



Cumberland Fire Department

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

Monthly Financial Report

prepared by the CFD Finance Department

for month ending
November 30, 2015

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

FINANCE DEPARTMENT MEMORANDUM

To: Honorable Members, Cumberland Fire District Committee

From: Finance Director Thomas Bruce *TB*

Date: 12/4/15

Re: Finance Department Report for Month Ending 11/30/15

The purpose of the following listed reports and attached information is to provide an unaudited partial year summary of the financial status of the Cumberland Fire Department for the five-month period of July 1 to November 30, 2015.

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

Please note that the five regular monthly reports listed above are in **draft** form. The Finance Department, in response to a request from Committee Chairman Lemois, is pleased to distribute these 11/30 reports very early on the fourth day of the subsequent month. Our Assistant Business Manager Beth Markey worked quickly to record all November accounting activity related to information received by the District as of yesterday, 12/3. Expenditure data has been completely posted and is reflected in the reports.

However, the District, as of yesterday, had not yet received certain bank statements and other posting media which enables confirmation of revenue collections and serves as a basis of standard month end bookkeeping entries.

To offset our lack of tax and receivable information in the accounting system, I have listed tax revenue data below in this narrative as reported by an alternate source --- our Vision Tax Collection System. Distribution of these reports, with nearly complete content, is nevertheless of value to our group today, other community members attending our meeting on Tuesday as well as availability on our website.

Tax Revenues – Current and Prior Year – Accts. 4000 & 4005: Based on data from our Vision Collection System, \$149,129 was collected for 2015 taxes. This amount resulted in attaining a year-to-date collection total of \$6,261,903, or 88%, of our July, 2015 tax levy. Other tax related values include:

- 2015 Tax Receivables November 30...\$817,503
 - Prior Year Taxes Collected ...\$63,849
- Interest on Prior Year Taxes Collected in November ...\$13,050

CFD Finance Department -- Staff Development and Training

The Finance Department includes four administrative and fiscal team members who each apply specialized experience and skill sets while effectively serving the District. District management must continually promote and enable reoccurring training and cross training opportunities for our administrative staff. This essential process will usually result in positive professional development as well as greater employee satisfaction and enrichment.

With valuable advice provided last month by Fire Committee members Lemois, Matta and Champagne, Business Manager Diane Karolyshyn and I have planned and started an administrative training program for the four Finance staff members.

The plan, which should exist as permanent process, is initially being applied to two positions --- Business Manager and Accounts Payable Clerk. Diane is focusing on personnel supervision duties which started with the July change for her to Business Manager. Compared to other aspects of business administration, supervising employees can present the greatest management challenges of any organization including our small Finance Department. Basic managerial planning and control functions need to be completed regardless of employee related factors and limitations. Also, Diane will be attending off-site training specifically regarding this potentially difficult change resultant from the addition of employee supervision duties.

Joan Lariveriere, our Accounts Payable Clerk, has received substantial training in meetings with Diane and myself. For this position and eventually for all staff, documentation is a "must" in terms of all tasks, procedures and other requirements, listed in the Fire Committee approved job specifications.

We designed and now utilize a required form entitled, "Administrative Training Record". A blank form is included after the end of this memorandum. For each in-house training session, the employee being trained completes and signs the form with a listing of each item trained. Then, the supervisor must provide signed approval of the form, and if needed, adjustments to the form may need to be made by the staff member trained to enable the supervisor to sign the approval.

The valuable benefits are numerous as a result of conducting the trainings and utilizing this form and filing it in the official employee personnel file. As a priority, personnel files need to be established for this group. The forms are especially valuable at times of periodic performance evaluations. Also, the training sessions should occasionally focus on cross training of other staff duties and also, the sessions are a valuable opportunity to explain and train new procedures or use of new software programs.

In regard to my development of the Accounting Procedures Manual, I completed the Accounts Payable Procedures section, as the training for this position was completed. This allowed for equivalent and accurate details concerning defined procedures in the manual to be synchronized with the detailed content of the actual training of the employee by the supervisor which I basically observed.

Draft Audit Statements: Schedule of Summarized Results for the Four Districts

We received partial draft audit reports in time for our November 21 meeting at the library. The information provided exceeded my expectations for "draft" statements in terms of the number of reports and the level of detail. I was very satisfied with and appreciate the performance of our audit firm, PP&A, in terms of their staff, Mailee and Jo-Anne, working to deliver this information and meeting our deadline.

Draft Audit Statements: Schedule of Summarized Results for the Four Districts, continued

Comparing important financial values between the four districts can be difficult. I completed and have used this particular schedule in recent meetings. All figures are reports in the draft audit statements. I provided it to the Valley Breeze for use as a source of information in their article published in their edition of yesterday, 12/3.

Cumberland Fire Department --- Fiscal Year Ending 6/30/15						
<u>Statistical Summary (000)</u>	<u>CFD/Ashton</u>	<u>Cumb. Hill</u>	<u>N. Cumberland</u>	<u>Valley Falls</u>		<u>Totals</u>
Cash -- non-designated	\$ 101	\$ 506	\$ 569	\$ 21		\$ 1,197
Taxes Receivable	\$ 53	\$ 43	\$ 136	\$ 79		\$ 311
Liabilities	\$ 85	\$ 94	\$ 201	\$ 274		\$ 654
Net Pension Obligation	\$ -	\$ -	\$ -	\$ -		\$ -
Fund Balance -- Unassigned	\$ 72	\$ 455	\$ 458	\$ (174)		\$ 811
FY'15 Oper. Surplus/(Def)	\$ (255)	\$ 236	\$ (306)	\$ (628)		\$ (953)

Comments/Highlights/Financial Strengths:

What do these numbers listed in the table (IN TOTAL - ALL FOUR DISTRICTS COMBINED) reflect for the July 1 starting financial position the new town wide district, the new town wide district and its fiscal stability?

- Variation of Quick Ratio equals cash \$1,197 divided by liabilities \$654 equals 1.83. Approximates healthy benchmark value of 2.00.
- Unassigned fund balance amount of \$811,000 as a percentage of budget (\$7.6 million) equals 10.67%. Common minimum value set by policy is (10). Five weeks of operating expenses is funded by an amount of \$800,000. Our fund balance needs to grow and occasionally portions of this amount may be reserved for a special purpose or transferred to a special fund. Reserves and transfers which are budgeted do not result in deficit pressure.
- Taxes Receivables of approximately \$311,000 is an acceptable 4.3% of the annual tax levy. This percentage should not increase and should be lowered over a multi-year period. This reflects all prior year taxes; not just the FY'14 levy.
- Fully funded pension costs per State retirement system requirements. Net Pension Obligation NPO = zero. Positive condition that is not characteristics of TOC police or Woonsocket pension funds.
- Proportionately very small OPEB costs--- one district had retiree health benefits (very small group).
- Long term liabilities limited to only one fire truck loan \$152,000 and for public safety, a proportionately typical amount accrued compensated absences \$683,000.
- Not all highlights are positive. One negative. Two districts used fund balance to balance the '14-'15 budget. Deficits resulted; also one other district set an annual budget with insufficient supporting revenue resulting in a very large deficit amount.

Use of fund balance as a component of our annual revenue should not be practiced.

If you have questions or comments regarding any of these reports or any financial matter, please call me at my cell #401-474-6281 or email me at tbruce@cumberlandfire.org.

Thank you. Tom Bruce

CUMBERLAND FIRE DISTRICT ADMINISTRATIVE
TRAINING RECORD

Date of Training

Session: _____

Page _____ **of** _____

TRAINING SESSION CONTENT: PROCEDURES, TASKS AND WORK PROCESSES:

USE ADDITIONAL PAGES IF NEEDED

1.

2.

3.

4.

5.

** Blank Form **
Example

PLEASE SIGN----TRAINING PROVIDED BY: _____

PLEASE SIGN----TRAINING RECEIVED BY: _____

PLEASE PROVIDE YOUR COMMENTS AND THOUGHTS ON THIS TRAINING AND SUBJECT:

Observers: _____

Resources: _____

Special notes: _____

8:22 AM

12/04/15

Accrual Basis

Cumberland Fire District

Profit & Loss Budget vs. Actual

July 2015 through June 2016

	Jul '15 - Jun 16	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Tax Revenues-Current year	6,112,774.18	7,103,011.00	-990,236.82	86.1%
4001 · Abatement Adjustments	-9,874.58			
4005 · Revenue - Past Due Taxes	46,760.41	260,000.00	-213,239.59	18.0%
4007 · NSF Fee Reimbursement Income	252.00			
4010 · Interest Income- Past Due Taxes	28,197.44			
4015 · Fire Prevention/Plan Review	120,536.00			
4050 · Interest Income General Fund	7,430.44			
4055 · Interest Income HRA Fund	111.89			
4065 · Interest Income Fire Prevention	0.00			
4075 · Interest Income Comm/Training	17.80			
4105 · Reimbursed Insurance-Former EE	9,097.86			
4110 · Miscellaneous Other Income	18,129.98			
4110.1 · Revenue Rescue Income	2,352.00			
4110.2 · Insurance Reimbursement	24,945.06			
4114 · Income Radio Box Alarm Maint	21,125.00			
4115 · Tax Sale Fee Income	1,341.87			
Total Income	6,383,197.35	7,363,011.00	-979,813.65	86.7%
Expense				
5111 · Vehicle Gas & Oil	12,238.09	65,000.00	-52,761.91	18.8%
5112 · Vehicle Repair & Maintenance	35,069.54	77,000.00	-41,930.46	45.5%
5121 · Upgrading & Equipment Purchases	11,450.61	30,000.00	-18,549.39	38.2%
5122 · Radio Equipment Upgrades & Main	3,190.03	5,000.00	-1,809.97	63.8%
5123 · Equipment Supplies & Repairs	1,673.67	7,500.00	-5,826.33	22.3%
5124 · First Aid Equipment & Suppl	3,229.62	10,000.00	-6,770.38	32.3%
5125 · Equipment Testing & Certificati	3,375.00	2,800.00	575.00	120.5%
5126 · Fire Alarm	0.00	1,500.00	-1,500.00	0.0%
5127 · Furnishings	0.00	2,000.00	-2,000.00	0.0%
5128 · Communications Upgrades	1,540.00	1,000.00	540.00	154.0%
5129 · Shared Communications	2,661.17	2,000.00	661.17	133.1%
5130 · Truck Tires	0.00	0.00	0.00	0.0%
5230 · Utilities - Cox	69.00	600.00	-531.00	11.5%
5231 · Telephone	7,711.15	20,000.00	-12,288.85	38.6%
5232 · Electricity	15,398.40	35,000.00	-19,601.60	44.0%
5233 · Gas & Hot Water	2,046.93	22,000.00	-19,953.07	9.3%
5234 · Building Supplies, Repair & Imp	15,621.85	42,000.00	-26,378.15	37.2%
5235 · Air Cascade Maintenance	190.00	950.00	-760.00	20.0%
5236 · Sewer Assessment & Usage	1,405.61	2,800.00	-1,394.39	50.2%
5237 · Water Usage Fees	1,253.33	20,000.00	-18,746.67	6.3%
5238 · Hydrant Fees - Cumb/Pawt	303,694.60	219,364.00	84,330.60	138.4%
5340 · Firefighter Salaries & Wages	0.00	0.00	0.00	0.0%
5340.01 · Salaries - Firefighters	1,176,076.38	2,871,927.00	-1,695,850.62	41.0%
5340.02 · Salaries - Overtime Wages	112,745.58	0.00	112,745.58	100.0%
5340.03 · Salaries - Holiday Pay	70,882.79	164,775.00	-93,892.21	43.0%
5340.04 · Salaries - Vacation OT	203,765.80	373,848.00	-170,082.20	54.5%
5340.05 · Salaries - Sick Pay OT	80,350.39	79,083.00	1,267.39	101.6%
5340.06 · Salaries - Personal OT	23,427.89	65,184.00	-41,756.11	35.9%
5340.07 · Salaries - Other	5,389.71	0.00	5,389.71	100.0%
5340.08 · Salaries - Longevity Pay	48,066.04	108,536.00	-60,469.96	44.3%
5340.09 · Salaries - Acting Officer Pay	1,087.13	0.00	1,087.13	100.0%
5340.10 · Salaries - Detail Pay	11,577.20	0.00	11,577.20	100.0%
5340.11 · Salaries - Clothing Allowances	46,300.00	54,900.00	-8,600.00	84.3%
5340.12 · Salaries - Injured on duty	14,674.66	0.00	14,674.66	100.0%
5340.13 · Salaries - Education Incentive	7,000.00	7,500.00	-500.00	93.3%
5340.14 · Salaries - EMT Incentive	0.00	80,400.00	-80,400.00	0.0%
5341 · Payroll Tax Expenses	140,611.64	308,375.00	-167,763.36	45.6%
5342 · Pension Plan Expenses	280,755.00	738,516.00	-457,761.00	38.0%
5343 · Medical Insurance Benefits	0.00	0.00	0.00	0.0%
5343.01 · Healthcare Insurances	446,294.53	783,662.00	-337,367.47	56.9%
5343.02 · Healthcare Insurance - Retirees	4,595.26	144,000.00	-139,404.74	3.2%
5343.03 · Healthcare deductions from pay	-28,035.00	-66,300.00	38,265.00	42.3%
5343.04 · Healthcare Reimbursements	18,826.97	160,000.00	-141,173.03	11.8%
5344 · Dental Insurance	32,140.40	67,099.00	-34,958.60	47.9%

8:22 AM

12/04/15

Accrual Basis

Cumberland Fire District

Profit & Loss Budget vs. Actual

July 2015 through June 2016

	Jul '15 - Jun 16	Budget	\$ Over Budget	% of Budget
5345 · Vision Care	5,100.00	5,150.00	-50.00	99.0%
5346 · Life Insurance Benefits	10,000.00	10,350.00	-350.00	96.6%
5348 · Call Firefighters Stipends	9,415.00	47,000.00	-37,585.00	20.0%
5349 · Manpower Training	-2,628.50	0.00	-2,628.50	100.0%
5349.01 · Drills & Training	1,730.00	17,750.00	-16,020.00	9.7%
5349.02 · FP & EMS Training	189.90	3,000.00	-2,810.10	6.3%
5349.03 · Medical Examinations	0.00	3,000.00	-3,000.00	0.0%
5350 · PT Firefighters Salaries & Wage	0.00	0.00	0.00	0.0%
5350.01 · Salaries - Part Time FF's	0.00	20,592.00	-20,592.00	0.0%
5350.02 · Part Time - Uniforms/Clothing	0.00	500.00	-500.00	0.0%
5351 · Employee Support Health&Welfare	3,746.00	2,000.00	1,746.00	187.3%
5352 · Education Tuition Costs	198.99	18,000.00	-17,801.01	1.1%
5411 · Insurances	176,890.00	310,000.00	-133,110.00	57.1%
5412 · Supplies & Exps - Business Off	3,853.38	3,000.00	853.38	128.4%
5413 · Treasurer Expenses	401.17	3,000.00	-2,598.83	13.4%
5415 · Finance Management Fee	22,612.50	78,000.00	-55,387.50	29.0%
5416 · Fire Chief Supplies & Exp	2,453.20	2,000.00	453.20	122.7%
5418 · Newspaper Advertisements	0.00	750.00	-750.00	0.0%
5419 · Computerized Tax Bills	6,487.14	6,000.00	487.14	108.1%
5420 · Computerized Payroll Proc. Fees	4,742.40	8,000.00	-3,257.60	59.3%
5422 · District Commissioner Stipends	0.00	0.00	0.00	0.0%
5422.01 · Stipends - Committee Members	0.00	0.00	0.00	0.0%
5422.02 · Stipends - Committee Members St	0.00	0.00	0.00	0.0%
5424 · Salaries - Administration Staff	54,351.57	128,900.00	-74,548.43	42.2%
5425 · Salaries - Clerk	1,066.68	3,200.00	-2,133.32	33.3%
5427 · Legal & Labor Relation Fees	2,573.25	12,000.00	-9,426.75	21.4%
5428 · Moderator Stipends	0.00	0.00	0.00	0.0%
5429 · District Accountant Stipend	0.00	0.00	0.00	0.0%
5430 · Payroll Taxes - Administrative	0.00	16,000.00	-16,000.00	0.0%
5431 · Part Time Clerks - Tax Season	385.00	10,000.00	-9,615.00	3.9%
5432 · Affiliated Fire Associations	0.00	450.00	-450.00	0.0%
5433 · Bank Service Fees	-565.80	1,250.00	-1,815.80	-45.3%
5434 · Computer Development Program	3,507.96	3,500.00	7.96	100.2%
5435 · Grants - Matching Funds	0.00	5,000.00	-5,000.00	0.0%
5436 · Office Equipment	1,150.80	3,000.00	-1,849.20	38.4%
5437 · Tax Collector Expenses	664.91	3,000.00	-2,335.09	22.2%
5438 · Printing & Postage	1,398.63	7,000.00	-5,601.37	20.0%
5439 · Professional Fees	1,200.00	3,500.00	-2,300.00	34.3%
5440 · Annual Meeting Expense	0.00	0.00	0.00	0.0%
5441 · External Accounting Fees	420.00	0.00	420.00	100.0%
5442 · Fire Prevention Offset	175.00	0.00	175.00	100.0%
5443 · Professional Development	0.00	0.00	0.00	0.0%
5444 · Stenographer	0.00	0.00	0.00	0.0%
5500 · Refunds & Abatements	29,226.57	0.00	29,226.57	100.0%
5510 · Transfer to Accrued Benefits Fu	0.00	0.00	0.00	0.0%
5520 · Transfer to Truck Replacement F	0.00	0.00	0.00	0.0%
5520.01 · Restricted - Truck Loan Princ	0.00	54,000.00	-54,000.00	0.0%
5520.02 · Restricted - Truck Loan Interes	0.00	8,400.00	-8,400.00	0.0%
5530 · Restricted - Contingency	876.83	10,000.00	-9,123.17	8.8%
5540 · Restricted - Cap Improvs Statio	18,231.71	42,700.00	-24,468.29	42.7%
5550 · Restricted - Legal Claims	1,746.84	0.00	1,746.84	100.0%
5560 · Restricted - Sick Time Payout	0.00	5,000.00	-5,000.00	0.0%
5600 · Tax - Legal & Collection Fees	200.00	0.00	200.00	100.0%
6025 · Spec. Fund Merger L A & C	36,666.00			
6030 · Spec. Fund Fire Prevention Exp	7,109.88			
6040 · Spec. Fund Air Cascade Exp	835.33			
6050 · Spec. Fund Fire Alarm Box	7,445.93			
6075 · Tax Sale Fees	0.00	0.00	0.00	0.0%
Total Expense	3,532,209.24	7,363,011.00	-3,830,801.76	48.0%
Net Ordinary Income	2,850,988.11	0.00	2,850,988.11	100.0%
Net Income	2,850,988.11	0.00	2,850,988.11	100.0%

8:10 AM

12/04/15

Accrual Basis

Cumberland Fire District
Trial Balance
As of November 30, 2015

	Nov 30, 15	
	Debit	Credit
1001 · Navigant GF Operating	902,169.98	
1002 · FNB HRA Checking	7,697.03	
1003 · FNB HRA Savings	135,121.89	
1004 · FNB Fire Prevention	115,709.37	
1005 · Navigant Savings MM	1,807,430.44	
1010 · Navigant Comm/Training	21,125.00	
1020 · CMEFCU - Comm/Training Acct	40,329.51	
1140 · Tax Recievable 2004 & prior		60.00
1170 · Tax Recievable 2008 & prior		724.28
1175 · Tax Recievable 2009		885.97
1180 · Tax Receivable 2010		1,047.73
1185 · Tax Recievable 2011		1,836.04
1190 · Tax Recievable 2012		2,578.41
1195 · Tax Recievable 2013		33,076.83
1200 · Tax Receivable 2014		113,790.31
1205 · Tax Recievable 2015	817,502.46	
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		8,171.04
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	54.00	
2027.2 · Garnishment WH (CF2)	0.00	
2027.3 · Garnishment WH (CH4)	0.00	
2027.4 · Garnishment WH (NC5)	0.00	
2035 · CMEFCU - SAVINGS	0.00	
2250 · Deferred Income Tax 2015/2016		966,631.45
2520.1 · ACC. Retirement (ER)(VF1)	0.00	
2520.2 · ACC. Retirement (ER)(CF2)	0.00	
2520.3 · ACC. Retirement (ER)(CH4)	0.00	
2520.4 · ACC. Retirement (ER)(NC5)	0.00	
3200 · Unrestricted Net Assets		1,302.43
3300 · Fund Balance transfer from Old	136,422.36	
4000 · Tax Revenues-Current year		6,112,774.18
4001 · Abatement Adjustments	9,874.58	
4005 · Revenue - Past Due Taxes		46,760.41
4007 · NSF Fee Reimbursement Income		252.00
4010 · Interest Income- Past Due Taxes		27,538.86
4015 · Fire Prevention/Plan Review		120,266.00
4050 · Interest Income General Fund		7,430.44
4055 · Interest Income HRA Fund		111.89
4065 · Interest Income Fire Prevention	0.00	
4075 · Interest Income Comm/Training		17.80
4105 · Reimbursed Insurance-Former EE		8,978.02
4110 · Miscellaneous Other Income		18,129.98
4110.1 · Revenue Rescue Income		2,352.00
4110.2 · Insurance Reimbursement		24,945.06
4114 · Income Radio Box Alarm Maint		21,125.00
4115 · Tax Sale Fee Income		1,338.82
5111 · Vehicle Gas & Oil	12,104.44	
5112 · Vehicle Repair & Maintenance	33,444.99	
5121 · Upgrading & Equipment Purchases	11,450.61	
5122 · Radio Equipment Upgrades & Main	3,190.03	
5123 · Equipment Supplies & Repairs	1,673.67	
5124 · First Aid Equipment & Suppl	3,074.46	

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12/04/15

Accrual Basis

Cumberland Fire District
Trial Balance
As of November 30, 2015

	Nov 30, 15	
	Debit	Credit
5125 · Equipment Testing & Certificati	3,375.00	
5128 · Communications Upgrades	1,540.00	
5129 · Shared Communications	2,150.03	
5230 · Utilities - Cox	69.00	
5231 · Telephone	7,264.90	
5232 · Electricity	15,337.08	
5233 · Gas & Hot Water	2,046.93	
5234 · Building Supplies, Repair & Imp	14,826.34	
5235 · Air Cascade Maintenance	190.00	
5236 · Sewer Assessment & Usage	1,065.61	
5237 · Water Usage Fees	1,253.33	
5238 · Hydrant Fees - Cumb/Pawt	303,694.60	
5340.01 · Salaries - Firefighters	1,176,076.38	
5340.02 · Salaries - Overtime Wages	112,745.58	
5340.03 · Salaries - Holiday Pay	70,882.79	
5340.04 · Salaries - Vacation OT	203,765.80	
5340.05 · Salaries - Sick Pay OT	80,350.39	
5340.06 · Salaries - Personal OT	23,427.89	
5340.07 · Salaries - Other	5,389.71	
5340.08 · Salaries - Longevity Pay	48,066.04	
5340.09 · Salaries - Acting Officer Pay	1,087.13	
5340.10 · Salaries - Detail Pay	11,577.20	
5340.11 · Salaries - Clothing Allowances	46,300.00	
5340.12 · Salaries - Injured on duty	14,674.66	
5340.13 · Salaries - Education Incentive	7,000.00	
5341 · Payroll Tax Expenses	140,611.64	
5342 · Pension Plan Expenses	280,755.00	
5343 · Medical Insurance Benefits	0.00	
5343.01 · Healthcare Insurances	446,294.53	
5343.02 · Healthcare Insurance - Retirees	4,595.26	
5343.03 · Healthcare deductions from pay		28,035.00
5343.04 · Healthcare Reimbursements	18,826.97	
5344 · Dental Insurance	32,140.40	
5345 · Vision Care	5,100.00	
5346 · Life Insurance Benefits	10,000.00	
5348 · Call Firefighters Stipends	9,415.00	
5349 · Manpower Training		2,628.50
5349.01 · Drills & Training	1,730.00	
5349.02 · FP & EMS Training	189.90	
5350 · PT Firefighters Salaries & Wage	0.00	
5351 · Employee Support Health&Welfare	3,746.00	
5352 · Education Tuition Costs	198.99	
5411 · Insurances	176,890.00	
5412 · Supplies & Exps - Business Off	3,853.38	
5413 · Treasurer Expenses	401.17	
5415 · Finance Management Fee	22,612.50	
5416 · Fire Chief Supplies & Exp	1,873.20	
5419 · Computerized Tax Bills	6,487.14	
5420 · Computerized Payroll Proc. Fees	4,742.40	
5424 · Salaries - Administration Staff	54,351.57	
5425 · Salaries - Clerk	1,066.68	
5427 · Legal & Labor Relation Fees	2,573.25	
5431 · Part Time Clerks - Tax Season	385.00	
5433 · Bank Service Fees		565.80
5434 · Computer Development Program	3,507.96	
5436 · Office Equipment	1,150.80	
5437 · Tax Collector Expenses	641.58	
5438 · Printing & Postage	1,298.63	
5439 · Professional Fees	1,200.00	
5441 · External Accounting Fees	420.00	
5442 · Fire Prevention Offset	175.00	
5500 · Refunds & Abatements	29,226.57	
5530 · Restricted - Contingency	876.83	
5540 · Restricted - Cap Improvs Statio	18,231.71	

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Accrual Basis

Cumberland Fire District
Trial Balance
As of November 30, 2015

	Nov 30, 15	
	Debit	Credit
5550 · Restricted - Legal Claims	1,746.84	
5600 · Tax - Legal & Collection Fees	200.00	
6025 · Spec. Fund Merger L A & C	36,666.00	
6030 · Spec. Fund Fire Prevention Exp	7,109.88	
6040 · Spec. Fund Air Cascade Exp	835.33	
6050 · Spec. Fund Fire Alarm Box	7,445.93	
TOTAL	<u>7,553,354.25</u>	<u>7,553,354.25</u>

Cumberland Fire District
Balance Sheet
As of November 30, 2015

Nov 30, 15

ASSETS

Current Assets

Checking/Savings

1001 · Navigant GF Operating	902,169.98
1002 · FNB HRA Checking	7,697.03
1003 · FNB HRA Savings	135,121.89
1004 · FNB Fire Prevention	115,709.37
1005 · Navigant Savings MM	1,807,430.44
1010 · Navigant Comm/Training	21,125.00
1020 · CMEFCU - Comm/Training Acct	40,329.51

Total Checking/Savings 3,029,583.22

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	-1,047.73
1185 · Tax Recievable 2011	-1,836.04
1190 · Tax Recievable 2012	-2,578.41
1195 · Tax Recievable 2013	-33,076.83
1200 · Tax Receivable 2014	-113,790.31
1205 · Tax Recievable 2015	817,502.46

Total Other Current Assets 663,502.89

Total Current Assets 3,693,086.11

Other Assets

1050 · Petty Cash-Tax Collector	750.00
1055 · Petty Cash Fire Chief	500.00

Total Other Assets 1,250.00

TOTAL ASSETS 3,694,336.11

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

2013 · Payroll Tax SDI WH	8,171.04
2026 · AFLAC	-54.00
2250 · Deferred Income Tax 2015/2016	966,631.45

Total Other Current Liabilities 974,748.49

Total Current Liabilities 974,748.49

Total Liabilities 974,748.49

Equity

3200 · Unrestricted Net Assets	1,302.43
3300 · Fund Balance transfer from Old	-136,422.36
Net Income	2,854,707.55

Total Equity 2,719,587.62

TOTAL LIABILITIES & EQUITY 3,694,336.11

Cumberland Fire District
Profit & Loss
November 2015

Nov 15

Ordinary Income/Expense

Income

4007 · NSF Fee Reimbursement Income	90.00
4010 · Interest Income- Past Due Taxes	13,050.40
4015 · Fire Prevention/Plan Review	103,424.00
4050 · Interest Income General Fund	1,337.05
4055 · Interest Income HRA Fund	27.54
4105 · Reimbursed Insurance-Former EE	1,704.32
4110 · Miscellaneous Other Income	2,353.58
4110.1 · Revenue Rescue Income	1,464.00
4110.2 · Insurance Reimbursement	425.07
4115 · Tax Sale Fee Income	632.11

Total Income

124,508.07

Expense

5111 · Vehicle Gas & Oil	2,669.58
5112 · Vehicle Repair & Maintenance	5,886.36
5121 · Upgrading & Equipment Purchases	406.60
5124 · First Aid Equipment & Suppl	317.31
5129 · Shared Communications	511.14
5230 · Utilities - Cox	69.00
5231 · Telephone	943.77
5232 · Electricity	2,339.09
5233 · Gas & Hot Water	752.92
5234 · Building Supplies, Repair & Imp	5,751.47
5236 · Sewer Assessment & Usage	222.19
5237 · Water Usage Fees	696.86
5340.01 · Salaries - Firefighters	226,820.46
5340.02 · Salaries - Overtime Wages	20,755.73
5340.03 · Salaries - Holiday Pay	14,176.60
5340.04 · Salaries - Vacation OT	21,869.52
5340.05 · Salaries - Sick Pay OT	15,687.19
5340.06 · Salaries - Personal OT	4,747.58
5340.08 · Salaries - Longevity Pay	11,912.74
5340.09 · Salaries - Acting Officer Pay	96.53
5340.10 · Salaries - Detail Pay	1,421.40
5340.11 · Salaries - Clothing Allowances	400.00
5341 · Payroll Tax Expenses	24,823.26
5342 · Pension Plan Expenses	52,055.61
5343.01 · Healthcare Insurances	76,284.34
5343.02 · Healthcare Insurance - Retirees	961.96
5343.03 · Healthcare deductions from pay	-5,500.00
5343.04 · Healthcare Reimbursements	6,641.51
5344 · Dental Insurance	5,590.68
5348 · Call Firefighters Stipends	1,684.00
5351 · Employee Support Health&Welfare	3,746.00
5411 · Insurances	7,983.00
5412 · Supplies & Exps - Business Off	527.30
5413 · Treasurer Expenses	371.45
5415 · Finance Management Fee	7,631.25
5416 · Fire Chief Supplies & Exp	338.71
5420 · Computerized Payroll Proc. Fees	687.20
5424 · Salaries - Administration Staff	10,352.68
5425 · Salaries - Clerk	266.67
5433 · Bank Service Fees	20.00
5434 · Computer Development Program	19.98
5438 · Printing & Postage	12.49
5439 · Professional Fees	1,200.00
5500 · Refunds & Abatements	927.90
5530 · Restricted - Contingency	57.83
5550 · Restricted - Legal Claims	-9,346.36
6030 · Spec. Fund Fire Prevention Exp	2,551.25

Total Expense

528,342.75

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Accrual Basis

Cumberland Fire District
Profit & Loss
November 2015

	Nov 15
Net Ordinary Income	-403,834.68
Net Income	<u>-403,834.68</u>

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Cumberland Fire District
Commissioner's Report
November 2015

Type	Num	Date	Name	Account	Paid Amount
Check	EFT	11/02/2015	London Health CDH	1002 · FNB HRA Checking	
				5343.04 · Healthcare Reimbursements	-454.51
				5343.04 · Healthcare Reimbursements	-345.60
				5343.04 · Healthcare Reimbursements	-321.60
				5343.04 · Healthcare Reimbursements	-84.75
TOTAL					-1,206.46
Check	EFT	11/09/2015	London Health CDH	1002 · FNB HRA Checking	
				5343.04 · Healthcare Reimbursements	-10.00
				5343.04 · Healthcare Reimbursements	-1,545.49
				5343.04 · Healthcare Reimbursements	-21.99
TOTAL					-1,577.48
Check	EFT	11/12/2015		1001 · Navigant GF Operating	
				5433 · Bank Service Fees	-20.00
TOTAL					-20.00
Check	EFT	11/23/2015	London Health CDH	1002 · FNB HRA Checking	
				5343.04 · Healthcare Reimbursements	-242.14
				5343.04 · Healthcare Reimbursements	-49.98
				5343.04 · Healthcare Reimbursements	-1,556.93
TOTAL					-1,849.05
Check	EFT	11/29/2015	London Health CDH	1002 · FNB HRA Checking	
				5343.04 · Healthcare Reimbursements	-1,566.67
				5343.04 · Healthcare Reimbursements	-207.66
				5343.04 · Healthcare Reimbursements	-234.19
TOTAL					-2,008.52
Check	POS	11/03/2015	NFPA	1001 · Navigant GF Operating	
				5416 · Fire Chief Supplies & Exp	-150.00
TOTAL					-150.00
Check	POS	11/09/2015	Sears	1001 · Navigant GF Operating	
				5121 · Upgrading & Equipment Purchases	-406.60
TOTAL					-406.60
Check	POS	11/16/2015	CODE 42 SOFTWARE	1001 · Navigant GF Operating	
				5434 · Computer Development Program	-19.98
TOTAL					-19.98
Check	POS	11/18/2015	Fred Pryor Seminars	1001 · Navigant GF Operating	
				5413 · Treasurer Expenses	-99.00
TOTAL					-99.00
Check	POS	11/18/2015	Bed Bath & Beyond	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-67.96
TOTAL					-67.96
Check	POS	11/19/2015	Adobe Systems Inc.	1001 · Navigant GF Operating	

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Cumberland Fire District
Commissioner's Report
November 2015

Type	Num	Date	Name	Account	Paid Amount
				5412 · Supplies & Exps - Business Off	-21.39
TOTAL					-21.39
Check	POS	11/19/2015	Adobe Systems Inc.	1001 · Navigant GF Operating	
				5412 · Supplies & Exps - Business Off	-21.39
TOTAL					-21.39
Check	POS	11/23/2015	Amazon.com	1001 · Navigant GF Operating	
				5413 · Treasurer Expenses	-143.80
				5412 · Supplies & Exps - Business Off	-48.25
TOTAL					-192.05
Check	POS	11/23/2015	Amazon.com	1001 · Navigant GF Operating	
				5412 · Supplies & Exps - Business Off	-35.77
TOTAL					-35.77
Check	POS	11/24/2015	Luciano's Restaurant	1001 · Navigant GF Operating	
				5351 · Employee Support Health&Welfare	-600.00
TOTAL					-600.00
Check	POS	11/25/2015	United States Plastic Corporation	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-243.68
TOTAL					-243.68
Check	1004	11/19/2015	NEAFM	1004 · FNB Fire Prevention	
				6030 · Spec. Fund Fire Prevention Exp	-50.00
TOTAL					-50.00
Check	1525	11/03/2015	Thomas Bruce III	1001 · Navigant GF Operating	
				5415 · Finance Management Fee	-2,306.25
TOTAL					-2,306.25
Check	1526	11/05/2015	EXXONMOBIL	1001 · Navigant GF Operating	
				5111 · Vehicle Gas & Oil	-393.24
TOTAL					-393.24
Check	1527	11/05/2015	B & M Printing	1001 · Navigant GF Operating	
				5413 · Treasurer Expenses	-67.00
TOTAL					-67.00
Check	1528	11/05/2015	Petty Cash	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-122.76
				5438 · Printing & Postage	-6.74
				5111 · Vehicle Gas & Oil	-30.00
				5416 · Fire Chief Supplies & Exp	-80.00
TOTAL					-239.50
Check	1529	11/05/2015	Depault Ace Hardware	1001 · Navigant GF Operating	

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Cumberland Fire District
Commissioner's Report
November 2015

Type	Num	Date	Name	Account	Paid Amount
				5234 · Building Supplies, Repair & Imp	-433.08
TOTAL					-433.08
Check	1530	11/05/2015	Gas Pro	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-209.00
TOTAL					-209.00
Check	1531	11/05/2015	JGS OVERHEAD DOORS	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-125.00
TOTAL					-125.00
Check	1532	11/05/2015	Emergency Reporting	1001 · Navigant GF Operating	
TOTAL					0.00
Check	1533	11/05/2015	Ready Refresh	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-30.36
TOTAL					-30.36
Check	1534	11/05/2015	Advanced Concrete Cutting LLC	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-225.00
TOTAL					-225.00
Check	1535	11/05/2015	S&D Road Service	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-850.03
TOTAL					-850.03
Check	1536	11/05/2015	Ace Armature Co., Inc	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-36.00
				5112 · Vehicle Repair & Maintenance	-110.00
TOTAL					-146.00
Check	1537	11/05/2015	TH Malloy & Sons, Inc	1001 · Navigant GF Operating	
				5111 · Vehicle Gas & Oil	-1,952.33
TOTAL					-1,952.33
Check	1538	11/05/2015	RIAFM	1001 · Navigant GF Operating	
				5416 · Fire Chief Supplies & Exp	-30.00
				5416 · Fire Chief Supplies & Exp	-30.00
				5416 · Fire Chief Supplies & Exp	-30.00
TOTAL					-90.00
Check	1539	11/05/2015	Bound Tree Medical	1001 · Navigant GF Operating	
				5124 · First Aid Equipment & Suppl	-155.99
TOTAL					-155.99
Check	1540	11/05/2015	Verizon Wireless	1001 · Navigant GF Operating	
				5231 · Telephone	-179.97
TOTAL					-179.97

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Cumberland Fire District Commissioner's Report November 2015

Type	Num	Date	Name	Account	Paid Amount
Check	1541	11/05/2015	CallBack Staffing Solutions	1001 · Navigant GF Operating	
				5129 · Shared Communications	-105.47
TOTAL					-105.47
Check	1542	11/05/2015	Reporting Systems, Inc.	1001 · Navigant GF Operating	
				5129 · Shared Communications	-405.67
TOTAL					-405.67
Check	1543	11/12/2015	Cumberland Pest Control, LLC	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-30.00
				5234 · Building Supplies, Repair & Imp	-25.00
				5234 · Building Supplies, Repair & Imp	-25.00
TOTAL					-80.00
Check	1544	11/12/2015	VFIS	1001 · Navigant GF Operating	
				5411 · Insurances	-5,383.00
TOTAL					-5,383.00
Check	1545	11/12/2015	Janitech	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-297.48
				5234 · Building Supplies, Repair & Imp	-63.06
				5234 · Building Supplies, Repair & Imp	-177.95
				5234 · Building Supplies, Repair & Imp	-122.82
TOTAL					-661.31
Check	1546	11/12/2015	Cox Communications Internet	1001 · Navigant GF Operating	
				5230 · Utilities - Cox	-69.00
TOTAL					-69.00
Check	1547	11/12/2015	Cox Communications	1001 · Navigant GF Operating	
				5231 · Telephone	-133.59
TOTAL					-133.59
Check	1548	11/12/2015	National Grid Electric	1001 · Navigant GF Operating	
				5232 · Electricity	-12.92
TOTAL					-12.92
Check	1549	11/12/2015	National Grid Electric	1001 · Navigant GF Operating	
				5232 · Electricity	-709.29
TOTAL					-709.29
Check	1550	11/12/2015	National Grid Gas	1001 · Navigant GF Operating	
				5233 · Gas & Hot Water	-121.87
TOTAL					-121.87
Check	1551	11/12/2015	National Grid Gas	1001 · Navigant GF Operating	
				5233 · Gas & Hot Water	-188.13
TOTAL					-188.13

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

Type	Num	Date	Name	Account	Paid Amount
Check	1552	11/12/2015	National Grid Gas	1001 · Navigant GF Operating	
				5233 · Gas & Hot Water	-257.42
TOTAL					-257.42
Check	1553	11/12/2015	National Grid Gas	1001 · Navigant GF Operating	
				5233 · Gas & Hot Water	-69.04
TOTAL					-69.04
Check	1554	11/12/2015	National Grid Gas	1001 · Navigant GF Operating	
				5233 · Gas & Hot Water	-116.46
TOTAL					-116.46
Check	1555	11/12/2015	Staples Credit	1001 · Navigant GF Operating	
				5412 · Supplies & Exps - Business Off	-9.99
				5413 · Treasurer Expenses	-30.99
				5234 · Building Supplies, Repair & Imp	-147.96
TOTAL					-188.94
Check	1556	11/12/2015	Stephen Instasi	1001 · Navigant GF Operating	
				5340.11 · Salaries - Clothing Allowances	-400.00
TOTAL					-400.00
Check	1557	11/12/2015	Robert O'Neill	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-178.51
TOTAL					-178.51
Check	1558	11/12/2015	Matthew Blood	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-75.00
TOTAL					-75.00
Check	1559	11/12/2015	Kevin Clarke	1001 · Navigant GF Operating	
				5343.02 · Healthcare Insurance - Retirees	-82.96
TOTAL					-82.96
Check	1560	11/12/2015	Stephen Instasi	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-393.00
TOTAL					-393.00
Check	1561	11/12/2015	Roger's Ace Hardware Inc	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-128.38
TOTAL					-128.38
Check	1562	11/12/2015	Allied Auto Parts	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-43.10
TOTAL					-43.10
Check	1563	11/12/2015	Sterry Street Towing & Auto Transport	1001 · Navigant GF Operating	

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

Type	Num	Date	Name	Account	Paid Amount
TOTAL					0.00
Check	1564	11/12/2015	L & J Auto	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-134.00
				5112 · Vehicle Repair & Maintenance	-239.95
					-373.95
TOTAL					
Check	1565	11/12/2015	Coastline	1001 · Navigant GF Operating	
				5351 · Employee Support Health&Welfare	-3,146.00
					-3,146.00
TOTAL					
Check	1566	11/12/2015	WB Mason Co., Inc	1001 · Navigant GF Operating	
				5413 · Treasurer Expenses	-16.82
					-16.82
TOTAL					
Check	1567	11/12/2015	Bound Tree Medical	1001 · Navigant GF Operating	
				5124 · First Aid Equipment & Suppl	-155.99
					-155.99
TOTAL					
Check	1568	11/12/2015	RIET	1001 · Navigant GF Operating	
				5341 · Payroll Tax Expenses	-15.11
					-15.11
TOTAL					
Check	1569	11/12/2015	Blue Cross & Blue Shield	1001 · Navigant GF Operating	
				5343.02 · Healthcare Insurance - Retirees	-879.00
					-879.00
TOTAL					
Check	1570	11/12/2015	Sterry Street Towing & Auto Transport	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-300.00
				5112 · Vehicle Repair & Maintenance	-300.00
					-600.00
TOTAL					
Check	1571	11/13/2015	Norman & Elizabeth Hale	1001 · Navigant GF Operating	
				5500 · Refunds & Abatements	-927.90
					-927.90
TOTAL					
Check	1573	11/19/2015	The UPS Store # 4893	1001 · Navigant GF Operating	
				5413 · Treasurer Expenses	-13.84
					-13.84
TOTAL					
Check	1574	11/19/2015	Verizon Wireless	1001 · Navigant GF Operating	
				5231 · Telephone	-80.02
					-80.02
TOTAL					
Check	1575	11/19/2015	Specialty Vehicles, Inc	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-2,691.59
					-2,691.59
TOTAL					

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Cumberland Fire District
Commissioner's Report
November 2015

Type	Num	Date	Name	Account	Paid Amount
Check	1576	11/19/2015	Narragansett Bay Commission	1001 · Navigant GF Operating	
				5236 · Sewer Assessment & Usage	-44.15
TOTAL					-44.15
Check	1577	11/19/2015	Narragansett Bay Commission	1001 · Navigant GF Operating	
				5236 · Sewer Assessment & Usage	-98.59
TOTAL					-98.59
Check	1578	11/19/2015	Narragansett Bay Commission	1001 · Navigant GF Operating	
				5236 · Sewer Assessment & Usage	-79.45
TOTAL					-79.45
Check	1579	11/19/2015	Ace Armature Co., Inc	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-34.00
				5112 · Vehicle Repair & Maintenance	-64.00
TOTAL					-98.00
Check	1580	11/19/2015	Cox Communications Internet	1001 · Navigant GF Operating	
				5231 · Telephone	-125.04
TOTAL					-125.04
Check	1581	11/19/2015	Ocean State Truck & Diesel	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-419.78
TOTAL					-419.78
Check	1582	11/19/2015	Zippy Auto Repair	1001 · Navigant GF Operating	
TOTAL					0.00
Check	1583	11/19/2015	Agera Energy	1001 · Navigant GF Operating	
				5232 · Electricity	-449.29
TOTAL					-449.29
Check	1584	11/19/2015	Blue Cross & Blue Shield	1001 · Navigant GF Operating	
				5343.01 · Healthcare Insurances	-76,284.34
TOTAL					-76,284.34
Check	1585	11/19/2015	NAPA Auto Parts	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-78.95
TOTAL					-78.95
Check	1586	11/19/2015	Ralco Equipment Co., Inc	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-481.06
TOTAL					-481.06
Check	1587	11/19/2015	Cox Communications Internet	1001 · Navigant GF Operating	
				5231 · Telephone	-220.38
TOTAL					-220.38

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

Type	Num	Date	Name	Account	Paid Amount
Check	1588	11/19/2015	Verizon Wireless	1001 · Navigant GF Operating 5231 · Telephone	-99.95
TOTAL					-99.95
Check	1589	11/19/2015	Ready Refresh	1001 · Navigant GF Operating 5234 · Building Supplies, Repair & Imp	-24.26
TOTAL					-24.26
Check	1590	11/19/2015	Ready Refresh	1001 · Navigant GF Operating 5234 · Building Supplies, Repair & Imp	-48.68
TOTAL					-48.68
Check	1591	11/19/2015	Ready Refresh	1001 · Navigant GF Operating 5234 · Building Supplies, Repair & Imp	-34.64
TOTAL					-34.64
Check	1592	11/19/2015	Janitech	1001 · Navigant GF Operating 5234 · Building Supplies, Repair & Imp 5234 · Building Supplies, Repair & Imp	-147.28 -294.56
TOTAL					-441.84
Check	1593	11/19/2015	C & S Specialty, Inc.	1001 · Navigant GF Operating 5112 · Vehicle Repair & Maintenance	-60.74
TOTAL					-60.74
Check	1594	11/19/2015	National Grid Electric	1001 · Navigant GF Operating 5232 · Electricity	-322.66
TOTAL					-322.66
Check	1595	11/19/2015	National Grid Electric	1001 · Navigant GF Operating 5232 · Electricity	-406.78
TOTAL					-406.78
Check	1596	11/19/2015	Thomas Bruce III	1001 · Navigant GF Operating 5415 · Finance Management Fee	-3,412.50
TOTAL					-3,412.50
Check	1597	11/19/2015	Shell Fleet Plus	1001 · Navigant GF Operating 5111 · Vehicle Gas & Oil	-294.01
TOTAL					-294.01
Check	1598	11/19/2015	National Grid Electric	1001 · Navigant GF Operating 5232 · Electricity	-438.15
TOTAL					-438.15
Check	1599	11/20/2015	Zippy Auto Repair	1001 · Navigant GF Operating	

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

Type	Num	Date	Name	Account	Paid Amount
				5112 · Vehicle Repair & Maintenance	-43.16
TOTAL					-43.16
Check	1600	11/24/2015	Pawtucket Water Supply Board	1001 · Navigant GF Operating	
				5237 · Water Usage Fees	-39.51
TOTAL					-39.51
Check	1601	11/24/2015	Cumberland, RI - Water	1001 · Navigant GF Operating	
				5237 · Water Usage Fees	-511.80
TOTAL					-511.80
Check	1602	11/24/2015	Cumberland, RI - Water	1001 · Navigant GF Operating	
				5237 · Water Usage Fees	-115.54
TOTAL					-115.54
Check	1603	11/24/2015	Cumberland, RI - Water	1001 · Navigant GF Operating	
				5237 · Water Usage Fees	-30.01
TOTAL					-30.01
Check	1604	11/24/2015	TriTech Software Systems	1001 · Navigant GF Operating	
				6030 · Spec. Fund Fire Prevention Exp	-2,501.25
TOTAL					-2,501.25
Check	1605	11/24/2015	Second Signal	1001 · Navigant GF Operating	
				5439 · Professional Fees	-1,200.00
TOTAL					-1,200.00
Check	1606	11/24/2015	Petty Cash	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-153.92
TOTAL					-153.92
Check	1607	11/24/2015	Petty Cash	1001 · Navigant GF Operating	
				5416 · Fire Chief Supplies & Exp	-18.71
				5124 · First Aid Equipment & Suppl	-5.33
				5438 · Printing & Postage	-5.75
				5530 · Restricted - Contingency	-57.83
TOTAL					-87.62
Check	1608	11/24/2015	Janitech	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-150.00
				5234 · Building Supplies, Repair & Imp	-109.59
				5234 · Building Supplies, Repair & Imp	-150.59
				5234 · Building Supplies, Repair & Imp	-58.11
				5234 · Building Supplies, Repair & Imp	-118.66
TOTAL					-586.95
Check	1609	11/24/2015	Janitech	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-3.08
				5234 · Building Supplies, Repair & Imp	-190.97
				5234 · Building Supplies, Repair & Imp	-122.82
				5234 · Building Supplies, Repair & Imp	-73.64

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

Type	Num	Date	Name	Account	Paid Amount
TOTAL					-390.51
Check	1610	11/24/2015	Massud & Son's Floor Covering	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-949.67
TOTAL					-949.67
Check	1611	11/24/2015	RICOH	1001 · Navigant GF Operating	
				5412 · Supplies & Exps - Business Off	-390.51
TOTAL					-390.51
Check	1612	11/24/2015	Verizon Wireless	1001 · Navigant GF Operating	
				5231 · Telephone	-80.02
TOTAL					-80.02
Check	1613	11/24/2015	Verizon Wireless	1001 · Navigant GF Operating	
				5231 · Telephone	-24.80
TOTAL					-24.80
Check	1614	11/24/2015	Gowrie Claims Services	1001 · Navigant GF Operating	
				5411 · Insurances	-2,600.00
TOTAL					-2,600.00
Check	1615	11/24/2015	Delta Dental	1001 · Navigant GF Operating	
				5344 · Dental Insurance	-5,590.68
TOTAL					-5,590.68
Check	1616	11/30/2015	Thomas Bruce III	1001 · Navigant GF Operating	
				5415 · Finance Management Fee	-1,912.50
TOTAL					-1,912.50