



Cumberland Fire Department

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

Monthly Financial Report

prepared by the CFD Finance Department

for month ending
October 31, 2015

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

CUMBERLAND FIRE DEPARTMENT
FINANCE DEPARTMENT MEMORANDUM

To: Honorable Members, Cumberland Fire District Committee
From: Finance Director Thomas Bruce 
Date: 12/4/15
Re: Finance Department Report for Month Ending 10/31/15.

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

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

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

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

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

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

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

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

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

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

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

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

Collateralized Funds:

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

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

(Collateralized Funds, continued)

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

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

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

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

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

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

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

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

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

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

Cumberland Fire District

Trial Balance

As of October 31, 2015

11/16/15

Accrual Basis

	Oct 31, 15	
	Debit	Credit
1001 · Navigant GF Operating	687,828.74	
1002 · FNB HRA Checking	14,338.54	
1003 · FNB HRA Savings	135,094.35	
1004 · FNB Fire Prevention	12,330.37	
1005 · Navigant Savings MM	2,306,093.39	
1010 · Navigant Comm/Training	21,125.00	
1020 · CMEFCU - Comm/Training Acct	40,329.51	
1140 · Tax Recievable 2004 & prior		60.00
1170 · Tax Recievable 2008 & prior		724.28
1175 · Tax Recievable 2009		885.97
1180 · Tax Receivable 2010		687.00
1185 · Tax Recievable 2011		1,811.04
1190 · Tax Recievable 2012		2,077.92
1195 · Tax Recievable 2013		16,187.80
1200 · Tax Receivable 2014		67,716.36
1205 · Tax Recievable 2015	966,631.45	
1050 · Petty Cash-Tax Collector	750.00	
1055 · Petty Cash Fire Chief	500.00	
2000 · Accounts Payable	0.00	
2010 · Payroll Taxes SS/MED	0.00	
2011 · Payroll Tax FED W/H	0.00	
2012 · Payroll Tax ST W/H	0.00	
2013 · Payroll Tax SDI WH		4,620.49
2015 · Union Dues WH	0.00	
2020.1 · State Pension W/H EE 414H (VF1)	0.00	
2020.2 · State Pension WH EE 414H (CF2)	0.00	
2020.3 · State Pension WH EE 414H (CH4)	0.00	
2020.4 · State Pension WH EE 414H (NC5)	0.00	
2025.1 · 457(b) W/H AMI	0.00	
2025.2 · 457(b) W/H NAT	0.00	
2026 · AFLAC		196.74
2027.2 · Garnishment WH (CF2)	0.00	
2027.3 · Garnishment WH (CH4)	0.00	
2027.4 · Garnishment WH (NC5)	0.00	
2035 · CMEFCU - SAVINGS	0.00	
2250 · Deferred Income Tax 2015/2016		966,631.45
2520.1 · ACC. Retirement (ER)(VF1)	0.00	
2520.2 · ACC. Retirement (ER)(CF2)	0.00	
2520.3 · ACC. Retirement (ER)(CH4)	0.00	
2520.4 · ACC. Retirement (ER)(NC5)	0.00	
3200 · Unrestricted Net Assets		1,302.43
3300 · Fund Balance transfer from Old	136,422.36	
4000 · Tax Revenues-Current year		6,112,774.18
4001 · Abatement Adjustments	9,874.58	
4005 · Revenue - Past Due Taxes		46,760.41
4007 · NSF Fee Reimbursement Income		162.00
4010 · Interest Income- Past Due Taxes		14,488.46
4015 · Fire Prevention/Plan Review		16,842.00
4050 · Interest Income General Fund		6,093.39
4055 · Interest Income HRA Fund		84.35
4065 · Interest Income Fire Prevention	0.00	
4075 · Interest Income Comm/Training		17.80
4105 · Reimbursed Insurance-Former EE		7,273.70
4110 · Miscellaneous Other Income		15,776.40
4110.1 · Revenue Rescue Income		888.00
4110.2 · Insurance Reimbursement		24,519.99
4114 · Income Radio Box Alarm Maint		21,125.00
4115 · Tax Sale Fee Income		706.71
5111 · Vehicle Gas & Oil	9,434.86	
5112 · Vehicle Repair & Maintenance	27,558.63	
5121 · Upgrading & Equipment Purchases	11,044.01	
5122 · Radio Equipment Upgrades & Main	3,190.03	
5123 · Equipment Supplies & Repairs	1,673.67	
5124 · First Aid Equipment & Suppl	2,757.15	

Cumberland Fire District

Trial Balance

11/16/15

As of October 31, 2015

Accrual Basis

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

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11/16/15

Accrual Basis

Cumberland Fire District

Trial Balance

As of October 31, 2015

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

Cumberland Fire District
Balance Sheet
 As of October 31, 2015

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

Cumberland Fire District
Profit & Loss
 October 2015

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

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

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Cumberland Fire District Commissioner's Report October 2015

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

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

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

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

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

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

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

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

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Type	Num	Date	Name	Account	Paid Amount
TOTAL					-80.00
Check	1479	10/21/2015	Thomas Bruce III	1001 · Navigant GF Operating 5415 · Finance Management Fee	-656.25
TOTAL					-656.25
Check	1480	10/23/2015	DELL Marketing L.P.	1001 · Navigant GF Operating 5436 · Office Equipment	-629.03
TOTAL					-629.03
Check	1481	10/23/2015	Verizon Wireless	1001 · Navigant GF Operating 5231 · Telephone	-99.95
TOTAL					-99.95
Check	1482	10/23/2015	Bay Business Machines, Inc	1001 · Navigant GF Operating 5436 · Office Equipment	-23.27
TOTAL					-23.27
Check	1483	10/23/2015	Cox Communications Internet	1001 · Navigant GF Operating 5231 · Telephone	-122.22
TOTAL					-122.22
Check	1484	10/23/2015	Narragansett Bay Commission	1001 · Navigant GF Operating 5236 · Sewer Assessment & Usage	-95.66
TOTAL					-95.66
Check	1485	10/23/2015	Narragansett Bay Commission	1001 · Navigant GF Operating 5236 · Sewer Assessment & Usage	-43.74
TOTAL					-43.74
Check	1486	10/23/2015	WB Mason Co., Inc	1001 · Navigant GF Operating 5437 · Tax Collector Expenses	-71.33
TOTAL					-71.33
Check	1487	10/23/2015	Blue Cross & Blue Shield	1001 · Navigant GF Operating 5343.01 · Healthcare Insurances	-80,231.39
TOTAL					-80,231.39
Check	1488	10/23/2015	Minuteman Trucks, Inc	1001 · Navigant GF Operating 5112 · Vehicle Repair & Maintenance	-155.09
TOTAL					-155.09
Check	1489	10/23/2015	Delta Dental	1001 · Navigant GF Operating 5344 · Dental Insurance	-5,681.72
TOTAL					-5,681.72
Check	1490	10/23/2015	Massud & Son's Floor Covering	1001 · Navigant GF Operating	

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Type	Num	Date	Name	Account	Paid Amount
				5234 · Building Supplies, Repair & Imp	-417.52
TOTAL					-417.52
Check	1491	10/23/2015	Pawtucket Water Supply Board	1001 · Navigant GF Operating	
				5238 · Hydrant Fees - Cumb/Pawt	-5,762.77
TOTAL					-5,762.77
Check	1492	10/23/2015	Pawtucket Water Supply Board	1001 · Navigant GF Operating	
				5237 · Water Usage Fees	-41.61
TOTAL					-41.61
Check	1493	10/23/2015	Agera Energy	1001 · Navigant GF Operating	
				5232 · Electricity	-504.89
TOTAL					-504.89
Check	1494	10/23/2015	Bellingham Electric	1001 · Navigant GF Operating	
TOTAL					0.00
Check	1495	10/23/2015	Verizon Wireless	1001 · Navigant GF Operating	
				5231 · Telephone	-25.15
TOTAL					-25.15
Check	1496	10/23/2015	C & S Specialty, Inc.	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-405.43
TOTAL					-405.43
Check	1497	10/23/2015	Northeast Rescue Systems	1001 · Navigant GF Operating	
				5121 · Upgrading & Equipment Purchases	-448.00
				5121 · Upgrading & Equipment Purchases	-320.00
TOTAL					-768.00
Check	1498	10/23/2015	Lynn Card Company	1001 · Navigant GF Operating	
				5412 · Supplies & Exps - Business Off	-154.45
TOTAL					-154.45
Check	1499	10/23/2015	Janitech	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-238.49
TOTAL					-238.49
Check	1500	10/23/2015	Bellingham Electric	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-179.00
TOTAL					-179.00
Check	1501	10/23/2015	Verizon Wireless	1001 · Navigant GF Operating	
				5231 · Telephone	-80.02
TOTAL					-80.02
Check	1502	10/23/2015	Kovatch Mobile Equipment	1001 · Navigant GF Operating	

**Cumberland Fire District
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Type	Num	Date	Name	Account	Paid Amount
				5112 · Vehicle Repair & Maintenance	-377.57
TOTAL					-377.57
Check	1503	10/26/2015	Narragansett Bay Commission	1001 · Navigant GF Operating	
				5236 · Sewer Assessment & Usage	-43.74
TOTAL					-43.74
Check	1504	10/26/2015	Bellingham Electric	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-150.00
TOTAL					-150.00
Check	1505	10/29/2015	Christopher W. Baker	1001 · Navigant GF Operating	
				5340.01 · Salaries - Firefighters	-1,447.00
TOTAL					-1,447.00
Check	1507	10/29/2015	Kenneth Finlay	1001 · Navigant GF Operating	
				5345 · Vision Care	-100.00
				5346 · Life Insurance Benefits	-2,500.00
TOTAL					-2,600.00
Check	1508	10/29/2015	Simon's Supply	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-225.87
				5234 · Building Supplies, Repair & Imp	-35.20
				5234 · Building Supplies, Repair & Imp	-27.38
				5234 · Building Supplies, Repair & Imp	-86.22
				5234 · Building Supplies, Repair & Imp	-7.90
				5234 · Building Supplies, Repair & Imp	44.30
				5234 · Building Supplies, Repair & Imp	-28.78
TOTAL					-367.05
Check	1509	10/29/2015	Apollo Safety, Inc	1001 · Navigant GF Operating	
				5125 · Equipment Testing & Certificati	-3,375.00
TOTAL					-3,375.00
Check	1510	10/29/2015	Kovatch Mobile Equipment	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-62.02
TOTAL					-62.02
Check	1511	10/29/2015	National Grid Electric	1001 · Navigant GF Operating	
				5232 · Electricity	-27.03
TOTAL					-27.03
Check	1512	10/29/2015	National Grid Electric	1001 · Navigant GF Operating	
				5232 · Electricity	-27.03
TOTAL					-27.03
Check	1513	10/29/2015	Moore Medical	1001 · Navigant GF Operating	
				5124 · First Aid Equipment & Suppl	-410.45
TOTAL					-410.45

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Cumberland Fire District Commissioner's Report October 2015

Type	Num	Date	Name	Account	Paid Amount
Check	1514	10/29/2015	Kalipso Dive Shop, Inc.	1001 · Navigant GF Operating	
				5121 · Upgrading & Equipment Purchases	-92.00
				5121 · Upgrading & Equipment Purchases	-55.00
TOTAL					-147.00
Check	1515	10/29/2015	PitneyBowes	1001 · Navigant GF Operating	
				5438 · Printing & Postage	-80.15
TOTAL					-80.15
Check	1516	10/29/2015	B & M Printing	1001 · Navigant GF Operating	
				5412 · Supplies & Exps - Business Off	-110.00
				5437 · Tax Collector Expenses	-170.00
TOTAL					-280.00
Check	1517	10/29/2015	Parmelee Poirier & Associates	1001 · Navigant GF Operating	
				6025 · Spec. Fund Merger L A & C	-18,333.00
TOTAL					-18,333.00
Check	1518	10/29/2015	Power Products Systems, LLC	1001 · Navigant GF Operating	
				5112 · Vehicle Repair & Maintenance	-409.78
TOTAL					-409.78
Check	1519	10/29/2015	ICSC	1001 · Navigant GF Operating	
				6040 · Spec. Fund Air Cascade Exp	-132.85
TOTAL					-132.85
Check	1520	10/29/2015	Verizon	1001 · Navigant GF Operating	
				5231 · Telephone	-446.36
TOTAL					-446.36
Check	1521	10/29/2015	Northeast Electrical	1001 · Navigant GF Operating	
				5234 · Building Supplies, Repair & Imp	-365.82
TOTAL					-365.82
Check	1522	10/29/2015	Cox Communications Internet	1001 · Navigant GF Operating	
				5231 · Telephone	-67.27
TOTAL					-67.27
Check	1523	10/29/2015	Emergency Reporting	1001 · Navigant GF Operating	
				5129 · Shared Communications	-405.67
TOTAL					-405.67
Check	1524	10/29/2015	Shell Fleet Plus	1001 · Navigant GF Operating	
				5111 · Vehicle Gas & Oil	-79.36
TOTAL					-79.36