



Cumberland Fire Department

Financial Report

Period Ending: April 30, 2016

Presented: May 24, 2016

Presented by: Diane Karolyshyn, Finance Director

Cumberland Fire District
Balance Sheet
As of April 30, 2016

	<u>Apr 30, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Navigant GF Operating	287,915.69
1002 · FNB HRA Checking	15,144.65
1003 · FNB HRA Savings	110,238.18
1004 · FNB Fire Prevention	56,148.32
1005 · Navigant Savings MM	561,971.73
1007 · FNB Retiree HealthCare Fund	307,259.95
1008 · FNB Truck Fund	342,859.15
1009 · FNB FP Savings	100,024.99
1010 · Navigant Comm/Training	64,372.12
Total Checking/Savings	<u>1,845,934.78</u>
Other Current Assets	
1140 · Tax Recievable 2004 & prior	-60.00
1170 · Tax Recievable 2008 & prior	-724.28
1175 · Tax Recievable 2009	-885.97
1180 · Tax Receivable 2010	-1,233.70
1185 · Tax Recievable 2011	-2,522.28
1190 · Tax Recievable 2012	-4,319.24
1195 · Tax Recievable 2013	-48,986.75
1200 · Tax Receivable 2014	-189,783.77
1205 · Tax Recievable 2015	159,313.84
Total Other Current Assets	<u>-89,202.15</u>
Total Current Assets	<u>1,756,732.63</u>
Other Assets	
1050 · Petty Cash-Tax Collector	750.00
1055 · Petty Cash Fire Chief	500.00
Total Other Assets	<u>1,250.00</u>
TOTAL ASSETS	<u>1,757,982.63</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2013 · Payroll Tax SDI WH	3,728.06
2026 · AFLAC	196.74
2250 · Deferred Income Tax 2015/2016	159,313.84
Total Other Current Liabilities	<u>163,238.64</u>
Total Current Liabilities	<u>163,238.64</u>
Total Liabilities	<u>163,238.64</u>
Equity	
3200 · Unrestricted Net Assets	1,302.43
3300 · Fund Balance transfer from Old	413,519.38
Net Income	1,179,922.18
Total Equity	<u>1,594,743.99</u>
TOTAL LIABILITIES & EQUITY	<u>1,757,982.63</u>

Cumberland Fire District

Profit & Loss Budget vs. Actual

July 2015 through April 2016

	TOTAL			
	Jul '15 - Apr '16	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Tax Revenues-Current year	6,761,171.62	7,092,292.00	-331,120.38	95.33%
4001 · Abatement Adjustments	-9,874.58			
4005 · Revenue - Past Due Taxes	205,126.03	226,031.00	-20,904.97	90.75%
4007 · NSF Fee Reimbursement Income	324.00			
4010 · Interest Income- Past Due Taxes	77,021.93			
4015 · Fire Prevention/Plan Review	150,006.16	42,668.00	107,338.16	351.57%
4050 · Interest Income General Fund	11,971.73			
4055 · Interest Income HRA Fund	228.18			
4060 · Interest Income Truck Fund	22.65			
4065 · Interest Income Fire Prevention	24.99			
4070 · Interest Income-Retiremt Health	215.58			
4075 · Interest Income Comm/Training	33.05			
4105 · Reimbursed Ins.-Former Employee	17,472.12			
4110 · Miscellaneous Other Income	25,934.73			
4110.1 · Revenue Rescue Income	11,109.00			
4110.2 · Insurance Reimbursement	12,123.98			
4110.3 · Detail Reimbursement	19,720.72			
4110.4 · IOD Ins. Reimbursement	57,085.72			
4114 · Income Radio Box Alarm Maint	23,125.00			
4115 · Tax Sale Fee Income	51,860.00			
4200 · Sale of Assets	20,100.00			
Total Income	7,434,802.61	7,360,991.00	73,811.61	101.0%
Gross Profit	7,434,802.61	7,360,991.00	73,811.61	101.0%
Expense				
5111 · Vehicle Gas & Oil	26,531.90	65,000.00	-38,468.10	40.82%
5112 · Vehicle Repair & Maintenance	67,045.73	77,000.00	-9,954.27	87.07%
5121 · Equipment Purchases & Upgrading	22,581.59	30,000.00	-7,418.41	75.27%
5122 · Radio Equip Upgrades & Maint	5,813.97	5,000.00	813.97	116.28%
5123 · Equipment Supplies & Repairs	3,097.99	7,500.00	-4,402.01	41.31%
5124 · First Aid Equip & Supplies	7,234.41	10,000.00	-2,765.59	72.34%
5125 · Equip Testing & Certification	3,505.00	2,800.00	705.00	125.18%
5126 · Fire Alarm Testing	561.00	1,500.00	-939.00	37.4%
5127 · Furnishings	0.00	2,000.00	-2,000.00	0.0%
5128 · Communications Upgrades	1,540.00	1,000.00	540.00	154.0%
5129 · Shared Communications	4,705.73	2,000.00	2,705.73	235.29%
5130 · Truck Tires	0.00	0.00	0.00	0.0%
5230 · Utilities - Cox	0.00	600.00	-600.00	0.0%
5231 · Telephone	15,178.54	20,000.00	-4,821.46	75.89%
5232 · Electricity	29,462.50	35,000.00	-5,537.50	84.18%
5233 · Gas & Hot Water	12,335.94	22,000.00	-9,664.06	56.07%
5234 · Building Supplies, Repair & Imp	35,095.08	42,000.00	-6,904.92	83.56%
5235 · Air Cascade Maintenance	2,311.78	950.00	1,361.78	243.35%
5236 · Sewer Assessment & Usage	3,217.08	2,800.00	417.08	114.9%
5237 · Water Usage Fees	1,699.67	20,000.00	-18,300.33	8.5%
5238 · Hydrant Fees - Cumb/Pawt	84,304.34	219,364.00	-135,059.66	38.43%

Cumberland Fire District

Profit & Loss Budget vs. Actual

July 2015 through April 2016

	TOTAL			
	Jul '15 - Apr '16	Budget	\$ Over Budget	% of Budget
5340 · Firefighter Salaries & Wages	0.00	0.00	0.00	0.0%
5340.01 · Salaries - Firefighters	2,342,210.08	2,871,927.00	-529,716.92	81.56%
5340.02 · Salaries - Overtime Wages	82,943.88	0.00	82,943.88	100.0%
5340.03 · Salaries - Holiday Pay	155,886.73	164,775.00	-8,888.27	94.61%
5340.04 · Salaries - Vacation OT	319,340.08	373,848.00	-54,507.92	85.42%
5340.05 · Salaries - Sick Pay OT	183,073.35	79,083.00	103,990.35	231.5%
5340.06 · Salaries - Personal OT	45,031.40	65,184.00	-20,152.60	69.08%
5340.07 · Salaries - Other	23,608.81	0.00	23,608.81	100.0%
5340.08 · Salaries - Longevity Pay	98,057.82	108,536.00	-10,478.18	90.35%
5340.09 · Salaries - Acting Officer Pay	1,910.03	0.00	1,910.03	100.0%
5340.10 · Salaries - Detail Pay	15,831.10	0.00	15,831.10	100.0%
5340.11 · Salaries - Clothing Allowances	46,712.98	54,900.00	-8,187.02	85.09%
5340.12 · Salaries - Injured on Duty	92,396.17	0.00	92,396.17	100.0%
5340.13 · Salaries - Education Incentive	7,000.00	7,500.00	-500.00	93.33%
5340.14 · Salaries - EMT Incentive	0.00	80,400.00	-80,400.00	0.0%
5340.15 · Salaries - IOD Fill In OT	133,125.65	0.00	133,125.65	100.0%
5341 · Payroll Tax Expenses	270,692.61	308,375.00	-37,682.39	87.78%
5342 · Pension Plan Expenses	564,340.77	736,496.00	-172,155.23	76.63%
5343 · Medical Insurance Benefits	0.00	0.00	0.00	0.0%
5343.01 · Healthcare Insurances	712,606.59	783,662.00	-71,055.41	90.93%
5343.02 · Healthcare Insurance - Retirees	100,577.70	144,000.00	-43,422.30	69.85%
5343.03 · Healthcare Deductions From Pay	-58,660.00	-66,300.00	7,640.00	88.48%
5343.04 · Healthcare Reimbursements	37,905.10	160,000.00	-122,094.90	23.69%
5343.05 · Healthcare Insurance - Admin	30,058.28	0.00	30,058.28	100.0%
5344 · Dental Insurance	53,594.56	67,099.00	-13,504.44	79.87%
5344.01 · Dental Insurance - Retirees	3,862.76	0.00	3,862.76	100.0%
5344.02 · Dental Insurance - Admin	2,396.80	0.00	2,396.80	100.0%
5345 · Vision Care	5,100.00	5,150.00	-50.00	99.03%
5346 · Life Insurance Benefits	10,000.00	10,350.00	-350.00	96.62%
5348 · Call Firefighters Stipends	20,370.75	47,000.00	-26,629.25	43.34%
5349 · Manpower Training	0.00	0.00	0.00	0.0%
5349.01 · Drills & Training	7,628.82	17,750.00	-10,121.18	42.98%
5349.02 · FP & EMS Training	269.90	3,000.00	-2,730.10	9.0%
5349.03 · Medical Examinations	1,246.00	3,000.00	-1,754.00	41.53%
5350 · PT Firefighters Salaries & Wage	0.00	0.00	0.00	0.0%
5350.01 · Salaries - Part Time FF's	0.00	20,592.00	-20,592.00	0.0%
5350.02 · Part Time - Uniforms/Clothing	228.00	500.00	-272.00	45.6%
5351 · Employee Support Health&Welfare	3,746.00	2,000.00	1,746.00	187.3%
5352 · Education Tuition Costs	2,446.49	18,000.00	-15,553.51	13.59%
5411 · Insurances	204,692.00	310,000.00	-105,308.00	66.03%
5412 · Supplies & Exps - Business Off	4,564.86	3,000.00	1,564.86	152.16%
5413 · Treasurer Expenses	2,044.25	3,000.00	-955.75	68.14%
5415 · Finance Management Fee	36,637.50	78,000.00	-41,362.50	46.97%
5416 · Fire Chief Supplies & Exp	2,108.03	2,000.00	108.03	105.4%
5418 · Newspaper Advertisements	450.00	750.00	-300.00	60.0%
5419 · Computerized Tax Bills	6,487.14	6,000.00	487.14	108.12%
5420 · Computerized Payroll Proc. Fees	8,577.00	8,000.00	577.00	107.21%

Cumberland Fire District

Profit & Loss Budget vs. Actual

July 2015 through April 2016

	TOTAL			
	Jul '15 - Apr '16	Budget	\$ Over Budget	% of Budget
5422 · District Commissioner Stipends	0.00	0.00	0.00	0.0%
5424 · Salaries - Administration Staff	113,033.18	128,900.00	-15,866.82	87.69%
5425 · Salaries - Clerk	2,400.03	3,200.00	-799.97	75.0%
5427 · Legal & Labor Relation Fees	14,815.00	12,000.00	2,815.00	123.46%
5427.01 · Legal - CBA	4,275.00	0.00	4,275.00	100.0%
5427.02 · Legal - PWSB	0.00	0.00	0.00	0.0%
5428 · Moderator Stipends	0.00	0.00	0.00	0.0%
5429 · District Accountant Stipend	0.00	0.00	0.00	0.0%
5430 · Payroll Taxes - Administrative	8,685.06	16,000.00	-7,314.94	54.28%
5431 · Part Time Clerks - Tax Season	385.00	10,000.00	-9,615.00	3.85%
5432 · Affiliated Fire Associations	0.00	450.00	-450.00	0.0%
5433 · Bank Service Fees	-541.80	1,250.00	-1,791.80	-43.34%
5434 · Computer Development Program	4,283.46	3,500.00	783.46	122.39%
5435 · Grants - Matching Funds	0.00	5,000.00	-5,000.00	0.0%
5436 · Office Equipment	3,399.25	3,000.00	399.25	113.31%
5437 · Tax Collector Expenses	1,543.28	3,000.00	-1,456.72	51.44%
5438 · Printing & Postage	3,865.75	7,000.00	-3,134.25	55.23%
5439 · Professional Fees	1,380.00	3,500.00	-2,120.00	39.43%
5440 · Annual Meeting Expense	0.00	0.00	0.00	0.0%
5441 · External Accounting Fees	1,387.50	0.00	1,387.50	100.0%
5442 · Fire Prevention Offset	637.22	0.00	637.22	100.0%
5443 · Professional Development	209.00	0.00	209.00	100.0%
5444 · Stenographer	0.00	0.00	0.00	0.0%
5500 · Refunds & Abatements	29,236.09	0.00	29,236.09	100.0%
5510 · Transfer to Accrued Benefits Fu	0.00	0.00	0.00	0.0%
5520 · Transfer to Truck Replacement F	0.00	0.00	0.00	0.0%
5520.01 · Restricted- Truck Loan Principa	0.00	54,000.00	-54,000.00	0.0%
5520.02 · Restricted- Truck Loan Interest	0.00	8,400.00	-8,400.00	0.0%
5530 · Restricted - Contingency	1,500.00	10,000.00	-8,500.00	15.0%
5540 · Restricted - Cap Improv Station	50,538.80	42,700.00	7,838.80	118.36%
5550 · Restricted - Legal Claims	11,985.77	0.00	11,985.77	100.0%
5560 · Restricted - Sick Time Payout	30,240.31	5,000.00	25,240.31	604.81%
5600 · Tax - Legal & Collection Fees	833.75	0.00	833.75	100.0%
6025 · Spec. Fund Merger L A & C	0.00			
6030 · Spec. Fund Fire Prevention Exp	17,867.48			
6040 · Spec. Fund Air Cascade Exp	0.00			
6050 · Spec. Fund Fire Alarm Box	7,445.93			
6075 · Tax Sale Fees	38,153.13	0.00	38,153.13	100.0%
6080 · CONSOLIDATION EXPENSE	0.00	0.00	0.00	0.0%
Total Expense	6,254,880.43	7,360,991.00	-1,106,110.57	84.97%
Net Ordinary Income	1,179,922.18	0.00	1,179,922.18	100.0%
Net Income	1,179,922.18	0.00	1,179,922.18	100.0%

Cumberland Fire District

Trial Balance

As of April 30, 2016

	Apr 30, 16	
	Debit	Credit
1001 · Navigant GF Operating	287,915.69	
1002 · FNB HRA Checking	15,144.65	
1003 · FNB HRA Savings	110,238.18	
1004 · FNB Fire Prevention	56,148.32	
1005 · Navigant Savings MM	561,971.73	
1007 · FNB Retiree HealthCare Fund	307,259.95	
1008 · FNB Truck Fund	342,859.15	
1009 · FNB FP Savings	100,024.99	
1010 · Navigant Comm/Training	64,372.12	
1020 · CMEFCU - Comm/Training Acct	0.00	
1140 · Tax Recievable 2004 & prior		60.00
1170 · Tax Recievable 2008 & prior		724.28
1175 · Tax Recievable 2009		885.97
1180 · Tax Receivable 2010		1,233.70
1185 · Tax Recievable 2011		2,522.28
1190 · Tax Recievable 2012		4,319.24
1195 · Tax Recievable 2013		48,986.75
1200 · Tax Receivable 2014		189,783.77
1205 · Tax Recievable 2015	159,313.84	
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		3,728.06
2015 · Union Dues WH	0.00	
2020.1 · State Pension W/H EE 414H (VF1)	0.00	
2020.2 · State Pension WH EE 414H (CF2)	0.00	
2020.3 · State Pension WH EE 414H (CH4)	0.00	
2020.4 · State Pension WH EE 414H (NC5)	0.00	
2025.1 · 457(b) W/H AMI	0.00	
2025.2 · 457(b) W/H NAT	0.00	
2026 · AFLAC		196.74
2027.2 · Garnishment WH (CF2)	0.00	
2027.3 · Garnishment WH (CH4)	0.00	
2027.4 · Garnishment WH (NC5)	0.00	
2035 · CMEFCU - SAVINGS	0.00	
2250 · Deferred Income Tax 2015/2016		159,313.84
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		413,519.38
4000 · Tax Revenues-Current year		6,761,171.62
4001 · Abatement Adjustments	9,874.58	
4005 · Revenue - Past Due Taxes		205,126.03
4007 · NSF Fee Reimbursement Income		324.00
4010 · Interest Income- Past Due Taxes		77,021.93
4015 · Fire Prevention/Plan Review		150,006.16
4050 · Interest Income General Fund		11,971.73
4055 · Interest Income HRA Fund		228.18
4060 · Interest Income Truck Fund		22.65
4065 · Interest Income Fire Prevention		24.99
4070 · Interest Income-Retiremt Health		215.58
4075 · Interest Income Comm/Training		33.05
4105 · Reimbursed Ins.-Former Employee		17,472.12
4110 · Miscellaneous Other Income		25,934.73
4110.1 · Revenue Rescue Income		11,109.00
4110.2 · Insurance Reimbursement		12,123.98
4110.3 · Detail Reimbursement		19,720.72
4110.4 · IOD Ins. Reimbursement		57,085.72
4114 · Income Radio Box Alarm Maint		23,125.00

Cumberland Fire District

Trial Balance

As of April 30, 2016

	Apr 30, 16	
	Debit	Credit
4115 · Tax Sale Fee Income		51,860.00
4200 · Sale of Assets		20,100.00
5111 · Vehicle Gas & Oil	26,531.90	
5112 · Vehicle Repair & Maintenance	67,045.73	
5121 · Equipment Purchases & Upgrading	22,581.59	
5122 · Radio Equip Upgrades & Maint	5,813.97	
5123 · Equipment Supplies & Repairs	3,097.99	
5124 · First Aid Equip & Supplies	7,234.41	
5125 · Equip Testing & Certification	3,505.00	
5126 · Fire Alarm Testing	561.00	
5128 · Communications Upgrades	1,540.00	
5129 · Shared Communications	4,705.73	
5230 · Utilities - Cox	0.00	
5231 · Telephone	15,178.54	
5232 · Electricity	29,462.50	
5233 · Gas & Hot Water	12,335.94	
5234 · Building Supplies, Repair & Imp	35,095.08	
5235 · Air Cascade Maintenance	2,311.78	
5236 · Sewer Assessment & Usage	3,217.08	
5237 · Water Usage Fees	1,699.67	
5238 · Hydrant Fees - Cumb/Pawt	84,304.34	
5340.01 · Salaries - Firefighters	2,342,210.08	
5340.02 · Salaries - Overtime Wages	82,943.88	
5340.03 · Salaries - Holiday Pay	155,886.73	
5340.04 · Salaries - Vacation OT	319,340.08	
5340.05 · Salaries - Sick Pay OT	183,073.35	
5340.06 · Salaries - Personal OT	45,031.40	
5340.07 · Salaries - Other	23,608.81	
5340.08 · Salaries - Longevity Pay	98,057.82	
5340.09 · Salaries - Acting Officer Pay	1,910.03	
5340.10 · Salaries - Detail Pay	15,831.10	
5340.11 · Salaries - Clothing Allowances	46,712.98	
5340.12 · Salaries - Injured on Duty	92,396.17	
5340.13 · Salaries - Education Incentive	7,000.00	
5340.15 · Salaries - IOD Fill In OT	133,125.65	
5341 · Payroll Tax Expenses	270,692.61	
5342 · Pension Plan Expenses	564,340.77	
5343 · Medical Insurance Benefits	0.00	
5343.01 · Healthcare Insurances	712,606.59	
5343.02 · Healthcare Insurance - Retirees	100,577.70	
5343.03 · Healthcare Deductions From Pay		58,660.00
5343.04 · Healthcare Reimbursements	37,905.10	
5343.05 · Healthcare Insurance - Admin	30,058.28	
5344 · Dental Insurance	53,594.56	
5344.01 · Dental Insurance - Retirees	3,862.76	
5344.02 · Dental Insurance - Admin	2,396.80	
5345 · Vision Care	5,100.00	
5346 · Life Insurance Benefits	10,000.00	
5348 · Call Firefighters Stipends	20,370.75	
5349 · Manpower Training	0.00	
5349.01 · Drills & Training	7,628.82	
5349.02 · FP & EMS Training	269.90	
5349.03 · Medical Examinations	1,246.00	
5350 · PT Firefighters Salaries & Wage	0.00	
5350.02 · Part Time - Uniforms/Clothing	228.00	
5351 · Employee Support Health&Welfare	3,746.00	
5352 · Education Tuition Costs	2,446.49	
5411 · Insurances	204,692.00	
5412 · Supplies & Exps - Business Off	4,564.86	
5413 · Treasurer Expenses	2,044.25	
5415 · Finance Management Fee	36,637.50	
5416 · Fire Chief Supplies & Exp	2,108.03	
5418 · Newspaper Advertisements	450.00	
5419 · Computerized Tax Bills	6,487.14	

Cumberland Fire District

Trial Balance

As of April 30, 2016

05/10/16

Accrual Basis

	Apr 30, 16	
	Debit	Credit
5420 · Computerized Payroll Proc. Fees	8,577.00	
5424 · Salaries - Administration Staff	113,033.18	
5425 · Salaries - Clerk	2,400.03	
5427 · Legal & Labor Relation Fees	14,815.00	
5427.01 · Legal - CBA	4,275.00	
5430 · Payroll Taxes - Administrative	8,685.06	
5431 · Part Time Clerks - Tax Season	385.00	
5433 · Bank Service Fees		541.80
5434 · Computer Development Program	4,283.46	
5436 · Office Equipment	3,399.25	
5437 · Tax Collector Expenses	1,543.28	
5438 · Printing & Postage	3,865.75	
5439 · Professional Fees	1,380.00	
5441 · External Accounting Fees	1,387.50	
5442 · Fire Prevention Offset	637.22	
5443 · Professional Development	209.00	
5500 · Refunds & Abatements	29,236.09	
5530 · Restricted - Contingency	1,500.00	
5540 · Restricted - Cap Improv Station	50,538.80	
5550 · Restricted - Legal Claims	11,985.77	
5560 · Restricted - Sick Time Payout	30,240.31	
5600 · Tax - Legal & Collection Fees	833.75	
6025 · Spec. Fund Merger L A & C	0.00	
6030 · Spec. Fund Fire Prevention Exp	17,867.48	
6040 · Spec. Fund Air Cascade Exp	0.00	
6050 · Spec. Fund Fire Alarm Box	7,445.93	
6075 · Tax Sale Fees	38,153.13	
TOTAL	8,330,455.43	8,330,455.43

**Cumberland Fire District
Commissioner's Report
April 2016**

Type	Num	Date	Name	Account	Paid Amount
Check	EFT	04/04/2016	London Health CDH	1002 - FNB HRA Checking 5343.04 · Healthcare Reimbursements 5343.04 · Healthcare Reimbursements 5343.04 · Healthcare Reimbursements 5343.04 · Healthcare Reimbursements 5343.04 · Healthcare Reimbursements	-420.34 -209.76 -147.90 -2.65 -71.50
TOTAL					-852.15
Check	EFT	04/04/2016	Supreme Pizza	1004 - FNB Fire Prevention 6030 · Spec. Fund Fire Prevention Exp	-56.97
TOTAL					-56.97
Check	EFT	04/11/2016	London Health CDH	1002 - FNB HRA Checking 5343.04 · Healthcare Reimbursements	-203.89
TOTAL					-203.89
Check	EFT	04/25/2016	London Health CDH	1002 - FNB HRA Checking 5343.04 · Healthcare Reimbursements	-70.70
TOTAL					-70.70
Check	POS	04/04/2016	Adobe Systems Inc.	1001 - Navigant GF Operating 5412 · Supplies & Exps - Business Off	-16.04
TOTAL					-16.04
Check	POS	04/04/2016	Adobe Systems Inc.	1001 - Navigant GF Operating 5412 · Supplies & Exps - Business Off	-16.04
TOTAL					-16.04
Check	POS	04/08/2016	Postmaster	1001 - Navigant GF Operating 5438 · Printing & Postage	-147.00
TOTAL					-147.00
Check	POS	04/12/2016	POSGuys.com	1001 - Navigant GF Operating 5436 · Office Equipment 5437 · Tax Collector Expenses	-1,070.00 -277.00
TOTAL					-1,347.00
Check	POS	04/14/2016	CODE 42 SOFTWARE	1001 - Navigant GF Operating 5434 · Computer Development Program	-9.99
TOTAL					-9.99
Check	POS	04/21/2016	Adobe Systems Inc.	1001 - Navigant GF Operating 5412 · Supplies & Exps - Business Off	-16.04
TOTAL					-16.04
Check	POS	04/21/2016	Adobe Systems Inc.	1001 - Navigant GF Operating 5412 · Supplies & Exps - Business Off	-16.04
TOTAL					-16.04
Check	POS	04/21/2016	Chesters	1001 - Navigant GF Operating 5437 · Tax Collector Expenses	-85.98
TOTAL					-85.98

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Type	Num	Date	Name	Account	Paid Amount
Check	POS	04/22/2016	M.O.M. 'South	1001 · Navigant GF Operating 5112 · Vehicle Repair & Maintenance	-89.99
TOTAL					-89.99
Check	POS	04/26/2016	Postmaster	1001 · Navigant GF Operating 5438 · Printing & Postage	-13.30
TOTAL					-13.30
Check	POS	04/30/2016	Lowe's	1001 · Navigant GF Operating 5540 · Restricted - Cap Improv Station	-272.69
TOTAL					-272.69
Check	2024	04/01/2016	Timothy M. Bliss, Attorney at Law	1001 · Navigant GF Operating 5427.01 · Legal - CBA	-525.00
TOTAL					-525.00
Check	2025	04/07/2016	State of Rhode Island	1001 · Navigant GF Operating 5349.01 · Drills & Training	-160.00
TOTAL					-160.00
Check	2026	04/07/2016	Allied Auto Parts	1001 · Navigant GF Operating 5112 · Vehicle Repair & Maintenance 5234 · Building Supplies, Repair & Imp	-57.68 -27.02
TOTAL					-84.70
Check	2027	04/07/2016	Michelle D. Baker, Esq.	1001 · Navigant GF Operating 6075 · Tax Sale Fees	-2,450.00
TOTAL					-2,450.00
Check	2028	04/07/2016	Michelle D. Baker, Esq.	1001 · Navigant GF Operating 6075 · Tax Sale Fees	-2,300.00
TOTAL					-2,300.00
Check	2029	04/07/2016	Timothy M. Bliss, Attorney at Law	1001 · Navigant GF Operating 5427.01 · Legal - CBA	-262.50
TOTAL					-262.50
Check	2030	04/07/2016	Cumberland Pest Control, LLC	1001 · Navigant GF Operating 5234 · Building Supplies, Repair & Imp 5234 · Building Supplies, Repair & Imp 5234 · Building Supplies, Repair & Imp	-25.00 -30.00 -25.00
TOTAL					-80.00
Check	2031	04/07/2016	Cyber Communications, Inc	1001 · Navigant GF Operating 5122 · Radio Equip Upgrades & Maint 5122 · Radio Equip Upgrades & Maint	-684.00 -393.00
TOTAL					-1,077.00
Check	2032	04/07/2016	Cox Communications Sta2b	1001 · Navigant GF Operating 5231 · Telephone	-107.92
TOTAL					-107.92
Check	2033	04/07/2016	CallBack Staffing Solutions	1001 · Navigant GF Operating 5129 · Shared Communications	-105.47
TOTAL					-105.47

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Type	Num	Date	Name	Account	Paid Amount
Check	2034	04/07/2016	EXXONMOBIL	1001 · Navigant GF Operating	
				5111 · Vehicle Gas & Oil	-298.35
TOTAL					-298.35
Check	2035	04/07/2016	Emergency Reporting	1001 · Navigant GF Operating	
				5129 · Shared Communications	-405.67
TOTAL					-405.67
Check	2036	04/07/2016	NAPA Auto Parts	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-11.58
				5112 · Vehicle Repair & Maintenance	-28.47
				5112 · Vehicle Repair & Maintenance	-38.22
				5234 · Building Supplies, Repair & Imp	3.23
				5234 · Building Supplies, Repair & Imp	-22.47
TOTAL					-97.51
Check	2037	04/07/2016	National Grid Elec Sta4L	1001 · Navigant GF Operating	
				5232 · Electricity	-31.44
TOTAL					-31.44
Check	2038	04/07/2016	National Grid Elec Sta5L	1001 · Navigant GF Operating	
				5232 · Electricity	-31.44
TOTAL					-31.44
Check	2039	04/07/2016	Petty Cash	1001 · Navigant GF Operating	
				5438 · Printing & Postage	-16.07
				5413 · Treasurer Expenses	-96.25
				5234 · Building Supplies, Repair & Imp	-116.04
TOTAL					-228.36
Check	2040	04/07/2016	Prescott H. Peirce Co. Inc.	1001 · Navigant GF Operating	
				5123 · Equipment Supplies & Repairs	-266.25
TOTAL					-266.25
Check	2041	04/07/2016	Auto Services, Inc.	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-177.25
TOTAL					-177.25
Check	2042	04/07/2016	Roger's Ace Hardware Inc	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-13.77
				5234 · Building Supplies, Repair & Imp	-19.45
TOTAL					-33.22
Check	2043	04/07/2016	Simon's Supply	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-26.09
TOTAL					-26.09
Check	2044	04/07/2016	Verizon Wireless Sta5	1001 · Navigant GF Operating	
				5231 · Telephone	-180.21
TOTAL					-180.21
Check	2045	04/07/2016	The Valley Breeze	1001 · Navigant GF Operating	
				5418 · Newspaper Advertisements	-120.00
TOTAL					-120.00

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Type	Num	Date	Name	Account	Paid Amount
Check	2046	04/07/2016	W.B. Mason Co., Inc	1001 · Navigant GF Operating	
				5413 · Treasurer Expenses	-44.10
TOTAL					-44.10
Check	2047	04/07/2016	TH Malloy & Sons, Inc	1001 · Navigant GF Operating	
				5111 · Vehicle Gas & Oil	-1,516.54
TOTAL					-1,516.54
Check	2048	04/08/2016	Kelley Nickson Morris	1001 · Navigant GF Operating	
				5427 · Legal & Labor Relation Fees	-1,125.00
TOTAL					-1,125.00
Check	2049	04/08/2016	Kelley Nickson Morris	1001 · Navigant GF Operating	
				5427 · Legal & Labor Relation Fees	-1,537.50
TOTAL					-1,537.50
Check	2050	04/08/2016	Cox Communications Sta2a	1001 · Navigant GF Operating	
				5231 · Telephone	-69.00
TOTAL					-69.00
Check	2051	04/08/2016	Kelley Nickson Morris	1001 · Navigant GF Operating	
				5427 · Legal & Labor Relation Fees	-1,562.50
TOTAL					-1,562.50
Check	2052	04/12/2016	Eric Vennes Plastering	1001 · Navigant GF Operating	
				5540 · Restricted - Cap Improv Station	-2,000.00
TOTAL					-2,000.00
Check	2053	04/14/2016	Bay Business Machines, Inc	1001 · Navigant GF Operating	
				5436 · Office Equipment	-40.51
TOTAL					-40.51
Check	2054	04/14/2016	Blue Cross Blue Shield -MCA	1001 · Navigant GF Operating	
				5343.02 · Healthcare Insurance - Reti...	-879.00
TOTAL					-879.00
Check	2055	04/14/2016	London Health Administrators	1001 · Navigant GF Operating	
				5343.04 · Healthcare Reimbursements	-255.00
				5343.04 · Healthcare Reimbursements	-263.50
				5343.04 · Healthcare Reimbursements	-263.50
TOTAL					-782.00
Check	2056	04/14/2016	C.L. Marine, Inc.	1001 · Navigant GF Operating	
				5123 · Equipment Supplies & Repairs	-145.52
TOTAL					-145.52
Check	2057	04/14/2016	Hinckley Allen	1001 · Navigant GF Operating	
				5550 · Restricted - Legal Claims	-48.03
				5550 · Restricted - Legal Claims	-48.03
				5550 · Restricted - Legal Claims	-48.03
				5550 · Restricted - Legal Claims	-48.03
TOTAL					-192.12

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Type	Num	Date	Name	Account	Paid Amount
Check	2058	04/14/2016	Janitech	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-162.05
				5234 · Building Supplies, Repair & Imp	-321.83
TOTAL					-483.88
Check	2059	04/14/2016	Kenneth Finlay	1001 · Navigant GF Operating	
				5540 · Restricted - Cap Improv Station	-186.45
TOTAL					-186.45
Check	2060	04/14/2016	National Grid Elec Sta2	1001 · Navigant GF Operating	
				5232 · Electricity	-304.96
TOTAL					-304.96
Check	2061	04/14/2016	National Grid Gas Sta4	1001 · Navigant GF Operating	
				5233 · Gas & Hot Water	-364.43
TOTAL					-364.43
Check	2062	04/14/2016	National Grid Elec Sta5	1001 · Navigant GF Operating	
				5232 · Electricity	-410.13
TOTAL					-410.13
Check	2063	04/14/2016	National Grid Elec Sta5A	1001 · Navigant GF Operating	
				5232 · Electricity	-20.24
TOTAL					-20.24
Check	2064	04/14/2016	National Grid Gas Sta2	1001 · Navigant GF Operating	
				5233 · Gas & Hot Water	-345.96
TOTAL					-345.96
Check	2065	04/14/2016	National Grid Gas Sta1	1001 · Navigant GF Operating	
				5233 · Gas & Hot Water	-513.42
TOTAL					-513.42
Check	2066	04/14/2016	National Grid Gas Sta5	1001 · Navigant GF Operating	
				5233 · Gas & Hot Water	-321.75
TOTAL					-321.75
Check	2067	04/14/2016	National Grid Elec Sta1	1001 · Navigant GF Operating	
				5232 · Electricity	-780.37
TOTAL					-780.37
Check	2068	04/14/2016	National Grid Gas Sta5A	1001 · Navigant GF Operating	
				5233 · Gas & Hot Water	-82.00
TOTAL					-82.00
Check	2069	04/14/2016	The Valley Breeze	1001 · Navigant GF Operating	
				5418 · Newspaper Advertisements	-150.00
TOTAL					-150.00
Check	2070	04/14/2016	The UPS Store # 4893	1001 · Navigant GF Operating	
				5438 · Printing & Postage	-12.40
TOTAL					-12.40

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Type	Num	Date	Name	Account	Paid Amount
Check	2071	04/14/2016	Michelle D. Baker, Esq.	1001 · Navigant GF Operating	
				6075 · Tax Sale Fees	-2,450.00
TOTAL					-2,450.00
Check	2072	04/14/2016	Michelle D. Baker, Esq.	1001 · Navigant GF Operating	
				6075 · Tax Sale Fees	-2,425.00
TOTAL					-2,425.00
Check	2073	04/20/2016	Agera Energy	1001 · Navigant GF Operating	
				5232 · Electricity	-398.61
TOTAL					-398.61
Check	2074	04/20/2016	Kevin Clarke	1001 · Navigant GF Operating	
				5343.02 · Healthcare Insurance - Reti...	-43.92
TOTAL					-43.92
Check	2075	04/20/2016	Ace Armature Co., Inc	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-148.00
TOTAL					-148.00
Check	2076	04/20/2016	Blue Cross & Blue Shield	1001 · Navigant GF Operating	
				5343.01 · Healthcare Insurances	-65,354.05
				5343.02 · Healthcare Insurance - Reti...	-8,311.58
				5343.05 · Healthcare Insurance - Admin	-4,326.57
TOTAL					-77,992.20
Check	2077	04/20/2016	Cox Communications Sta5	1001 · Navigant GF Operating	
				5231 · Telephone	-224.50
TOTAL					-224.50
Check	2078	04/20/2016	Cox Communications Sta1	1001 · Navigant GF Operating	
				5231 · Telephone	-122.07
TOTAL					-122.07
Check	2079	04/20/2016	Delta Dental	1001 · Navigant GF Operating	
				5344 · Dental Insurance	-4,880.00
				5344.01 · Dental Insurance - Retirees	-351.16
				5344.02 · Dental Insurance - Admin	-359.52
TOTAL					-5,590.68
Check	2080	04/20/2016	Janitech	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-181.40
TOTAL					-181.40
Check	2081	04/20/2016	Narragansett Bay Comm Sta1	1001 · Navigant GF Operating	
				5236 · Sewer Assessment & Usage	-93.55
TOTAL					-93.55
Check	2082	04/20/2016	Narragansett Bay Comm Sta2	1001 · Navigant GF Operating	
				5236 · Sewer Assessment & Usage	-74.96
TOTAL					-74.96
Check	2083	04/20/2016	Narragansett Bay Comm Sta4	1001 · Navigant GF Operating	
				5236 · Sewer Assessment & Usage	-43.69
TOTAL					-43.69

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Type	Num	Date	Name	Account	Paid Amount
Check	2084	04/20/2016	National Grid Elec Sta4	1001 · Navigant GF Operating 5232 · Electricity	-534.05
TOTAL					-534.05
Check	2085	04/20/2016	Pawtucket Water Supply -Hydrants	1001 · Navigant GF Operating 5238 · Hydrant Fees - Cumb/Pawt	-11,157.37
TOTAL					-11,157.37
Check	2086	04/20/2016	Pawtucket Water Supply Board	1001 · Navigant GF Operating 5237 · Water Usage Fees	-39.51
TOTAL					-39.51
Check	2087	04/20/2016	Shell Fleet Plus	1001 · Navigant GF Operating 5111 · Vehicle Gas & Oil	-49.58
TOTAL					-49.58
Check	2088	04/20/2016	Tire Doctor LLC	1001 · Navigant GF Operating 5112 · Vehicle Repair & Maintenance 5112 · Vehicle Repair & Maintenance 5112 · Vehicle Repair & Maintenance	-1,252.00 120.00 -214.00
TOTAL					-1,346.00
Check	2089	04/20/2016	The Valley Breeze	1001 · Navigant GF Operating 6075 · Tax Sale Fees	-505.00
TOTAL					-505.00
Check	2090	04/20/2016	Verizon Wireless Sta2	1001 · Navigant GF Operating 5231 · Telephone	-40.01
TOTAL					-40.01
Check	2091	04/20/2016	Verizon Wireless Sta4	1001 · Navigant GF Operating 5231 · Telephone	-80.04
TOTAL					-80.04
Check	2092	04/20/2016	W.B. Mason Co., Inc	1001 · Navigant GF Operating 5437 · Tax Collector Expenses	-14.55
TOTAL					-14.55
Check	2093	04/20/2016	Fresh Flooring	1001 · Navigant GF Operating 5540 · Restricted - Cap Improv Station	-2,555.00
TOTAL					-2,555.00
Check	2094	04/27/2016	A. Charpentier Power Systems	1001 · Navigant GF Operating 5234 · Building Supplies, Repair & Imp	-1,937.90
TOTAL					-1,937.90
Check	2095	04/27/2016	A. Charpentier Power Systems	1001 · Navigant GF Operating 5234 · Building Supplies, Repair & Imp	-1,507.20
TOTAL					-1,507.20
Check	2096	04/27/2016	C & S Specialty, Inc.	1001 · Navigant GF Operating 5121 · Equipment Purchases & Upgra...	-104.58
TOTAL					-104.58

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Type	Num	Date	Name	Account	Paid Amount
Check	2097	04/27/2016	Simon's Supply	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-10.11
TOTAL					-10.11
Check	2098	04/27/2016	Belmont Springs	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-41.73
				5234 · Building Supplies, Repair & Imp	-28.40
				5234 · Building Supplies, Repair & Imp	-24.88
				5234 · Building Supplies, Repair & Imp	-41.54
TOTAL					-136.55
Check	2099	04/27/2016	Cox Communications Sta2	1001 · Navigant GF Operating	
				5231 · Telephone	-64.64
TOTAL					-64.64
Check	2100	04/27/2016	TRIPP - Batteries Plus	1001 · Navigant GF Operating	
				5123 · Equipment Supplies & Repairs	-124.80
				5234 · Building Supplies, Repair & Imp	-16.95
TOTAL					-141.75
Check	2101	04/27/2016	ICSC	1001 · Navigant GF Operating	
				5235 · Air Cascade Maintenance	-429.85
TOTAL					-429.85
Check	2102	04/27/2016	Moore Medical	1001 · Navigant GF Operating	
				5124 · First Aid Equip & Supplies	-295.87
TOTAL					-295.87
Check	2103	04/27/2016	Shell Fleet Plus	1001 · Navigant GF Operating	
				5111 · Vehicle Gas & Oil	-121.87
TOTAL					-121.87
Check	2104	04/27/2016	Staples Credit	1001 · Navigant GF Operating	
				5437 · Tax Collector Expenses	-83.55
				5437 · Tax Collector Expenses	-5.95
TOTAL					-89.50
Check	2105	04/27/2016	Tire Doctor LLC	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-448.00
TOTAL					-448.00
Check	2106	04/27/2016	Verizon	1001 · Navigant GF Operating	
				5231 · Telephone	-446.35
TOTAL					-446.35
Check	2107	04/27/2016	The Valley Breeze	1001 · Navigant GF Operating	
				6075 · Tax Sale Fees	-150.00
				5418 · Newspaper Advertisements	-180.00
TOTAL					-330.00
Check	2108	04/27/2016	Verizon Wireless Sta1A	1001 · Navigant GF Operating	
				5231 · Telephone	-25.48
TOTAL					-25.48

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Type	Num	Date	Name	Account	Paid Amount
Check	2109	04/27/2016	Verizon Wireless Sta1	1001 · Navigant GF Operating 5231 · Telephone	-80.04
TOTAL					-80.04
Check	2110	04/27/2016	Video Artistry	1001 · Navigant GF Operating 5439 · Professional Fees	-180.00
TOTAL					-180.00
Check	2111	04/27/2016	Woonsocket Door	1001 · Navigant GF Operating 5234 · Building Supplies, Repair & Imp	-540.00
TOTAL					-540.00