.00	0.00	0.00	0.00	600.00	-600.00	0.0%
5231 · Telephone	1,730.42	1,092.58	1,457.22	4,280.22	20,000.00	-15,719.78	21.4%
5232 · Electricity	2,185.45	3,641.93	1,997.68	7,825.06	35,000.00	-27,174.94	22.36%
5233 · Gas & Hot Water	0.00	346.88	0.00	346.88	22,000.00	-21,653.12	1.58%
5234 · Building Supplies, Repair & Imp	1,948.86	2,009.02	1,573.24	5,531.12	42,000.00	-36,468.88	13.17%

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

	Jul 15	Aug 15	Sep 15	Jul '15 - Sep '15	Budget	\$ Over Budget	% of Budget
	TOTAL						
5235 · Air Cascade Maintenance	222.95	0.00	-32.95	190.00	950.00	-760.00	20.0%
5236 · Sewer Assessment & Usage	245.09	192.29	222.90	660.28	2,800.00	-2,139.72	23.58%
5237 · Water Usage Fees	100.50	146.86	267.50	514.86	20,000.00	-19,485.14	2.57%
5238 · Hydrant Fees - Cumb/Pawt	5,852.09	286,124.87	5,954.87	297,931.83	219,364.00	78,567.83	135.82%
5340 · Firefighter Salaries & Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5340.01 · Salaries - Firefighters	222,612.20	222,617.11	222,614.24	667,843.55	2,871,927.00	-2,204,083.45	23.25%
5340.02 · Salaries - Overtime Wages	27,622.13	11,039.15	22,066.84	60,728.12	0.00	60,728.12	100.0%
5340.03 · Salaries - Holiday Pay	14,176.39	14,176.60	14,176.60	42,529.59	164,775.00	-122,245.41	25.81%
5340.04 · Salaries - Vacation OT	59,102.89	61,934.14	34,659.02	155,696.05	373,848.00	-218,151.95	41.65%
5340.05 · Salaries - Sick Pay OT	12,422.45	15,679.82	14,110.85	42,213.12	79,083.00	-36,869.88	53.38%
5340.06 · Salaries - Personal OT	4,724.52	3,268.31	7,177.88	15,170.71	65,184.00	-50,013.29	23.27%
5340.07 · Salaries - Other	0.00	1,223.04	4,166.67	5,389.71	0.00	5,389.71	100.0%
5340.08 · Salaries - Longevity Pay	9,147.73	8,460.28	5,412.09	23,020.10	108,536.00	-85,515.90	21.21%
5340.09 · Salaries - Acting Officer Pay	386.10	226.20	183.30	795.60	0.00	795.60	100.0%
5340.10 · Salaries - Detail Pay	2,060.00	4,017.00	2,080.60	8,157.60	0.00	8,157.60	100.0%
5340.11 · Salaries - Clothing Allowances	0.00	45,900.00	0.00	45,900.00	54,900.00	-9,000.00	83.61%
5340.12 · Salaries - Injured on duty	4,192.76	4,192.76	4,192.76	12,578.28	0.00	12,578.28	100.0%
5340.13 · Salaries - Education Incentive	0.00	7,000.00	0.00	7,000.00	7,500.00	-500.00	93.33%
5340.14 · Salaries - EMT Incentive	0.00	0.00	0.00	0.00	80,400.00	-80,400.00	0.0%
5341 · Payroll Tax Expenses	27,673.53	30,983.48	26,004.75	84,661.76	308,375.00	-223,713.24	27.45%
5342 · Pension Plan Expenses	61,708.22	51,499.85	50,740.55	163,948.62	738,516.00	-574,567.38	22.2%
5343 · Medical Insurance Benefits	600.00	0.00	-600.00	0.00	0.00	0.00	0.0%
5343.01 · Healthcare Insurances	143,687.82	73,450.07	72,640.91	289,778.80	783,662.00	-493,883.20	36.98%
5343.02 · Healthcare Insurance - Retirees	916.66	879.00	918.82	2,714.48	144,000.00	-141,285.52	1.89%
5343.03 · Healthcare deductions from pay	-5,408.64	-5,371.48	-4,999.88	-15,780.00	-66,300.00	50,520.00	23.8%
5343.04 · Healthcare Reimbursements	1,122.87	1,584.20	6,035.91	8,742.98	160,000.00	-151,257.02	5.46%
5344 · Dental Insurance	11,374.40	4,105.44	5,388.16	20,868.00	67,099.00	-46,231.00	31.1%
5345 · Vision Care	5,000.00	0.00	0.00	5,000.00	5,150.00	-150.00	97.09%
5346 · Life Insurance Benefits	7,500.00	0.00	0.00	7,500.00	10,350.00	-2,850.00	72.46%
5348 · Call Firefighters Stipends	0.00	0.00	3,732.00	3,732.00	47,000.00	-43,268.00	7.94%
5349 · Manpower Training	55.00	340.00	-3,128.50	-2,733.50	0.00	-2,733.50	100.0%
5349.01 · Drills & Training	0.00	0.00	1,730.00	1,730.00	17,750.00	-16,020.00	9.75%
5349.02 · FP & EMS Training	0.00	0.00	0.00	0.00	3,000.00	-3,000.00	0.0%
5349.03 · Medical Examinations	0.00	0.00	0.00	0.00	3,000.00	-3,000.00	0.0%
5350 · PT Firefighters Salaries & Wage	105.47	0.00	-105.47	0.00	0.00	0.00	0.0%
5350.01 · Salaries - Part Time FF's	0.00	0.00	0.00	0.00	20,592.00	-20,592.00	0.0%

Accrual Basis

Cumberland Fire District

Profit & Loss Budget vs. Actual

July 2015 through September 2015

	Jul 15	Aug 15	Sep 15	Jul '15 - Sep '15	Budget	\$ Over Budget	% of Budget
5520 · Transfer to Truck Replacement F	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5520.01 · Restricted - Truck Loan Princ	0.00	0.00	0.00	0.00	54,000.00	-54,000.00	0.0%
5520.02 · Restricted - Truck Loan Interes	0.00	0.00	0.00	0.00	8,400.00	-8,400.00	0.0%
5530 · Restricted - Contingency	0.00	259.00	560.00	819.00	10,000.00	-9,181.00	8.19%
5540 · Restricted - Cap Improvs Statio	0.00	15,840.00	1,185.00	17,025.00	42,700.00	-25,675.00	39.87%
5550 · Restricted - Legal Claims	0.00	9,346.36	0.00	9,346.36	0.00	9,346.36	100.0%
5560 · Restricted - Sick Time Payout	0.00	0.00	0.00	0.00	5,000.00	-5,000.00	0.0%
5600 · Tax - Legal & Collection Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6025 · Spec. Fund Merger L A & C	0.00	0.00	18,333.00	18,333.00			
6030 · Spec. Fund Fire Prevention Exp	150.00	4,353.63	0.00	4,503.63			
6040 · Spec. Fund Air Cascade Exp	0.00	0.00	702.48	702.48			
6050 · Spec. Fund Fire Alarm Box	501.60	0.00	6,944.33	7,445.93			
6075 · Tax Sale Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Total Expense	683,919.95	947,641.79	706,969.44	2,338,531.18	7,363,011.00	-5,024,479.82	31.76%
Net Ordinary Income	4,413,178.15	-331,826.45	-420,985.34	3,660,366.36	0.00	3,660,366.36	100.0%
Net Income	4,413,178.15	-331,826.45	-420,985.34	3,660,366.36	0.00	3,660,366.36	100.0%

Sep 15

Ordinary Income/Expense

Income

4000 · Tax Revenues-Current year	236,389.47
4001 · Abatement Adjustments	33,535.19
4005 · Revenue - Past Due Taxes	13,017.53
4007 · NSF Fee Reimbursement Income	90.00
4010 · Interest Income- Past Due Taxes	2,308.30
4015 · Fire Prevention/Plan Review	2,898.00
4050 · Interest Income General Fund	1,731.92
4055 · Interest Income HRA Fund	57.71
4065 · Interest Income Fire Prevention	-31.07
4075 · Interest Income Comm/Training	17.80
4105 · Reimbursed Insurance-Former EE	1,818.45
4110 · Miscellaneous Other Income	4,200.80
4110.2 · Insurance Reimbursement	3,600.00
4114 · Income Radio Box Alarm Maint	-13,750.00
4115 · Tax Sale Fee Income	100.00

Total Income

285,984.10

Expense

5111 · Vehicle Gas & Oil	3,226.34
5112 · Vehicle Repair & Maintenance	4,887.24
5121 · Upgrading & Equipment Purchases	-2,433.62
5122 · Radio Equipment Upgrades & Main	2,564.54
5123 · Equipment Supplies & Repairs	32.95
5124 · First Aid Equipment & Suppl	717.01
5129 · Shared Communications	210.94
5231 · Telephone	1,457.22
5232 · Electricity	1,997.68
5234 · Building Supplies, Repair & Imp	1,573.24
5235 · Air Cascade Maintenance	-32.95
5236 · Sewer Assessment & Usage	222.90
5237 · Water Usage Fees	267.50
5238 · Hydrant Fees - Cumb/Pawt	5,954.87
5340.01 · Salaries - Firefighters	222,614.24
5340.02 · Salaries - Overtime Wages	22,066.84
5340.03 · Salaries - Holiday Pay	14,176.60
5340.04 · Salaries - Vacation OT	34,659.02
5340.05 · Salaries - Sick Pay OT	14,110.85
5340.06 · Salaries - Personal OT	7,177.88
5340.07 · Salaries - Other	4,166.67
5340.08 · Salaries - Longevity Pay	5,412.09
5340.09 · Salaries - Acting Officer Pay	183.30
5340.10 · Salaries - Detail Pay	2,080.60
5340.12 · Salaries - Injured on duty	4,192.76
5341 · Payroll Tax Expenses	26,004.75
5342 · Pension Plan Expenses	50,740.55
5343 · Medical Insurance Benefits	-600.00
5343.01 · Healthcare Insurances	72,640.91
5343.02 · Healthcare Insurance - Retirees	918.82
5343.03 · Healthcare deductions from pay	-4,999.88
5343.04 · Healthcare Reimbursements	6,035.91
5344 · Dental Insurance	5,388.16
5348 · Call Firefighters Stipends	3,732.00
5349 · Manpower Training	-3,128.50
5349.01 · Drills & Training	1,730.00
5350 · PT Firefighters Salaries & Wage	-105.47
5352 · Education Tuition Costs	198.99
5411 · Insurances	152,187.00
5412 · Supplies & Exps - Business Off	-48.94
5415 · Finance Management Fee	3,075.00
5416 · Fire Chief Supplies & Exp	560.87
5420 · Computerized Payroll Proc. Fees	986.75
5424 · Salaries - Administration Staff	10,086.01
5425 · Salaries - Clerk	533.34

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10/19/15

Accrual Basis

Cumberland Fire District
Profit & Loss
September 2015

	<u>Sep 15</u>
5433 · Bank Service Fees	20.00
5434 · Computer Development Program	165.99
5436 · Office Equipment	498.50
5437 · Tax Collector Expenses	329.35
5441 · External Accounting Fees	175.00
5442 · Fire Prevention Offset	175.00
5500 · Refunds & Abatements	457.81
5530 · Restricted - Contingency	560.00
5540 · Restricted - Cap Improvs Statio	1,185.00
6025 · Spec. Fund Merger L A & C	18,333.00
6040 · Spec. Fund Air Cascade Exp	702.48
6050 · Spec. Fund Fire Alarm Box	6,944.33
Total Expense	706,969.44
Net Ordinary Income	-420,985.34
Net Income	<u><u>-420,985.34</u></u>

Cumberland Fire District

Trial Balance

As of September 30, 2015

10/19/15

Accrual Basis

	Sep 30, 15	
	Debit	Credit
1001 · Navigant GF Operating	709,097.47	
1002 · FNB HRA Checking	17,067.02	
1003 · FNB HRA Savings	135,067.71	
1004 · FNB Fire Prevention	4,264.37	
1005 · Navigant Savings MM	2,704,427.50	
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		463.12
1180 · Tax Receivable 2010		150.20
1185 · Tax Recievable 2011		1,460.13
1190 · Tax Recievable 2012		1,661.51
1195 · Tax Recievable 2013		13,533.32
1200 · Tax Receivable 2014		55,610.15
1205 · Tax Recievable 2015	1,187,965.66	
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		12,439.49
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		154.95
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		1,187,965.66
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		5,896,405.65
4001 · Abatement Adjustments	9,874.58	
4005 · Revenue - Past Due Taxes		30,272.75
4007 · NSF Fee Reimbursement Income		150.00
4010 · Interest Income- Past Due Taxes		9,916.90
4015 · Fire Prevention/Plan Review		8,731.00
4050 · Interest Income General Fund		4,427.50
4055 · Interest Income HRA Fund		57.71
4065 · Interest Income Fire Prevention	0.00	
4075 · Interest Income Comm/Training		17.80
4105 · Reimbursed Insurance-Former EE		5,455.35
4110 · Miscellaneous Other Income		13,953.60
4110.2 · Insurance Reimbursement		18,658.86
4114 · Income Radio Box Alarm Maint		20,625.00
4115 · Tax Sale Fee Income		100.00
5111 · Vehicle Gas & Oil	7,153.65	
5112 · Vehicle Repair & Maintenance	24,067.15	
5121 · Upgrading & Equipment Purchases	8,678.82	
5122 · Radio Equipment Upgrades & Main	3,107.54	
5123 · Equipment Supplies & Repairs	1,215.42	
5124 · First Aid Equipment & Suppl	2,264.88	
5128 · Communications Upgrades	1,540.00	
5129 · Shared Communications	722.08	

Cumberland Fire District
Trial Balance
As of September 30, 2015

	Sep 30, 15	
	Debit	Credit
5231 · Telephone	4,280.22	
5232 · Electricity	7,825.06	
5233 · Gas & Hot Water	346.88	
5234 · Building Supplies, Repair & Imp	5,531.12	
5235 · Air Cascade Maintenance	190.00	
5236 · Sewer Assessment & Usage	660.28	
5237 · Water Usage Fees	514.86	
5238 · Hydrant Fees - Cumb/Pawt	297,931.83	
5340.01 · Salaries - Firefighters	667,843.55	
5340.02 · Salaries - Overtime Wages	60,728.12	
5340.03 · Salaries - Holiday Pay	42,529.59	
5340.04 · Salaries - Vacation OT	155,696.05	
5340.05 · Salaries - Sick Pay OT	42,213.12	
5340.06 · Salaries - Personal OT	15,170.71	
5340.07 · Salaries - Other	5,389.71	
5340.08 · Salaries - Longevity Pay	23,020.10	
5340.09 · Salaries - Acting Officer Pay	795.60	
5340.10 · Salaries - Detail Pay	8,157.60	
5340.11 · Salaries - Clothing Allowances	45,900.00	
5340.12 · Salaries - Injured on duty	12,578.28	
5340.13 · Salaries - Education Incentive	7,000.00	
5341 · Payroll Tax Expenses	84,661.76	
5342 · Pension Plan Expenses	163,948.62	
5343 · Medical Insurance Benefits	0.00	
5343.01 · Healthcare Insurances	289,778.80	
5343.02 · Healthcare Insurance - Retirees	2,714.48	
5343.03 · Healthcare deductions from pay		15,780.00
5343.04 · Healthcare Reimbursements	8,742.98	
5344 · Dental Insurance	20,868.00	
5345 · Vision Care	5,000.00	
5346 · Life Insurance Benefits	7,500.00	
5348 · Call Firefighters Stipends	3,732.00	
5349 · Manpower Training		2,733.50
5349.01 · Drills & Training	1,730.00	
5350 · PT Firefighters Salaries & Wage	0.00	
5352 · Education Tuition Costs	198.99	
5411 · Insurances	162,911.00	
5412 · Supplies & Exps - Business Off	2,715.23	
5415 · Finance Management Fee	12,487.50	
5416 · Fire Chief Supplies & Exp	1,534.49	
5419 · Computerized Tax Bills	6,487.14	
5420 · Computerized Payroll Proc. Fees	3,100.05	
5424 · Salaries - Administration Staff	31,058.04	
5425 · Salaries - Clerk	533.34	
5427 · Legal & Labor Relation Fees	2,573.25	
5431 · Part Time Clerks - Tax Season	385.00	
5433 · Bank Service Fees		609.80
5434 · Computer Development Program	3,477.99	
5436 · Office Equipment	498.50	
5437 · Tax Collector Expenses	400.25	
5438 · Printing & Postage	771.30	
5441 · External Accounting Fees	175.00	
5442 · Fire Prevention Offset	175.00	
5500 · Refunds & Abatements	28,268.15	
5530 · Restricted - Contingency	819.00	
5540 · Restricted - Cap Improvs Statio	17,025.00	
5550 · Restricted - Legal Claims	9,346.36	
6025 · Spec. Fund Merger L A & C	18,333.00	
6030 · Spec. Fund Fire Prevention Exp	4,503.63	
6040 · Spec. Fund Air Cascade Exp	702.48	
6050 · Spec. Fund Fire Alarm Box	7,445.93	
TOTAL	7,303,420.66	7,303,420.66

Cumberland Fire District
Balance Sheet
 As of September 30, 2015

	Sep 30, 15
ASSETS	
Current Assets	
Checking/Savings	
1001 · Navigant GF Operating	709,097.47
1002 · FNB HRA Checking	17,067.02
1003 · FNB HRA Savings	135,067.71
1004 · FNB Fire Prevention	4,264.37
1005 · Navigant Savings MM	2,704,427.50
1020 · CMEFCU - Comm/Training Acct	40,329.51
Total Checking/Savings	3,610,253.58
Other Current Assets	
1140 · Tax Recievable 2004 & prior	-60.00
1170 · Tax Recievable 2008 & prior	-724.28
1175 · Tax Recievable 2009	-463.12
1180 · Tax Receivable 2010	-150.20
1185 · Tax Recievable 2011	-1,460.13
1190 · Tax Recievable 2012	-1,661.51
1195 · Tax Recievable 2013	-13,533.32
1200 · Tax Receivable 2014	-55,610.15
1205 · Tax Recievable 2015	1,187,965.66
Total Other Current Assets	1,114,302.95
Total Current Assets	4,724,556.53
Other Assets	
1050 · Petty Cash-Tax Collector	750.00
1055 · Petty Cash Fire Chief	500.00
Total Other Assets	1,250.00
TOTAL ASSETS	4,725,806.53
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2013 · Payroll Tax SDI WH	12,439.49
2026 · AFLAC	154.95
2250 · Deferred Income Tax 2015/2016	1,187,965.66
Total Other Current Liabilities	1,200,560.10
Total Current Liabilities	1,200,560.10
Total Liabilities	1,200,560.10
Equity	
3200 · Unrestricted Net Assets	1,302.43
3300 · Fund Balance transfer from Old	-136,422.36
Net Income	3,660,366.36
Total Equity	3,525,246.43
TOTAL LIABILITIES & EQUITY	4,725,806.53

4:29 PM
10/19/15

Cumberland Fire District
Commissioner's Report
September 2015

Type	Num	Date	Name	Account	Paid Amount
Check	eft	09/12/2015	Staples	1001 · Navigant GF Operating	
				5416 · Fire Chief Supplies & Exp	-60.87
TOTAL					-60.87
Check	EFT	09/03/2015	Harbor Freight Tools	1001 · Navigant GF Operating	
				5124 · First Aid Equipment & Suppl	-75.92
TOTAL					-75.92
Check	EFT	09/04/2015	The Map Center	1001 · Navigant GF Operating	
				5121 · Upgrading & Equipment Purchases	-48.88
TOTAL					-48.88
Check	EFT	09/08/2015	London Health CDH	1002 · FNB HRA Checking	
				5343.04 · Healthcare Reimbursements	-163.55
				5343.04 · Healthcare Reimbursements	-1,767.15
				5343.04 · Healthcare Reimbursements	-606.00
TOTAL					-2,536.70
Check	EFT	09/09/2015	Graduate Professional Center	1001 · Navigant GF Operating	
				5352 · Education Tuition Costs	-179.00
TOTAL					-179.00
Check	EFT	09/10/2015	London Health CDH	1002 · FNB HRA Checking	
				5343.04 · Healthcare Reimbursements	-37.40
TOTAL					-37.40
Check	EFT	09/13/2015	London Health CDH	1002 · FNB HRA Checking	
				5343.04 · Healthcare Reimbursements	-2,000.00
TOTAL					-2,000.00
Check	EFT	09/17/2015	Norel Service Company	1020 · CMEFCU - Comm/Training Acct	
				6050 · Spec. Fund Fire Alarm Box	-755.00
TOTAL					-755.00
Check	EFT	09/21/2015		1004 · FNB Fire Prevention	
				4015 · Fire Prevention/Plan Review	-30.00
TOTAL					-30.00
Check	EFT	09/21/2015		1004 · FNB Fire Prevention	
				5433 · Bank Service Fees	-8.00
TOTAL					-8.00
Check	EFT	09/21/2015	London Health CDH	1002 · FNB HRA Checking	
				5343.04 · Healthcare Reimbursements	-200.40
TOTAL					-200.40

4:29 PM
10/19/15

**Cumberland Fire District
Commissioner's Report
September 2015**

Type	Num	Date	Name	Account	Paid Amount
Check	EFT	09/22/2015	Norel Service Company	1020 · CMEFCU - Comm/Training Acct	
				6050 Spec. Fund Fire Alarm Box	-240.00
				6050 Spec. Fund Fire Alarm Box	-437.50
					-677.50
TOTAL					
Check	EFT	09/22/2015	Target Solutions Learning	1020 · CMEFCU - Comm/Training Acct	
				6050 Spec. Fund Fire Alarm Box	-6,012.08
					-6,012.08
TOTAL					
Check	EFT	09/23/2015		1001 · Navigant GF Operating	
				1205 Tax Recievable 2015	-1,548.48
				5433 Bank Service Fees	-12.00
					-1,560.48
TOTAL					
Check	EFT	09/25/2015	London Health CDH	1002 · FNB HRA Checking	
				5343.04 Healthcare Reimbursements	-661.41
					-661.41
TOTAL					
Check	EFT/Visa	09/24/2015	Bisk Education, Inc	1001 · Navigant GF Operating	
				5349.01 Drills & Training	-1,730.00
					-1,730.00
TOTAL					
Check	POS	09/02/2015	Livingsocial	1001 · Navigant GF Operating	
				5352 Education Tuition Costs	-19.99
					-19.99
TOTAL					
Check	POS	09/15/2015	CODE 42 SOFTWARE	1001 · Navigant GF Operating	
				5434 Computer Development Program	-9.99
					-9.99
TOTAL					
Check	POS	09/21/2015	Adobe Systems Inc.	1001 · Navigant GF Operating	
				5412 Supplies & Exps - Business Off	-21.39
					-21.39
TOTAL					
Check	POS	09/21/2015	Adobe Systems Inc.	1001 · Navigant GF Operating	
				5412 Supplies & Exps - Business Off	-21.39
					-21.39
TOTAL					
Check	1319	09/03/2015	Verizon	1001 · Navigant GF Operating	
				5231 Telephone	-446.28
					-446.28
TOTAL					
Check	1320	09/03/2015	Allied Auto Parts	1001 · Navigant GF Operating	
				5112 Vehicle Repair & Maintenance	-19.50
				5112 Vehicle Repair & Maintenance	-41.64
					-61.14
TOTAL					

4:29 PM
10/19/15

Cumberland Fire District
Commissioner's Report
September 2015

Type	Num	Date	Name	Account	Paid Amount
Check	1321	09/03/2015	SR ApTech Services, LLC	1001 · Navigant GF Operating	
				5434 · Computer Development Program	-156.00
TOTAL					-156.00
Check	1322	09/03/2015	Depault Ace Hardware	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-156.60
TOTAL					-156.60
Check	1323	09/03/2015	National Grid Electric	1001 · Navigant GF Operating	
				5232 · Electricity	-25.84
TOTAL					-25.84
Check	1324	09/03/2015	National Grid Electric	1001 · Navigant GF Operating	
				5232 · Electricity	-25.84
TOTAL					-25.84
Check	1325	09/03/2015	Kevin Clarke	1001 · Navigant GF Operating	
				5343.02 · Healthcare Insurance - Retirees	-39.82
TOTAL					-39.82
Check	1326	09/03/2015	Cyber Communications, Inc	1001 · Navigant GF Operating	
				5122 · Radio Equipment Upgrades & Main	-206.54
TOTAL					-206.54
Check	1327	09/03/2015	Simon's Supply	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-339.26
TOTAL					-339.26
Check	1328	09/03/2015	Ace Armature Co., Inc	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-178.00
TOTAL					-178.00
Check	1329	09/03/2015	Shell Fleet Plus	1001 · Navigant GF Operating	
				5111 · Vehicle Gas & Oil	-105.34
TOTAL					-105.34
Check	1330	09/03/2015	Verizon Wireless	1001 · Navigant GF Operating	
				5231 · Telephone	-180.05
TOTAL					-180.05
Check	1331	09/03/2015	Aztec	1001 · Navigant GF Operating	
				5412 · Supplies & Exps - Business Off	-125.28
TOTAL					-125.28

4:29 PM
10/19/15

**Cumberland Fire District
Commissioner's Report
September 2015**

Type	Num	Date	Name	Account	Paid Amount
Check	1332	09/03/2015	EXXONMOBIL	1001 · Navigant GF Operating	
				5111 · Vehicle Gas & Oil	-476.96
TOTAL					-476.96
Check	1333	09/03/2015	RICOH	1001 · Navigant GF Operating	
				5412 · Supplies & Exps - Business Off	-373.22
TOTAL					-373.22
Check	1334	09/03/2015	VFIS	1001 · Navigant GF Operating	
				5411 · Insurances	-5,350.00
				5411 · Insurances	-16,409.00
				5411 · Insurances	-5,383.00
				5411 · Insurances	23,502.00
				5411 · Insurances	1,412.00
TOTAL					-2,228.00
Check	1335	09/03/2015	Tap Auto Service	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-3,712.02
				5234 · Building Supplies, Repair & Imp	-120.95
TOTAL					-3,832.97
Check	1336	09/03/2015	VFIS	1001 · Navigant GF Operating	
				5411 · Insurances	-226,609.00
				5411 · Insurances	82,033.00
TOTAL					-144,576.00
Check	1337	09/03/2015	Thomas Bruce III	1001 · Navigant GF Operating	
				5415 · Finance Management Fee	-1,875.00
TOTAL					-1,875.00
Check	1338	09/03/2015	Moore Medical	1001 · Navigant GF Operating	
				5124 · First Aid Equipment & Suppl	-361.47
				5124 · First Aid Equipment & Suppl	-9.00
TOTAL					-370.47
Check	1339	09/10/2015	TH Malloy & Sons, Inc	1001 · Navigant GF Operating	
				5111 · Vehicle Gas & Oil	-2,539.98
TOTAL					-2,539.98
Check	1340	09/10/2015	Rhode Island Association of Fire Chiefs	1001 · Navigant GF Operating	
				5416 · Fire Chief Supplies & Exp	-500.00
TOTAL					-500.00
Check	1341	09/10/2015	Janitech	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-168.84
				5234 · Building Supplies, Repair & Imp	-86.97
				5234 · Building Supplies, Repair & Imp	-39.94
				5234 · Building Supplies, Repair & Imp	-247.43
				5234 · Building Supplies, Repair & Imp	-42.00
TOTAL					-585.18

4:29 PM
10/19/15

Cumberland Fire District
Commissioner's Report
September 2015

Type	Num	Date	Name	Account	Paid Amount
Check	1342	09/10/2015	VFIS	1001 · Navigant GF Operating	
				5411 · Insurances	-5,383.00
TOTAL					-5,383.00
Check	1343	09/10/2015	Yazbak & Company LTD	1001 · Navigant GF Operating	
				5420 · Computerized Payroll Proc Fees	-480.00
TOTAL					-480.00
Check	1344	09/10/2015	NAPA Auto Parts	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-24.24
TOTAL					-24.24
Check	1345	09/10/2015	Power Products Systems, LLC	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-53.94
TOTAL					-53.94
Check	1346	09/10/2015	Bound Tree Medical	1001 · Navigant GF Operating	
				5124 · First Aid Equipment & Suppl	-20.39
TOTAL					-20.39
Check	1347	09/10/2015	Thomas Bruce III	1001 · Navigant GF Operating	
				5415 · Finance Management Fee	-1,200.00
TOTAL					-1,200.00
Check	1348	09/10/2015	B & M Printing	1001 · Navigant GF Operating	
TOTAL					0.00
Check	1349	09/10/2015	Staples Credit	1001 · Navigant GF Operating	
				5412 · Supplies & Exps - Business Off	-349.22
TOTAL					-349.22
Check	1350	09/10/2015	CallBack Staffing Solutions	1001 · Navigant GF Operating	
				5129 · Shared Communications	-105.47
TOTAL					-105.47
Check	1351	09/10/2015	Eric Dirosario	1001 · Navigant GF Operating	
				5349 · Manpower Training	-20.00
TOTAL					-20.00
Check	1352	09/10/2015	Cumberland, RI - Water	1001 · Navigant GF Operating	
				5237 · Water Usage Fees	-141.81
TOTAL					-141.81
Check	1353	09/10/2015	Blue Cross & Blue Shield	1001 · Navigant GF Operating	
				5343.02 · Healthcare Insurance - Retirees	-879.00
TOTAL					-879.00

4:29 PM
10/19/15

**Cumberland Fire District
Commissioner's Report
September 2015**

Type	Num	Date	Name	Account	Paid Amount
Check	1354	09/10/2015	Cox Communications Internet	1001 · Navigant GF Operating 5231 Telephone	-69.00 -69.00
TOTAL					
Check	1355	09/11/2015	B & M Printing	1001 · Navigant GF Operating 5530 Restricted - Contingency	-560.00 -560.00
TOTAL					
Check	1356	09/17/2015	NoFIRES, Inc	1001 · Navigant GF Operating 5442 Fire Prevention Offset	-175.00 -175.00
TOTAL					
Check	1357	09/17/2015	Shell Fleet Plus	1001 · Navigant GF Operating 5111 Vehicle Gas & Oil	-104.06 -104.06
TOTAL					
Check	1358	09/17/2015	Verizon Wireless	1001 · Navigant GF Operating 5231 Telephone	-100.03 -100.03
TOTAL					
Check	1359	09/17/2015	Verizon Wireless	1001 · Navigant GF Operating 5231 Telephone	-80.02 -80.02
TOTAL					
Check	1360	09/17/2015	Cox Communications	1001 · Navigant GF Operating 5231 Telephone	-133.65 -133.65
TOTAL					
Check	1361	09/17/2015	National Grid Electric	1001 · Navigant GF Operating 5232 Electricity	-11.42 -11.42
TOTAL					
Check	1362	09/17/2015	National Grid Electric	1001 · Navigant GF Operating 5232 Electricity	-769.89 -769.89
TOTAL					
Check	1363	09/17/2015	National Grid Electric	1001 · Navigant GF Operating 5232 Electricity	-502.53 -502.53
TOTAL					
Check	1364	09/17/2015	National Grid Electric	1001 · Navigant GF Operating 5232 Electricity	-662.16 -662.16
TOTAL					

4:29 PM
10/19/15

**Cumberland Fire District
Commissioner's Report
September 2015**

Type	Num	Date	Name	Account	Paid Amount
Check	1365	09/17/2015	Narragansett Bay Commission	1001 · Navigant GF Operating	
				5236 · Sewer Assessment & Usage	-79.96
TOTAL					-79.96
Check	1366	09/17/2015	Narragansett Bay Commission	1001 · Navigant GF Operating	
				5236 · Sewer Assessment & Usage	-44.35
TOTAL					-44.35
Check	1367	09/17/2015	Ready Refresh	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-42.19
TOTAL					-42.19
Check	1368	09/17/2015	Ready Refresh	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-34.40
TOTAL					-34.40
Check	1369	09/17/2015	Belligham Electric	1001 · Navigant GF Operating	
				5540 · Restricted - Cap Improvs Statio	-1,185.00
TOTAL					-1,185.00
Check	1370	09/17/2015	Minuteman Trucks, Inc	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-45.78
TOTAL					-45.78
Check	1371	09/17/2015	Kalipso Dive Shop, Inc.	1001 · Navigant GF Operating	
				5349 · Manpower Training	-72.50
TOTAL					-72.50
Check	1372	09/17/2015	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
TOTAL					-80.00
Check	1373	09/17/2015	Parmelee Poirier & Associates	1001 · Navigant GF Operating	
				6025 · Spec. Fund Merger L A & C	-18,333.00
TOTAL					-18,333.00
Check	1374	09/17/2015	S&D Road Service	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-581.73
TOTAL					-581.73
Check	1375	09/17/2015	WB Mason Co., Inc	1001 · Navigant GF Operating	
TOTAL					0.00

4:29 PM
10/19/15

**Cumberland Fire District
Commissioner's Report
September 2015**

Type	Num	Date	Name	Account	Paid Amount
Check	1376	09/17/2015	Zoll Medical Corp	1001 · Navigant GF Operating	
				5124 First Aid Equipment & Suppl	-94.24
TOTAL					-94.24
Check	1377	09/17/2015	WB Mason Co., Inc	1001 · Navigant GF Operating	
				5412 Supplies & Exps - Business Off	-49.99
				5412 Supplies & Exps - Business Off	21.58
TOTAL					-28.41
Check	1378	09/22/2015	Comstock Family Trust	1001 · Navigant GF Operating	
				5500 Refunds & Abatements	-9.69
TOTAL					-9.69
Check	1379	09/24/2015	Delta Dental	1001 · Navigant GF Operating	
				5344 Dental Insurance	-5,388.16
TOTAL					-5,388.16
Check	1380	09/24/2015	Bound Tree Medical	1001 · Navigant GF Operating	
				5124 First Aid Equipment & Suppl	-155.99
TOTAL					-155.99
Check	1381	09/24/2015	John Fogarty	1001 · Navigant GF Operating	
				5343.03 Healthcare deductions from pay	-260.12
TOTAL					-260.12
Check	1382	09/24/2015	Cyber Communications, Inc	1001 · Navigant GF Operating	
				5122 Radio Equipment Upgrades & Main	-1,965.00
				5122 Radio Equipment Upgrades & Main	-393.00
TOTAL					-2,358.00
Check	1383	09/24/2015	Narragansett Bay Commission	1001 · Navigant GF Operating	
				5236 Sewer Assessment & Usage	-98.59
TOTAL					-98.59
Check	1384	09/24/2015	Prescott H Peirce Co. Inc.	1001 · Navigant GF Operating	
				5121 Upgrading & Equipment Purchases	-17.50
TOTAL					-17.50
Check	1385	09/24/2015	S&D Road Service	1001 · Navigant GF Operating	
				5112 Vehicle Repair & Maintenance	-197.63
				5112 Vehicle Repair & Maintenance	-32.76
TOTAL					-230.39
Check	1386	09/24/2015	Verizon Wireless	1001 · Navigant GF Operating	
				5231 Telephone	-80.02
TOTAL					-80.02

4:29 PM
10/19/15

**Cumberland Fire District
Commissioner's Report
September 2015**

Type	Num	Date	Name	Account	Paid Amount
Check	1387	09/24/2015	Verizon Wireless	1001 · Navigant GF Operating 5231 · Telephone	-24.82
TOTAL					-24.82
Check	1388	09/24/2015	JGS OVERHEAD DOORS	1001 · Navigant GF Operating	0.00
TOTAL					0.00
Check	1389	09/24/2015	ICSC	1001 · Navigant GF Operating 6040 · Spec. Fund Air Cascade Exp	-702.48
TOTAL					-702.48
Check	1390	09/24/2015	Fire Engineering	1001 · Navigant GF Operating 5349 · Manpower Training	-29.00
TOTAL					-29.00
Check	1391	09/24/2015	Cox Communications	1001 · Navigant GF Operating 5231 · Telephone	-123.69
TOTAL					-123.69
Check	1392	09/24/2015	Blue Cross & Blue Shield	1001 · Navigant GF Operating 5343.01 · Healthcare Insurances	-72,640.91
TOTAL					-72,640.91
Check	1393	09/24/2015	Cox Communications	1001 · Navigant GF Operating 5231 · Telephone	-219.66
TOTAL					-219.66
Check	1394	09/24/2015	Pawtucket Water Supply Board	1001 · Navigant GF Operating 5237 · Water Usage Fees	-37.92
TOTAL					-37.92
Check	1395	09/24/2015	Pawtucket Water Supply Board	1001 · Navigant GF Operating 5238 · Hydrant Fees - Cumb/Pawt	-5,954.87
TOTAL					-5,954.87
Check	1396	09/24/2015	Ready Refresh	1001 · Navigant GF Operating 5234 · Building Supplies, Repair & Imp	-37.43
TOTAL					-37.43
Check	1397	09/24/2015	JGS OVERHEAD DOORS	1001 · Navigant GF Operating 5234 · Building Supplies, Repair & Imp	-125.00
TOTAL					-125.00
Check	1398	09/29/2015	Edward J Coyle Jr	1001 · Navigant GF Operating	0.00
TOTAL					0.00

4:29 PM
10/19/15

Cumberland Fire District
Commissioner's Report
September 2015

Type	Num	Date	Name	Account	Paid Amount
Check	1399	09/29/2015	Jamie F & Tina M Moran	1001 · Navigant GF Operating	
				5500 Refunds & Abatements	-448.12
TOTAL					-448.12