

CUMBERLAND FIRE DISTRICT
FINANCE DEPARTMENT MEMORANDUM

To: Honorable Members, Cumberland Fire District Committee
From: Tom Bruce, Finance Director
Date: 8/21/15
Re: Finance Department Report

Financial Audit:

PPA, our audit firm, has been working on-site at Headquarters and has assigned a team of four staff members to our current FY'15 engagement. They are currently verifying selected revenue, payroll and disbursement type transactions, documenting internal controls as well as completing other review processes.

Our staff have prepared and assembled information as requested by the auditors. A separate set of files is being maintained by Finance for each the four former districts in regard to data and materials provided to the audit firm. The items provided to date include year-end financials, bank reconciliations and adjusted trial balance reports. I will provide this type of progress report in regard to the engagement in the upcoming regular Fire Committee meetings.

Prior 2014-2015 Fiscal Year: Individual District Year End Financial Statements:

Please find the attached individual 2014-2015 fiscal year financial statements for each of the four districts as of June 30, 2015. The statements have been submitted by Bob Murray for North Cumberland, Ed Yazbak for Cumberland Hill, Beth Markey for Cumberland Fire and Diane Karolyshyn for Valley Falls. On Tuesday, I will briefly report on the results and other significant factors of each of the statements.

Current 2015-2016 Fiscal Year: CFD July 31 Financial Statements:

Also, please find the attached monthly financial reports as of July 31, 2015 for the CFD town-wide district.

Cumberland Hill Fire District
Profit & Loss
November 2014 through June 2015

	Nov '14 - Jun ...
Income	
4000 • Tax Revenues-Current year	1,601,571.83
4010 • Interest Income- Past Due Taxes	9,914.15
4015 • Fire Prevention/Plan Review	7,188.20
4055 • Investment Income-Accrued Be...	65.23
4060 • Investment Income Truck Fund	244.39
4070 • Investmnt & Income-Retrmnt Heal	571.51
4071 • interest Income Washer Dryer ac	2.42
4072 • Interest Cascade acct	0.22
4073 • Interest Radio Box Alarm	0.56
4110 • Miscellaneous Other Income	60,681.27
4200 • Sale of Assets	18,000.00
Total Income	1,698,239.78
Gross Profit	1,698,239.78
Expense	
5111 • Vehicle Gas & Oil	9,064.61
5112 • Vehicle Repair & Maintenance	10,695.27
5115 • Cascade Maintenance	289.10
5121 • Upgrading & Equipment Purcha...	9,799.70
5122 • Radio Equipment Upgrades & M...	1,081.83
5123 • Equipment Supplies & Expenda...	280.80
5124 • First Aid Equipment & Suppl	2,792.92
5231 • Telephone	3,857.36
5232 • Electricity	10,782.17
5233 • Gas & Hot Water	4,774.33
5234 • Building Supplies & Expendables	3,143.42
5235 • Building Maintenance & Repairs	12,026.59
5236 • Sewer Assessment & Usage	466.92
5340 • Firefighter Salaries & Wages	-6,445.44
5340.1 • Salaries - Firefighters Full	470,169.77
5340.2 • Salaries - Overtime Wages	130,329.41
5340.3 • Salaries - Holiday Pay	29,965.50
5340.4 • Salaries - Vacation Pay	49,884.16
5340.5 • Salaries - Sick Pay	18,757.64
5340.7 • Salaries - Longevity Pay	16,035.42
5340.8 • Salaries - Acting Officer Pay	29,512.92
5340.9 • Salaries-Detail Pay	890.50
5341 • Payroll Tax Expenses	59,777.24
5342 • Pension Plan Expenses	151,278.36
5343 • Medical Insurance Benefits	168,860.67
5344 • Dental Insurance	10,898.44
5345 • Vision Care	700.00
5346 • Life Insurance Benefits	2,520.00
5347 • Uniform & Clothing Allowance	10,194.40
5348 • Call Firefighters Stipends	0.00
5349 • Manpower Training	3,490.00
5350 • PT Firefighters Salaries & Wage	0.00
5351 • Health and Welfare	2,786.00
5411 • Insurances	81,079.42
5412 • Supplies & Exps - Business Off	6,317.08
5414 • Office Supplies and Expenses	372.13
5415 • Treasurer Supplies & Exp	111.08
5416 • Fire Chief Supplies & Exp	1,686.99
5417 • Contingency Expenses	5,005.17
5418 • Newspaper Advertisements	502.03
5419 • Computer & Data Processing fee	1,967.29
5420 • Computerized Payroll Proc. Fees	3,002.35
5421 • Computerized Accounting reports	1,527.50
5422 • District Commissioner Stipends	10,939.55
5423 • District Clerk Stipend	266.67
5424 • District Treasurer Salary	8,793.38
5425 • District Business Manager	24,762.05
5427 • Legal & Labor Relation Fees	54.00

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Accrual Basis

Cumberland Hill Fire District
Profit & Loss
November 2014 through June 2015

	Nov '14 - Jun ...
5429 · District Accountant Stipend	2,000.00
5500 · Refunds & Abatements	-5,114.29
5611 · Legal & Collection Fees	103.40
6020 · Spec. Fund Cumb. Hydrant Fees	767.36
6030 · Spec. Fund Fire Prevention Exp	1,735.52
6060 · Spec. Fund Retirement Health	715.40
6070 · Legal, Accounting, Consulting	0.00
6080 · CONSOLIDATION EXPENSE	5,647.86
66900 · Reconciliation Discrepancies	0.30
Total Expense	<u>1,370,902.25</u>
Net Income	<u><u>327,337.53</u></u>

N. Cumberland Fire District
June 2015 YTD

	May		June		2014-2015 Annual Budget	Remaining Balance
	Actual	YTD	Actual	YTD		
4000 · TAXES COLLECTED	10,413.90	1,601,061.21	2,403.02	1,603,464.23	1,467,768	135,696.23
4010 · INTEREST INCOME, NET OF FEES	459.08	4,598.69	354.85	4,953.54	8,000	(3,046.46)
4100 · VARIOUS FEES	0.00	68,414.95	668.00	69,082.95	5,000	64,082.95
	10,872.98	1,674,074.85	3,425.87	1,677,500.72	1,480,768	196,732.72
6000 · GAS, DIESEL, AND OIL	1,259.04	16,513.45	2,732.03	19,245.48	23,000	3,754.52
6010 · TRUCK REPAIRS	1,707.97	16,980.92	10,972.48	27,953.40	18,000	(9,953.40)
6020 · TRUCK TIRES	0.00	3,852.00	0.00	3,852.00	1,800	(2,052.00)
6030 · UPGRADING & PUR NEW EQUIPMENT	115.35	15,144.31	(7,403.75)	7,740.56	11,000	3,259.44
6040 · RADIO EQUIPMENT & REPAIRS	0.00	2,450.47	0.00	2,450.47	2,000	(450.47)
6050 · SUPPLIES & REPAIRS TO EQUIPMENT	0.00	2,752.14	440.25	3,192.39	4,000	807.61
6060 · FIRST AID EQUIP & EMS SUPPLIES	0.00	2,327.90	172.92	2,500.82	3,500	999.18
6100 · ELECTRICITY	467.56	6,806.87	662.43	7,469.30	7,000	(469.30)
6110 · HEAT & WATER	382.95	7,392.66	532.32	7,924.98	8,000	75.02
6120 · TELEPHONE	218.04	4,372.78	385.93	4,758.71	5,500	741.29
6130 · BUILD SUPPLIES, REPAIRS, & IMPR	80.14	5,654.85	324.19	5,979.04	7,500	1,520.96
6140 · AIR CASCADE MAINTENANCE	0.00	0.00	0.00	0.00	350	350.00
6150 · MISCELLANEOUS	156.04	2,599.74	615.76	3,215.50	1,500	(1,715.50)
6200 · PAYROLL - Standard	71,755.69	686,796.52	64,569.42	751,365.94	736,000	(15,365.94)
6201 · PAYROLL - Overtime	20,287.29	237,721.84	33,137.27	270,859.11	210,000	(60,859.11)
6205 · ADMINISTRATIVE ASSISTANT	1,218.75	12,053.44	975.00	13,028.44	13,000	(28.44)
6210 · SOCIAL SECURITY & MEDICARE	7,630.79	85,580.97	5,505.82	91,086.79	78,000	(13,086.79)
6220 · PENSION	11,591.50	138,447.57	24,864.10	163,311.67	154,000	(9,311.67)
6230 · VOLUNTEERS	1,150.00	2,974.50	695.00	3,669.50	15,000	11,330.50
6240 · DRILLS AND TRAINING	2,600.00	8,315.40	175.00	8,490.40	6,000	(2,490.40)
6250 · B/C, M/M, D/D, & VISION CARE	14,860.68	189,112.91	3,350.86	192,463.77	237,000	44,536.23
6260 · UNIFORMS	0.00	11,050.00	189.98	11,239.98	11,500	260.02
6300 · TRUSTEES FEES	82.95	5,259.19	6,118.65	11,377.84	8,500	(2,877.84)
6305 · FINANCE DIRECTOR FEES	0.00	1,959.41	0.00	1,959.41	0	(1,959.41)

6310 · CLERK'S FEE	0.00	1,502.04	0.00	1,502.04	2,575	1,072.96
6330 · COLLECTOR'S FEE	1,411.15	13,911.15	2,500.00	16,411.15	15,000	(1,411.15)
6340 · TREASURER'S FEE	1,416.75	15,584.25	2,833.50	18,417.75	17,000	(1,417.75)
6350 · INSURANCE	(905.93)	87,446.39	4,211.90	91,658.29	52,700	(38,958.29)
6360 · F/F TRAINING TUITION REINBUR-A	0.00	0.00	0.00	0.00	4,500	4,500.00
6380 · F/P TRAINING & EMS EXPENSES	0.00	645.00	0.00	645.00	3,000	2,355.00
6400 · PRINTING & POSTAGE	0.00	825.16	92.61	917.77	2,400	1,482.23
6410 · NEWSPAPER ADS	77.55	1,533.71	0.00	1,533.71	1,000	(533.71)
6420 · AFFILIATED FIRE ASSOCIATION	0.00	0.00	0.00	0.00	450	450.00
6430 · CHIEF'S ADMINISTRATIVE EXPENSE	0.00	855.29	0.00	855.29	1,250	394.71
6440 · CHRISTMAS/APPRECIATION EXPENSES	0.00	120.08	0.00	120.08	250	129.92
6450 · OFFICE SUPPLIES & EXPENSE	334.20	1,733.31	12.95	1,746.26	1,000	(746.26)
6460 · COMPUTERIZED TAX BILLS	0.00	2,709.09	0.00	2,709.09	4,000	1,290.91
6470 · COMPUTER DEVELOPMENT PROGRAM	50.00	550.00	50.00	600.00	1,000	400.00
6480 · PROFESSIONAL FEES	692.89	3,605.39	2,216.25	5,821.64	7,500	1,678.36
6490 · MEDICAL EXAMINATIONS	0.00	(366.50)	0.00	(366.50)	1,500	1,866.50
6550 · HYDRANT FEES	0.00	84,150.00	0.00	84,150.00	85,000	850.00
6560 · PAYROLL SERVICE	507.30	4,706.48	433.22	5,139.70	7,500	2,360.30
8500 - TRUCK LEASE	629.65	7,883.02	633.36	8,516.38	8,368	(148.38)
6555 · TESTING EXPENSE	0.00	0.00	1,320.00	1,320.00	0	(1,320.00)
8530 · TAX COLLECTION FEES	0.00	11,575.00	0.00	11,575.00	0	(11,575.00)
8550 · CLARKE PAYMENT	0.00	30,000.00	0.00	30,000.00	6,000	(24,000.00)
	139,778.30	1,735,088.70	163,319.45	1,898,408.15	1,784,143	(114,265.15)
Expenses in Excess of Revenue						
Principal payments on PUC	(128,905.32)	(61,013.85)	(159,893.58)	(220,907.43)	(303,375)	(82,467.57)
	(4,268.03)	(46,040.71)	(4,264.20)	(50,304.91)	(54,000)	(3,695.09)
	(133,173.35)	(107,054.56)	(164,157.78)	(271,212.34)	(357,375)	(86,162.66)

Cumberland Fire District, Station 2
Profit & Loss
May 2014 through June 2015

Ordinary Income/Expense Income	May 14	Jun 14	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15	TOTAL
Fire Prevention	295.00	210.00	120.00	180.00	180.00	210.00	120.00	60.00	150.00	120.00	30.00	210.00	180.00	240.00	2,305.00
Interest Bank															
Interest Contingency Fund	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.42
Interest Fire Prevention	0.09	0.10	0.11	0.12	0.11	0.12	0.11	0.12	0.12	0.11	0.12	0.12	0.13	0.12	1.60
Interest General Fund	0.05	0.05	0.04	0.03	0.02	0.03	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.23
Interest Grants Fund	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.56
Interest Investment account	0.48	0.46	0.48	0.46	0.46	0.46	0.46	0.46	0.48	0.43	0.46	0.46	0.48	0.33	6.44
Interest Plan Review/Building	0.10	0.10	0.10	0.13	0.13	0.14	0.14	0.15	0.15	0.14	0.15	0.15	0.16	0.15	1.89
Interest Bank	0.79	0.78	0.80	0.83	0.79	0.84	0.79	0.82	0.82	0.75	0.82	0.80	0.84	0.67	11.14
Total															
Miscellaneous Income															
Revenue Rescue	0.00	0.00	480.00	1,740.80	0.00	960.00	480.00	0.00	1,068.40	0.00	480.00	0.00	480.00	0.00	5,689.20
Ashton Mill Detail	4,419.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,419.60
Citizens Bank note	0.00	125,000.00	0.00	0.00	0.00	-125,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Copy Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00	11.00	0.00	0.00	16.00
Miscellaneous Income - Other	0.00	-19,271.56	19,271.56	0.00	0.00	0.00	0.00	12.37	0.00	1,200.00	0.00	0.00	0.00	0.00	1,212.37
Total	4,419.60	105,728.44	19,751.56	1,740.80	0.00	-124,040.00	480.00	12.37	1,068.40	1,200.00	485.00	11.00	480.00	0.00	11,337.17
Plan Review	675.00	150.00	4,485.00	225.00	35.00	750.00	450.00	325.00	150.00	600.00	0.00	7,133.00	0.00	129.00	15,107.00
Taxes Collected															
2014 Taxes	0.00	0.00	0.00	839,060.38	465,072.00	44,899.24	63,898.06	35,037.95	7,760.43	5,361.58	32,872.47	16,344.90	19,267.70	2,428.65	1,532,023.36
2013 Taxes	6,565.89	3,745.52	20,425.36	12,202.94	24,377.41	5,981.92	1,197.92	1,006.49	203.17	122.15	2,037.19	1,223.86	204.42	638.11	79,932.35
2012 Taxes	335.30	32.48	2,343.78	1,813.88	4,340.68	1,699.03	0.00	0.00	0.00	0.00	40.12	0.00	0.00	112.01	10,717.28
2011 taxes	0.00	25.00	181.12	115.24	587.66	264.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,173.27
2010 Taxes	0.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
2009 Taxes	0.00	0.00	0.00	252.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	252.22
NSF Check Fee	0.00	0.00	0.00	0.00	75.00	0.00	0.00	0.00	0.00	0.00	0.00	25.00	0.00	0.00	100.00
Interest Taxes	1,483.05	340.54	2,174.52	1,751.37	3,206.21	1,674.75	1,539.60	1,022.06	404.72	335.47	2,084.42	1,235.59	1,842.17	338.27	19,432.74
Legal fees collected	0.00	910.00	7,817.57	4,436.19	7,201.24	-15,410.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,954.70
Radio Boxes	125.00	0.00	0.00	0.00	0.00	0.00	0.00	4,375.00	875.00	250.00	-2,000.00	-3,500.00	0.00	0.00	125.00
Total	8,509.24	5,053.54	32,942.35	859,732.22	504,860.20	39,108.89	66,635.58	41,441.50	9,243.32	6,069.20	35,034.20	15,329.35	21,334.29	3,517.04	1,648,810.92
Total Income	13,899.63	111,142.76	57,299.71	861,878.85	505,075.99	-83,970.27	67,686.37	41,839.69	10,612.54	7,989.95	35,550.02	22,684.15	21,995.13	3,886.71	1,677,571.23
Gross Profit	13,899.63	111,142.76	57,299.71	861,878.85	505,075.99	-83,970.27	67,686.37	41,839.69	10,612.54	7,989.95	35,550.02	22,684.15	21,995.13	3,886.71	1,677,571.23
Expense															
Office Expenses															
Advertising	0.00	0.00	0.00	0.00	851.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	851.68
Office Supplies	41.57	2.28	0.00	0.00	236.58	1,078.42	154.00	0.00	0.00	0.00	15.75	0.00	35.40	0.00	1,564.00
Postage	98.00	0.00	0.00	8.87	103.60	355.98	0.00	0.00	0.00	49.00	159.98	0.00	7.89	49.00	832.32
Bank Fees															
BANK SERVICE CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00
Bank Fees - Other	0.00	0.00	0.00	670.38	0.00	446.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,117.30
Total	0.00	0.00	0.00	670.38	0.00	446.92	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,122.30
Printing	0.00	0.00	0.00	0.00	94.50	218.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	313.38
Tax Expenses	100.00	941.85	100.00	73.00	2,877.14	0.00	0.00	0.00	99.99	0.00	0.00	0.00	0.00	0.00	4,191.98
Office Equipment	0.00	0.00	0.00	0.00	875.97	371.86	0.00	95.00	0.00	0.00	0.00	0.00	147.63	0.00	1,490.46
Total	239.57	944.13	100.00	752.25	5,039.47	2,472.06	159.00	95.00	99.99	49.00	175.73	0.00	190.92	49.00	10,366.12
Administrative Cost															

Cumberland Fire District, Station 2
Profit & Loss
May 2014 through June 2015

	May 14	Jun 14	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15	TOTAL
Accounting	643.50	2,000.00	0.00	0.00	3,512.50	0.00	0.00	1,875.00	0.00	0.00	937.50	0.00	0.00	0.00	8,988.50
Payroll Comp Exp	246.04	244.20	267.78	255.03	276.29	347.94	257.86	341.97	466.33	320.80	326.95	405.85	362.90	353.20	4,473.14
Clerk	141.67	141.67	141.67	141.67	141.67	283.34	0.00	141.67	141.67	0.00	0.00	0.00	800.01	-266.67	1,808.37
Stenographer	0.00	0.00	0.00	0.00	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00
Commissioners	0.00	0.00	0.00	0.00	0.00	5,750.00	0.00	0.00	0.00	0.00	0.00	2,798.47	496.88	2,933.44	11,978.79
Insurance	0.00	-7.46	0.00	14.00	1,300.00	13,532.00	0.00	0.00	-92.00	0.00	482.00	36,005.58	12.00	0.00	51,226.12
Legal	0.00	2,915.51	0.00	0.00	3,127.33	2,859.65	1,065.00	3,180.60	250.00	3,012.32	1,915.68	140.78	0.00	0.00	18,466.87
Moderator	0.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
Tax Coll/Assessor/Treasurer	3,061.51	2,827.51	3,436.88	2,861.63	3,046.89	3,251.64	2,652.00	3,237.00	2,744.63	2,835.93	2,808.00	3,510.00	2,808.00	2,808.00	41,889.62
Total Administrative Cost	4,092.72	8,121.43	3,846.33	3,272.33	11,804.68	26,024.57	3,974.86	8,776.24	3,510.63	6,169.05	6,450.13	42,860.68	4,479.79	5,827.97	139,211.41
Payroll															
Other	0.00	0.00	0.00	723.60	-723.60	260.00	20.92	179.00	-180.00	-279.92	0.00	280.00	-101.72	-220.00	-41.72
Blue Cross															
Health Reimbursements	1,482.12	1,321.68	1,003.53	1,752.64	647.97	753.15	646.42	1,319.82	101.12	673.39	-7.42	413.73	0.00	1,750.00	11,858.15
Blue Cross - Other	8,854.49	11,603.27	-720.90	11,588.75	23,763.90	26,290.38	-596.08	11,629.71	11,812.65	11,744.81	11,778.73	12,920.80	13,069.82	13,078.27	166,818.60
Total Blue Cross	10,336.61	12,924.95	282.63	13,341.39	24,411.87	27,043.53	50.34	12,949.53	11,913.77	12,418.20	11,771.31	13,334.53	13,069.82	14,828.27	178,676.75
Clothing Allowance	0.00	0.00	0.00	0.00	9,100.00	0.00	0.00	3,900.00	0.00	0.00	0.00	0.00	0.00	0.00	13,000.00
Delta Dental	934.58	934.58	-42.25	934.58	1,902.96	1,894.51	-33.80	926.13	934.58	934.58	934.58	926.13	934.58	926.13	13,041.87
Full Time Salary	52,132.20	52,230.16	66,752.21	53,693.24	53,965.40	67,287.32	53,764.52	66,988.58	51,862.44	53,900.42	53,915.48	67,305.65	54,945.02	52,890.66	801,633.30
Full Time Pension	8,420.02	8,606.07	14,406.33	12,411.90	12,311.93	14,759.50	12,865.30	15,371.33	12,027.79	11,838.92	12,388.72	14,798.65	12,866.76	13,568.35	176,641.57
Longevity Pay	4,453.90	5,704.21	2,997.34	2,746.83	2,292.40	0.00	4,807.71	2,997.34	2,855.14	0.00	2,499.10	0.00	3,562.82	5,983.87	40,900.66
Payroll Taxes	5,985.84	6,032.59	8,145.32	5,638.66	6,107.15	8,034.40	5,615.92	8,302.71	6,365.52	6,644.38	5,078.23	7,051.16	6,067.95	6,824.50	91,894.33
VAC (OT to Cover Vac)	4,601.10	5,553.15	21,500.49	9,800.76	7,803.36	4,759.02	5,414.56	12,163.92	7,250.27	7,019.96	4,403.87	3,747.61	3,871.04	1,368.12	99,257.23
Holiday	0.00	3,205.97	3,300.73	3,300.73	3,300.73	3,300.73	3,300.73	9,902.08	9,840.87	3,378.33	0.00	0.00	0.00	3,378.33	42,908.50
OT (Overtime)	1,010.70	997.29	3,132.66	480.27	1,728.36	489.93	1,238.67	4,379.73	5,799.80	13,056.38	-393.06	2,905.90	7,945.55	-90.68	42,681.50
Sick (OT to cover Sick)	9,398.10	5,207.61	2,091.90	3,885.09	7,901.34	8,540.70	2,037.45	4,336.95	3,497.38	5,542.50	2,765.52	5,247.62	636.12	7,064.39	68,152.67
Sick Time Payout	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,712.64	0.00	0.00	0.00	0.00	0.00	0.00	4,712.64
Life Insurance	0.00	0.00	0.00	0.00	1,690.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,690.00
Call Force	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	20,000.00
Total Payroll	97,273.05	101,396.58	122,567.36	103,656.32	131,791.90	146,369.64	89,082.32	147,109.94	112,167.56	114,453.75	93,363.75	125,597.25	103,797.94	106,521.94	1,595,149.30
Dues & Conventions															
Professional Dues	0.00	0.00	0.00	0.00	25.00	0.00	0.00	120.00	0.00	0.00	0.00	0.00	25.00	75.00	245.00
Total Dues & Conventions	0.00	0.00	0.00	0.00	25.00	0.00	0.00	120.00	0.00	0.00	0.00	0.00	25.00	75.00	245.00
Utilities															
Electric	340.35	473.44	618.44	0.00	1,422.90	925.30	0.00	332.66	479.95	543.93	574.96	375.99	361.37	613.31	7,062.60
Heat	257.45	66.03	55.24	53.57	46.85	108.51	0.00	375.05	515.27	866.67	977.62	548.39	264.76	48.51	4,183.92
Telephone	477.07	248.18	399.56	410.95	389.63	957.64	-76.48	307.88	473.41	464.57	251.93	253.65	371.80	219.37	5,149.16
Water	39.86	135.89	49.20	0.00	229.01	98.00	134.95	30.90	55.43	56.01	149.98	42.74	50.77	166.96	1,239.70
Sewer Assessment / Usage	41.11	115.62	41.11	0.00	283.63	88.35	73.00	78.65	42.72	38.59	591.12	75.08	42.72	108.88	1,620.58
Hydrant Fees	0.00	0.00	0.00	0.00	0.00	49,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	49,500.00
Total Utilities	1,155.84	1,039.16	1,163.55	464.52	2,372.02	51,677.80	131.47	1,125.14	1,566.78	1,969.77	2,545.61	1,295.85	1,091.42	1,157.03	68,755.96
Training															
Training	0.00	46.54	53.46	0.00	0.00	0.00	0.00	1,500.00	0.00	0.00	285.00	0.00	0.00	0.00	1,885.00
Education	551.00	908.25	750.00	0.00	0.00	0.00	0.00	1,192.75	0.00	0.00	213.93	0.00	1,244.50	0.00	4,860.43
Total Training	551.00	954.79	803.46	0.00	0.00	0.00	0.00	1,500.00	1,192.75	0.00	488.93	0.00	1,244.50	0.00	6,745.43
Building															
Station Maintenance	270.97	227.04	0.00	22.02	464.36	449.03	59.52	125.25	324.45	514.57	965.77	259.11	238.15	461.19	4,381.43
Total Building	270.97	227.04	0.00	22.02	464.36	449.03	59.52	125.25	324.45	514.57	965.77	259.11	238.15	461.19	4,381.43

Cumberland Fire District, Station 2
Profit & Loss
May 2014 through June 2015

	May 14	Jun 14	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15	TOTAL
Apparatus															
Fuel & Oil	825.71	595.98	554.46	770.31	661.73	1,383.87	137.39	576.35	596.28	1,282.15	796.80	558.77	567.29	639.75	9,946.84
Repairs & Maintenance	169.49	37.74	0.00	839.81	2,951.97	6,882.38	347.98	290.64	709.65	58.80	2,402.87	535.94	80.37	76.06	15,383.70
Total Apparatus	995.20	633.72	554.46	1,610.12	3,613.70	8,266.25	485.37	866.99	1,305.93	1,340.95	3,199.67	1,094.71	647.66	715.81	25,330.54
Equipment															
Equipment Repair	210.00	451.37	0.00	-1,080.00	58.33	1,140.00	0.00	113.50	27.32	0.00	0.00	0.00	137.64	390.00	1,448.16
Replacement Items	301.40	168.94	0.00	0.00	674.37	12.95	113.50	442.78	246.89	0.00	172.89	0.00	6.41	984.03	3,124.16
New Equipment	7.43	0.00	0.00	0.00	32.00	0.00	0.00	0.00	222.85	0.00	0.00	1,544.00	4.26	0.00	1,810.54
Equipment Upgrade	0.00	9.04	0.00	0.00	790.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	799.04
Total Equipment	518.83	629.35	0.00	-1,080.00	1,554.70	1,152.95	113.50	556.28	497.06	0.00	172.89	1,544.00	148.31	1,374.03	7,181.90
Miscellaneous															
Physicals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	0.00	0.00	0.00	0.00	500.00
Employee Support	0.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	1,199.38	0.00	0.00	0.00	1,299.38
Total Miscellaneous	0.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00	500.00	1,199.38	0.00	0.00	0.00	1,799.38
Total Expense	105,097.18	113,948.20	129,035.16	108,797.56	156,665.83	236,412.30	94,006.04	160,274.84	120,665.15	124,997.09	108,571.86	172,651.60	111,863.69	116,181.97	1,859,166.47
Net Ordinary Income	-91,197.55	-2,803.44	-71,735.45	753,081.29	348,410.16	-320,382.57	-26,319.67	-118,435.15	-110,052.61	-117,007.14	-73,021.84	-149,967.45	-89,868.56	-112,295.26	-181,595.24
Other Income/Expense															
Other Expense															
Improvement-Long Term Liab															
Fire Engine Truck #23	0.00	0.00	0.00	38,099.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,099.00
Total Improvement-Long Term Liab	0.00	0.00	0.00	38,099.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,099.00
Fire Prevention Non Bud Items															
Consolidation Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	145.35	0.00	0.00	0.00	0.00	244.44	6,989.68	7,379.47
Fire Prevention	0.00	0.00	0.00	0.00	0.00	334.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	334.75
Total Fire Prevention Non Bud Items	0.00	0.00	0.00	0.00	0.00	334.75	0.00	145.35	0.00	0.00	0.00	0.00	244.44	6,989.68	7,714.22
Total Other Expense	0.00	0.00	0.00	38,099.00	0.00	334.75	0.00	145.35	0.00	0.00	0.00	0.00	244.44	6,989.68	45,813.22
Net Other Income	0.00	0.00	0.00	-38,099.00	0.00	-334.75	0.00	-145.35	0.00	0.00	0.00	0.00	-244.44	-6,989.68	-45,813.22
Net Income	-91,197.55	-2,803.44	-71,735.45	714,982.29	348,410.16	-320,717.32	-26,319.67	-118,580.50	-110,052.61	-117,007.14	-73,021.84	-149,967.45	-90,113.00	-119,284.94	-227,408.46

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Accrual Basis

Valley Falls Fire Department

Profit & Loss

July 2014 through June 2015

Jul '14 - Jun 15

Ordinary Income/Expense	
Income	
4000.1 - 2014 Taxes Collected	1,477,709.76
4000.2 2013 Taxes & Prior	61,227.94
4000.3 Interest on Taxes	28,318.10
4000.4 Retuned Chk Fee	125.00
4010 Interest Income	632.23
4100.1 Detail Income Reimburs.	7,072.66
4100.2 Administrative Income	517.47
4200 Grants	4,000.00
4300 Fire Recovery USA	371.25
49900 Uncategorized Income	164,581.74
499900- Uncategorized Income	2,304.60
5054 Chief- VFFD	2,304.60
Fire Prevention Income	3,468.00
Redemption Recieved	3,506.25
Total Income	1,756,139.60
Gross Profit	1,756,139.60
Expense	
01. Permanent Men Payroll	217,352.09
6000 Vehicle Gas, Oil & Lub.	12,085.98
6010 Vehicle Maint. & Repairs	32,676.15
6020 Truck Tires	4,909.96
6030 Upgrading & Prch. New Equi	5,313.58
6040 Radio Equipment Upg & Rep	912.59
6050 Equip. Supplies & Repairs	3,541.39
6055 Equipment Test & Certifict	1,616.00
6060 First Aid Equip.& EMS Sup	1,432.74
6070 Fire Prevention Expense	1,755.00
6100 Electric	10,956.80
6110 Heat (Gas)	8,764.02
6115 Water & Sewer	14,149.21
6120 Telephone	2,898.46
6130- Bldg Supplies, Reprs & Im	34,398.51
6135 Furnishings	1,000.00
6140 Air Cascade Maintenance	375.00
6150 - Miscellaneous	2,187.04
6200- Payroll Standard	456,331.85
6201 Payroll Overtime	161,651.62
6205 Payroll Administrative	7,800.00
6210 Social Security	52,107.95
6220 Pension	153,879.65
6230 Volunteers	14,112.00
6240 Drills & Training	3,838.93
6250-B/C M/M, DD & Vision Care	174,290.10
6260 Uniforms	17,074.61
6270 Longevity/Incentive	57,069.78
6280 EAP	462.00
6300 Trustees Fees	13,496.95
6305 Annual Meeting	484.60
6310 Clerks Fees	900.00
6330 Collectors Fees	9,555.84
6340 Treasurers Fee	7,590.56
6350 Insurance	98,438.80
6360 FF Training Tuition Reimb.	1,553.00
6380 F/P Training & EMS Train.	79.78
6400 Printing and Postage	119.83
6410 Newspaper Ads	77.55
6450 Office Supplies & Exp	438.30
6460 Computer Tax Bills	4,655.46
6465 Collector & Treasurer Exp	4,509.58
6480 Professional Fees	4,765.39
6490 Medical Examines	597.00

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Accrual Basis

Valley Falls Fire Department

Profit & Loss

July 2014 through June 2015

	Jul '14 - Jun 15
6555 Pawtucket Hydrant Fees	52,441.25
6560 Payroll Service	2,780.66
8530 Tax Collection Fees	85.00
8550 Clark Settlement	-273.65
Bank Service Charges	78.00
Payroll Expenses	218,094.30
Reconciliation Discrepancies	-36.66
Redemption Pay Out	3,506.25
Total Expense	1,878,880.80
Net Ordinary Income	-122,741.20
Other Income/Expense	
Other Expense	
Ask My Accountant	320.00
Total Other Expense	320.00
Net Other Income	-320.00
Net Income	-123,061.20

Cumberland Fire District
Profit & Loss
July 2015

	Jul 15
Ordinary Income/Expense	
Income	
4000 · Tax Revenues-Current year	4,889,997.00
4005 · Revenue - Past Due Taxes	38,943.00
4007 · NSF Fee Reimbursement Income	60.00
4010 · Interest Income- Past Due Taxes	5,093.31
4015 · Fire Prevention/Plan Review	2,833.00
4050 · Interest Income General Fund	675.82
4065 · Interest Income Fire Prevention	3.55
4105 · Reimbursed Insurance-Former EE	1,818.45
4110.2 · Insurance Reimbursement	2,112.50
4114 · Income Radio Box Alarm Maint	125.00
Total Income	4,941,661.63
Expense	
5111 · Vehicle Gas & Oil	416.89
5112 · Vehicle Repair & Maintenance	6,472.43
5121 · Upgrading & Equipment Purchases	1,338.63
5123 · Equipment Supplies & Repairs	216.95
5124 · First Aid Equipment & Suppl	115.92
5231 · Telephone	1,730.42
5232 · Electricity	2,185.45
5234 · Building Supplies, Repair & Imp	2,049.36
5235 · Air Cascade Maintenance	222.95
5236 · Sewer Assessment & Usage	245.09
5238 · Hydrant Fees - Cumb/Pawt	17,659.05
5340.01 · Salaries - Firefighters	222,612.20
5340.02 · Salaries - Overtime Wages	27,622.13
5340.03 · Salaries - Holiday Pay	14,176.39
5340.04 · Salaries - Vacation OT	59,102.89
5340.05 · Salaries - Sick Pay OT	12,422.45
5340.06 · Salaries - Personal OT	4,724.52
5340.08 · Salaries - Longevity Pay	9,147.73
5340.09 · Salaries - Acting Officer Pay	386.10
5340.10 · Salaries - Detail Pay	2,060.00
5340.12 · Salaries - Injured on duty	4,192.76
5341 · Payroll Tax Expenses	27,673.53
5342 · Pension Plan Expenses	61,708.22
5343 · Medical Insurance Benefits	600.00
5343.01 · Healthcare Insurances	143,687.82
5343.02 · Healthcare Insurance - Retirees	916.66
5343.03 · Healthcare deductions from pay	-5,408.64
5343.04 · Healthcare Reimbursements	1,122.87
5344 · Dental Insurance	11,374.40
5345 · Vision Care	5,000.00
5346 · Life Insurance Benefits	7,500.00
5349 · Manpower Training	55.00
5350 · PT Firefighters Salaries & Wage	105.47
5411 · Insurances	10,724.00
5412 · Supplies & Exps - Business Off	650.49
5415 · Finance Management Fee	5,400.00
5416 · Fire Chief Supplies & Exp	973.62
5419 · Computerized Tax Bills	6,487.14
5420 · Computerized Payroll Proc. Fees	672.85
5424 · Salaries - Administration Staff	10,352.68
5431 · Part Time Clerks - Tax Season	355.00
5433 · Bank Service Fees	-629.80
5434 · Computer Development Program	2,775.00
5437 · Tax Collector Expenses	34.95
5438 · Printing & Postage	379.98
5500 · Refunds & Abatements	13,494.91
6030 · Spec. Fund Fire Prevention Exp	150.00
6050 · Spec. Fund Fire Alarm Box	501.60
Total Expense	695,758.06

Cumberland Fire District
Profit & Loss
July 2015

	Jul 15
Net Ordinary Income	4,245,903.57
Net Income	<u>4,245,903.57</u>

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Accrual Basis

Cumberland Fire District
Trial Balance
As of July 31, 2015

	Jul 31, 15	
	Debit	Credit
1001 · Navigant GF Operating	934,463.09	
1002 · FNB HRA Checking	23,887.13	
1003 · FNB HRA Savings	135,013.55	
1004 · FNB Fire Prevention	2,693.00	
1005 · Navigant Savings MM	3,200,675.82	
1020 · CMEFCU - Comm/Training Acct	47,256.04	
1140 · Tax Recievable 2004 & prior		60.00
1170 · Tax Recievable 2008 & prior		661.90
1175 · Tax Recievable 2009		79.56
1180 · Tax Receivable 2010		94.56
1185 · Tax Recievable 2011		1,225.45
1190 · Tax Recievable 2012		593.94
1195 · Tax Recievable 2013		6,705.84
1200 · Tax Receivable 2014		34,178.92
1205 · Tax Recievable 2015	1,986,483.24	
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	0.01	
2013 · Payroll Tax SDI WH		4,172.01
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		40.00
2026 · AFLAC	24.42	
2027.2 · Garnishment WH (CF2)	0.00	
2027.3 · Garnishment WH (CH4)	0.00	
2027.4 · Garnishment WH (NC5)	0.00	
2035 · CMEFCU - SAVINGS	40.00	
2250 · Deferred Income Tax 2015/2016		2,212,112.61
2520.1 · ACC. Retirement (ER)(VF1)	0.00	
2520.2 · ACC. Retirement (ER)(CF2)	0.00	
2520.3 · ACC. Retirement (ER)(CH4)	0.00	
2520.4 · ACC. Retirement (ER)(NC5)	0.00	
3200 · Unrestricted Net Assets		1,323.30
3300 · Fund Balance transfer from Old	175,365.36	
4000 · Tax Revenues-Current year		4,889,997.00
4005 · Revenue - Past Due Taxes		38,943.00
4007 · NSF Fee Reimbursement Income		60.00
4010 · Interest Income- Past Due Taxes		5,093.31
4015 · Fire Prevention/Plan Review		2,833.00
4050 · Interest Income General Fund		675.82
4065 · Interest Income Fire Prevention		3.55
4105 · Reimbursed Insurance-Former EE		1,818.45
4110.2 · Insurance Reimbursement		2,112.50
4114 · Income Radio Box Alarm Maint		125.00
5111 · Vehicle Gas & Oil	416.89	
5112 · Vehicle Repair & Maintenance	6,472.43	
5121 · Upgrading & Equipment Purchases	1,338.63	
5123 · Equipment Supplies & Repairs	216.95	
5124 · First Aid Equipment & Suppl	115.92	
5231 · Telephone	1,730.42	
5232 · Electricity	2,185.45	
5234 · Building Supplies, Repair & Imp	2,049.36	
5235 · Air Cascade Maintenance	222.95	
5236 · Sewer Assessment & Usage	245.09	
5238 · Hydrant Fees - Cumb/Pawt	17,659.05	
5340.01 · Salaries - Firefighters	222,612.20	
5340.02 · Salaries - Overtime Wages	27,622.13	

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Accrual Basis

Cumberland Fire District
Trial Balance
As of July 31, 2015

	Jul 31, 15	
	Debit	Credit
5340.03 · Salaries - Holiday Pay	14,176.39	
5340.04 · Salaries - Vacation OT	59,102.89	
5340.05 · Salaries - Sick Pay OT	12,422.45	
5340.06 · Salaries - Personal OT	4,724.52	
5340.08 · Salaries - Longevity Pay	9,147.73	
5340.09 · Salaries - Acting Officer Pay	386.10	
5340.10 · Salaries - Detail Pay	2,060.00	
5340.12 · Salaries - Injured on duty	4,192.76	
5341 · Payroll Tax Expenses	27,673.53	
5342 · Pension Plan Expenses	61,708.22	
5343 · Medical Insurance Benefits	600.00	
5343.01 · Healthcare Insurances	143,687.82	
5343.02 · Healthcare Insurance - Retirees	916.66	
5343.03 · Healthcare deductions from pay		5,408.64
5343.04 · Healthcare Reimbursements	1,122.87	
5344 · Dental Insurance	11,374.40	
5345 · Vision Care	5,000.00	
5346 · Life Insurance Benefits	7,500.00	
5349 · Manpower Training	55.00	
5350 · PT Firefighters Salaries & Wage	105.47	
5411 · Insurances	10,724.00	
5412 · Supplies & Exps - Business Off	650.49	
5415 · Finance Management Fee	5,400.00	
5416 · Fire Chief Supplies & Exp	973.62	
5419 · Computerized Tax Bills	6,487.14	
5420 · Computerized Payroll Proc. Fees	672.85	
5424 · Salaries - Administration Staff	10,352.68	
5431 · Part Time Clerks - Tax Season	355.00	
5433 · Bank Service Fees		629.80
5434 · Computer Development Program	2,775.00	
5437 · Tax Collector Expenses	34.95	
5438 · Printing & Postage	379.98	
5500 · Refunds & Abatements	13,494.91	
6030 · Spec. Fund Fire Prevention Exp	150.00	
6050 · Spec. Fund Fire Alarm Box	501.60	
TOTAL	7,208,948.16	7,208,948.16

Cumberland Fire District
Check Detail
July 2015

Type	Num	Date	Name	Account	Paid Amount
Check	EFT	07/02/2015		1001 · Navigant GF Operati...	
				1205 · Tax Recievable 2015	-584.22
TOTAL					-584.22
Check	EFT	07/02/2015		1001 · Navigant GF Operati...	
				5433 · Bank Service Fees	-12.00
TOTAL					-12.00
Check	EFT	07/08/2015	Norel Service Company	1020 · CMEFCU - Comm/Tr...	
				6050 · Spec. Fund Fire Alar...	-501.60
TOTAL					-501.60
Check	EFT	07/17/2015		1001 · Navigant GF Operati...	
				1205 · Tax Recievable 2015	-6,858.67
TOTAL					-6,858.67
Check	EFT	07/17/2015		1001 · Navigant GF Operati...	
				5433 · Bank Service Fees	-12.00
TOTAL					-12.00
Check	EFT	07/20/2015	Valley Falls Fire District	1001 · Navigant GF Operati...	
				3300 · Fund Balance transfe...	-20,000.00
TOTAL					-20,000.00
Check	EFT	07/20/2015		1001 · Navigant GF Operati...	
				5433 · Bank Service Fees	-5.00
TOTAL					-5.00
Check	EFT	07/21/2015	London Health CDH	1002 · FNB HRA Checking	

Cumberland Fire District

Check Detail

July 2015

Type	Num	Date	Name	Account	Paid Amount
TOTAL				5343.04 · Healthcare Reimb...	-21.99
					-21.99
Check	EFT	07/23/2015		1001 · Navigant GF Operati...	
				5433 · Bank Service Fees	-12.00
TOTAL					-12.00
Check	EFT	07/24/2015		1001 · Navigant GF Operati...	
				5433 · Bank Service Fees	-12.00
TOTAL					-12.00
Check	EFT	07/26/2015	London Health CDH	1002 · FNB HRA Checking	
				5343.04 · Healthcare Reimb...	-1,100.88
TOTAL					-1,100.88
Check	EFT	07/27/2015		1001 · Navigant GF Operati...	
				1205 · Tax Recievable 2015	-340.08
TOTAL					-340.08
Check	EFT	07/27/2015		1001 · Navigant GF Operati...	
				5433 · Bank Service Fees	-12.00
TOTAL					-12.00
Check	POS	07/16/2015	LOGMEIN.COM	1001 · Navigant GF Operati...	
				5437 · Tax Collector Expens...	-34.95
TOTAL					-34.95
Check	POS	07/20/2015	BJ's	1001 · Navigant GF Operati...	

Cumberland Fire District Check Detail July 2015

Type	Numb	Date	Name	Account	Paid Amount
TOTAL				5412 · Supplies & Exps - Bu...	-20.17
					-20.17
Check	POS	07/22/2015	Intuit	1001 · Navigant GF Operati...	
TOTAL				5438 · Printing & Postage	-134.98
					-134.98
Check	1000	07/07/2015	VFIS	1001 · Navigant GF Operati...	
TOTAL				5411 · Insurances	-5,362.00
					-5,362.00
Check	1001	07/07/2015	VFIS	1001 · Navigant GF Operati...	
TOTAL				5411 · Insurances	-5,362.00
					-5,362.00
Check	1001	07/16/2015	Gary Grenier	1004 · FNB Fire Prevention	
TOTAL				6030 · Spec. Fund Fire Prev...	-150.00
					-150.00
Check	1002	07/07/2015	Delta Dental	1001 · Navigant GF Operati...	
TOTAL					0.00
Check	1003	07/07/2015	Tire Doctor LLC	1001 · Navigant GF Operati...	
TOTAL				5112 · Vehicle Repair & Mai...	-642.00
					-642.00
Check	1004	07/07/2015	Shipman's Fire Equipment	1001 · Navigant GF Operati...	
TOTAL					0.00
Check	1005	07/07/2015	Ardente Supply Co., Inc	1001 · Navigant GF Operati...	

Cumberland Fire District

Check Detail

July 2015

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

Cumberland Fire District

Check Detail

July 2015

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

Cumberland Fire District

Check Detail

July 2015

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

Cumberland Fire District
Check Detail
July 2015

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

Cumberland Fire District
Check Detail
July 2015

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

Cumberland Fire District
Check Detail
July 2015

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

Cumberland Fire District
Check Detail
July 2015

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

Cumberland Fire District
Check Detail
July 2015

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

Cumberland Fire District

Check Detail

July 2015

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

Cumberland Fire District

Check Detail

July 2015

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

Cumberland Fire District
Check Detail
July 2015

Type	Num	Date	Name	Account	Paid Amount
TOTAL				5416 · Fire Chief Supplies &...	-89.23
					-89.23
Check	1078	07/23/2015	Verizon Wireless	1001 · Navigant GF Operati...	
TOTAL				5231 · Telephone	-80.02
					-80.02
Check	1079	07/23/2015	Verizon Wireless	1001 · Navigant GF Operati...	
TOTAL				5231 · Telephone	-24.76
					-24.76
Check	1080	07/23/2015	Delta Dental	1001 · Navigant GF Operati...	
TOTAL				5344 · Dental Insurance	-5,627.84
					-5,627.84
Check	1081	07/23/2015	C & S Specialty, Inc.	1001 · Navigant GF Operati...	
TOTAL				5416 · Fire Chief Supplies &...	-392.36
					-392.36
Check	1082	07/23/2015	Valley Falls Fire District	1001 · Navigant GF Operati...	
TOTAL				3300 · Fund Balance transfe...	-10,000.00
					-10,000.00
Check	1083	07/28/2015	Cumberland Fire District	1001 · Navigant GF Operati...	
TOTAL					0.00
Check	1084	07/28/2015	Cumberland Fire District	1001 · Navigant GF Operati...	
TOTAL				1003 · FNB HRA Savings	-135,000.00
					-135,000.00

Cumberland Fire District
Check Detail
July 2015

Type	Num	Date	Name	Account	Paid Amount
Check	1085	07/30/2015	Ace Armature Co., Inc	1001 · Navigant GF Operati...	
				5112 · Vehicle Repair & Mai...	-1,914.53
TOTAL					-1,914.53
Check	1086	07/30/2015	Shell Fleet Plus	1001 · Navigant GF Operati...	
				5111 · Vehicle Gas & Oil	-175.92
TOTAL					-175.92
Check	1087	07/30/2015	Minuteman Trucks, Inc	1001 · Navigant GF Operati...	
				5112 · Vehicle Repair & Mai...	-155.64
TOTAL					-155.64
Check	1088	07/30/2015	Kevin Clarke	1001 · Navigant GF Operati...	
				5343.02 · Healthcare Insura...	-37.66
TOTAL					-37.66
Check	1089	07/30/2015	Woonsocket Door	1001 · Navigant GF Operati...	
				5234 · Building Supplies, Re...	-700.00
TOTAL					-700.00
Check	1090	07/30/2015	Verizon	1001 · Navigant GF Operati...	
				5231 · Telephone	-582.20
TOTAL					-582.20
Check	1091	07/30/2015	Cox Communications Internet	1001 · Navigant GF Operati...	
				5231 · Telephone	-70.65
TOTAL					-70.65
Check	1092	07/30/2015	WB Mason Co., Inc	1001 · Navigant GF Operati...	

Cumberland Fire District Check Detail July 2015

Type	Num	Date	Name	Account	Paid Amount
TOTAL				5412 · Supplies & Exps - Bu...	-13.28
					-13.28
Check	1093	07/30/2015	Smithfield Power Equipment	1001 · Navigant GF Operati...	
TOTAL				5234 · Building Supplies, Re...	-386.24
					-386.24
Check	1094	07/30/2015	Zippy Auto Repair	1001 · Navigant GF Operati...	
TOTAL				5112 · Vehicle Repair & Mai...	-492.34
					-492.34
Check	1095	07/30/2015	CFPC	1001 · Navigant GF Operati...	
TOTAL				5349 · Manpower Training	-55.00
					-55.00
Check	1096	07/30/2015	William Charles Malloney	1001 · Navigant GF Operati...	
TOTAL					0.00
Check	1097	07/30/2015	Norman & Elizabeth Hale	1001 · Navigant GF Operati...	
TOTAL					0.00
Check	1098	07/30/2015	James & Julie Ciolino	1001 · Navigant GF Operati...	
TOTAL					0.00
Check	1099	07/30/2015	Antero & Albertina Cardoso	1001 · Navigant GF Operati...	
TOTAL					0.00
Check	1100	07/30/2015	Craig & Kristen Bowerfind	1001 · Navigant GF Operati...	
					0.00

Cumberland Fire District
Check Detail
July 2015

Type	Num	Date	Name	Account	Paid Amount
TOTAL					0.00
Check	1101	07/30/2015	Eric Tondreau	1001 · Navigant GF Operati...	
TOTAL					0.00
Check	1102	07/30/2015	Emilia Payne	1001 · Navigant GF Operati...	
TOTAL					0.00
Check	1103	07/30/2015	Leon & Phyllis Rubin	1001 · Navigant GF Operati...	
TOTAL					0.00
Check	1104	07/30/2015	Gordon Stroupe	1001 · Navigant GF Operati...	
TOTAL					0.00
Check	1105	07/30/2015	William Spear	1001 · Navigant GF Operati...	
TOTAL					0.00
Check	1106	07/30/2015	Aldea Golembieski	1001 · Navigant GF Operati...	
TOTAL					0.00
Check	1107	07/30/2015	Molra Fahy	1001 · Navigant GF Operati...	
TOTAL					0.00
Check	1108	07/30/2015	Brian & Gayle Provost	1001 · Navigant GF Operati...	
TOTAL					0.00
Check	1109	07/30/2015	Leonard Baker Jr	1001 · Navigant GF Operati...	
TOTAL					0.00
Check	1110	07/30/2015	Bridget Gingras	1001 · Navigant GF Operati...	

Cumberland Fire District
Check Detail
July 2015

Type	Num	Date	Name	Account	Paid Amount
TOTAL					0.00
Check	1111	07/30/2015	Layning Sun	1001 · Navigant GF Operati...	
TOTAL					0.00
Check	1112	07/30/2015	Michael Fournier	1001 · Navigant GF Operati...	
TOTAL					0.00
Check	1113	07/30/2015	Robert & Jennafer May	1001 · Navigant GF Operati...	
TOTAL					0.00
Check	1114	07/30/2015	Jeffrey Scott & Ann Marie Jackson	1001 · Navigant GF Operati...	
TOTAL					0.00
Check	1115	07/30/2015	Tania Almeida	1001 · Navigant GF Operati...	
TOTAL					0.00
Check	1116	07/30/2015	Raymond Brodeur	1001 · Navigant GF Operati...	
TOTAL					0.00
Check	1117	07/30/2015	Jason Lee	1001 · Navigant GF Operati...	
TOTAL					0.00
Check	1118	07/30/2015	Ashley E Maisano	1001 · Navigant GF Operati...	
TOTAL					0.00
Check	1119	07/30/2015	Joel Fournier	1001 · Navigant GF Operati...	
TOTAL					0.00
Check	1120	07/30/2015	David R & Michael R Bouley	1001 · Navigant GF Operati...	

Cumberland Fire District
Check Detail
July 2015

Type	Num	Date	Name	Account	Paid Amount
TOTAL					0.00
Check	1121	07/30/2015	Scott R Cournoyer	1001 · Navigant GF Operati...	
TOTAL					0.00
Check	1122	07/30/2015	Ernest J & Susan M Therien	1001 · Navigant GF Operati...	
TOTAL					0.00
Check	1123	07/30/2015	Thomas Bruce III	1001 · Navigant GF Operati...	
TOTAL				5415 · Finance Management...	-1,800.00
					-1,800.00
Check	1124	07/30/2015	William Charles Malloney	1001 · Navigant GF Operati...	
TOTAL					0.00
Check	1125	07/31/2015	William Charles Malloney	1001 · Navigant GF Operati...	
TOTAL				5500 · Refunds & Abatements	-75.00
					-75.00
Check	1126	07/31/2015	Norman & Elizabeth Hale	1001 · Navigant GF Operati...	
TOTAL				5500 · Refunds & Abatements	-927.90
					-927.90
Check	1127	07/31/2015	James & Julie Ciolino	1001 · Navigant GF Operati...	
TOTAL				5500 · Refunds & Abatements	-833.74
					-833.74
Check	1128	07/31/2015	Antero & Albertina Cardoso	1001 · Navigant GF Operati...	
TOTAL					0.00

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Type	Num	Date	Name	Account	Paid Amount
Check	1129	07/31/2015	Craig & Kristen Bowerfind	1001 · Navigant GF Operati...	
			5500 · Refunds & Abatements		-648.85
TOTAL					-648.85
Check	1130	07/31/2015	Eric Tondreau	1001 · Navigant GF Operati...	
			5500 · Refunds & Abatements		-413.45
TOTAL					-413.45
Check	1131	07/31/2015	Emilia Payne	1001 · Navigant GF Operati...	
			5500 · Refunds & Abatements		-261.94
TOTAL					-261.94
Check	1132	07/31/2015	Leon & Phyllis Rubin	1001 · Navigant GF Operati...	
			5500 · Refunds & Abatements		-565.80
TOTAL					-565.80
Check	1133	07/31/2015	Gordon Stroupe	1001 · Navigant GF Operati...	
			5500 · Refunds & Abatements		-903.08
TOTAL					-903.08
Check	1134	07/31/2015	William Spear	1001 · Navigant GF Operati...	
			5500 · Refunds & Abatements		-389.48
TOTAL					-389.48
Check	1135	07/31/2015	Aldea Golembieski	1001 · Navigant GF Operati...	
			5500 · Refunds & Abatements		-348.39
TOTAL					-348.39
Check	1136	07/31/2015	Maira Fahy	1001 · Navigant GF Operati...	

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Type	Num	Date	Name	Account	Paid Amount
TOTAL				5500 · Refunds & Abatements	-229.59
					-229.59
Check	1137	07/31/2015	Brian & Gayle Provost	1001 · Navigant GF Operati...	
TOTAL					0.00
Check	1138	07/31/2015	Leonard Baker Jr	1001 · Navigant GF Operati...	
				5500 · Refunds & Abatements	-339.62
TOTAL					-339.62
Check	1139	07/31/2015	Bridget Gingras	1001 · Navigant GF Operati...	
				5500 · Refunds & Abatements	-451.37
TOTAL					-451.37
Check	1140	07/31/2015	Laying Sun	1001 · Navigant GF Operati...	
				5500 · Refunds & Abatements	-782.81
TOTAL					-782.81
Check	1141	07/31/2015	Michael Fournier	1001 · Navigant GF Operati...	
				5500 · Refunds & Abatements	-313.94
TOTAL					-313.94
Check	1142	07/31/2015	Robert & Jennafer May	1001 · Navigant GF Operati...	
				5500 · Refunds & Abatements	-455.39
TOTAL					-455.39
Check	1143	07/31/2015	Jeffey Scott & Ann Marie Jackson	1001 · Navigant GF Operati...	
				5500 · Refunds & Abatements	-469.73

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Type	Num	Date	Name	Account	Paid Amount
TOTAL					-469.73
Check	1144	07/31/2015	Tania Almeida	1001 · Navigant GF Operati...	
				5500 · Refunds & Abatements	-537.57
TOTAL					-537.57
Check	1145	07/31/2015	Raymond Brodeur	1001 · Navigant GF Operati...	
				5500 · Refunds & Abatements	-367.22
TOTAL					-367.22
Check	1146	07/31/2015	Jason Lee	1001 · Navigant GF Operati...	
				5500 · Refunds & Abatements	-353.74
TOTAL					-353.74
Check	1147	07/31/2015	Ashley E Maisano	1001 · Navigant GF Operati...	
				5500 · Refunds & Abatements	-304.95
TOTAL					-304.95
Check	1148	07/31/2015	Joel Fournier	1001 · Navigant GF Operati...	
				5500 · Refunds & Abatements	-178.20
TOTAL					-178.20
Check	1149	07/31/2015	David R & Michael R Bouley	1001 · Navigant GF Operati...	
				5500 · Refunds & Abatements	-342.61
TOTAL					-342.61
Check	1150	07/31/2015	Scott R Cournoyer	1001 · Navigant GF Operati...	
				5500 · Refunds & Abatements	-490.06
TOTAL					-490.06

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Type	Num	Date	Name	Account	Paid Amount
Check	1151	07/31/2015	Ernest J & Susan M Therien	1001 · Navigant GF Operati...	
TOTAL					0.00
Check	1152	07/31/2015	Ernest J & Susan M Therien	1001 · Navigant GF Operati...	
				5500 · Refunds & Abatelements	-454.54
TOTAL					-454.54
Check	1153	07/31/2015	CPF-LOCAL 2722	1001 · Navigant GF Operati...	
TOTAL					0.00
Check	1154	07/31/2015	CPF-LOCAL 2722	1001 · Navigant GF Operati...	
TOTAL					0.00
Check	1155	07/31/2015	CPF-LOCAL 2722	1001 · Navigant GF Operati...	
				5346 · Life Insurance Benefits	-7,500.00
TOTAL					-7,500.00
Check	1156	07/31/2015	CPF-LOCAL 2722	1001 · Navigant GF Operati...	
				5345 · Vision Care	-5,000.00
TOTAL					-5,000.00
Check	1157	07/31/2015	Antero & Albertina Cardoso	1001 · Navigant GF Operati...	
				5500 · Refunds & Abatelements	-318.86
TOTAL					-318.86
Check	1158	07/31/2015	Brian & Gayle Provost	1001 · Navigant GF Operati...	
				5500 · Refunds & Abatelements	-767.83
TOTAL					-767.83

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Type	Num	Date	Name	Account	Paid Amount
Check	1166	07/30/2015	Cash	1001 · Navigant GF Operati...	
				1055 · Petty Cash Fire Chief	-500.00
TOTAL					-500.00