



# *Cumberland Fire Department*

## Financial Report

Period Ending: December 31, 2017

Presented: February 27, 2018

Presented by: Diane Karolyshyn, Finance Director

**Cumberland Fire District  
Balance Sheet  
As of December 31, 2017**

	<u>Dec 31, 17</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
1001 · Navigant GF Operating	487,031.28
1002 · FNB HRA Checking	5,380.11
1004 · FNB Fire Prevention	59,594.87
1005 · Navigant Savings MM	799,637.88
1007 · FNB Retiree HealthCare Fund	257,016.36
1008 · FNB Truck Fund	40.03
1009 · FNB FP Savings	16.76
1010 · Navigant Comm/Training	91,762.65
1011 · Navigant CD	<u>105,901.42</u>
<b>Total Checking/Savings</b>	<b>1,806,381.36</b>
<b>Other Current Assets</b>	
1210 · Tax Receivable 2016 & Prior	35,384.16
1215 · Tax Receivable 2017	1,584,347.63
1300 · Collection/Returned CK Fees	115.00
1305 · Tax Sale Fees	29,169.90
1310 · Radio Box Fees	2,175.00
1311 · FF Detail Receivable	1,432.20
1312 · Fire Prevention Fees	240.00
1313 · Misc Fire Prevention Receivable	57.00
1320.01 · Prepaid Expenses-Insurances	144,858.46
1320.02 · Prepaid Expenses-Hydrant Fees	111,534.98
1320.03 · Prepaid Expenses-COLA	5,111.70
1320.04 · Prepaid Expenses-Clothing Allow	19,350.00
1320.05 · Prepaid Expenses-Tax Sale Fees	53,483.58
1320.06 · Prepaid Expenses-Comp Tx Bills	4,604.18
1320.08 · Prepaid Expenses-Comm Stipends	1,891.68
1320.09 · Prepaid Expenses-Educ Incentive	1,108.32
1320.10 · Prepaid Expenses-Equip Testing	3,156.15
1320.11 · Pepaid Expenses-Radio Box Fund	5,109.42
1320.12 · Prepaid Expense-Turnout Gear	<u>7,209.00</u>
<b>Total Other Current Assets</b>	<b>2,010,338.36</b>
<b>Total Current Assets</b>	<b>3,816,719.72</b>
<b>Fixed Assets</b>	
1400 · Land	779,800.00
1500 · Buildings & Improvements	1,545,903.09
1505 · Vehicles & Equipment	3,163,276.76
1506 · Radio Equipment	76,354.12
1510 · Fire Prevention Equipment	551,383.84
1515 · Office Equipment	12,021.87
1520 · Furniture and Fixtures	17,022.90
1600 · Accumulated Depreciation	<u>-4,467,717.00</u>
<b>Total Fixed Assets</b>	<b>1,678,045.58</b>
<b>Other Assets</b>	
1050 · Petty Cash-Tax Collector	750.00
1055 · Petty Cash Fire Chief	<u>500.00</u>
<b>Total Other Assets</b>	<b>1,250.00</b>
<b>TOTAL ASSETS</b>	<b><u>5,496,015.30</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
2005 · Accrued Payroll at FYE	76,929.00
2013 · Payroll Tax SDI WH	230.74
2026 · AFLAC	1,008.29
2028 · P & F Insurance Assoc.	117.83
2250 · Deferred Tax Revenue 2015/2016	5,998.00
2251 · Deferred Taxes 2016 & prior	68,809.16
2252 · Deferred Tax Revenue 2017-2018	3,710,879.02
2253 · Deferred Tax Revenue 2018-2019	5,129.91
2280 · Misc Other Deferred Revenue	105.00
2281 · Deferred Tax Sale Fee Income	98,635.83
2285 · Deferred Radio Box Income	13,133.32
2510 · Notes Payable - L-1 Truck Loan	92,702.73
2600 · Accrued Expenses	<u>16,292.90</u>
<b>Total Other Current Liabilities</b>	<b>4,089,971.73</b>
<b>Total Current Liabilities</b>	<b>4,089,971.73</b>
<b>Total Liabilities</b>	<b>4,089,971.73</b>
<b>Equity</b>	
3200 · Unrestricted Net Assets	-236,943.92
3300 · Fund Balance transfer from Old	1,722,932.47
Net Income	<u>-79,944.98</u>
<b>Total Equity</b>	<b>1,406,043.57</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>5,496,015.30</u></b>

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Type	Num	Date	Name	Account	Paid Amount
Check	EFT	12/04/2017	London Health CDH	1002 - FNB HRA Checking	
				6410.03 · Healthcare Reimb. (HRA) -FF	-2.04
				6510.03 · Healthcare Reimb. (HRA)-R...	-2,369.91
TOTAL					-2,371.95
Check	EFT	12/11/2017	London Health CDH	1002 - FNB HRA Checking	
				6410.03 · Healthcare Reimb. (HRA) -FF	-70.70
TOTAL					-70.70
Check	EFT	12/18/2017	London Health CDH	1002 - FNB HRA Checking	
				6410.03 · Healthcare Reimb. (HRA) -FF	-164.14
TOTAL					-164.14
Check	EFT	12/19/2017	Navigant Credit Union	1001 - Navigant GF Operating	
				2510 - Notes Payable - L-1 Truck Loan	-1,478.56
				7080 - Interest Expense-L-1 Truck Loan	-431.89
TOTAL					-1,910.45
Check	EFT	12/26/2017	London Health CDH	1002 - FNB HRA Checking	
				6410.03 · Healthcare Reimb. (HRA) -FF	-43.58
TOTAL					-43.58
Check	POS	12/01/2017	Intuit	1001 - Navigant GF Operating	
				6705 - Office Supplies & Expenses	-134.98
TOTAL					-134.98
Check	POS	12/02/2017	BackBlaze	1001 - Navigant GF Operating	
				6708 - Computer Development Program	-6.49
TOTAL					-6.49
Check	POS	12/04/2017	Microsoft	1001 - Navigant GF Operating	
				6708 - Computer Development Program	-192.60
TOTAL					-192.60
Check	POS	12/04/2017	Dollar Tree Stores, Inc.	1001 - Navigant GF Operating	
				7040 - Spec. Fund Fire Prevention Exp	-103.79
TOTAL					-103.79
Check	POS	12/06/2017	Miradore Ltd	1004 - FNB Fire Prevention	
				7040 - Spec. Fund Fire Prevention Exp	-16.14
TOTAL					-16.14
Check	POS	12/08/2017	BlueWater Ropes	1001 - Navigant GF Operating	
				6110 - Equipment Purchase & Upgrad...	-135.60
TOTAL					-135.60
Check	POS	12/09/2017	Imperial Chrysler	1001 - Navigant GF Operating	
				6101 - Vehicle Repair & Maintenance	-96.62
TOTAL					-96.62
Check	POS	12/11/2017	Sirius XM	1001 - Navigant GF Operating	
				6711 - Fire Chief Expenses	-19.48
TOTAL					-19.48
Check	POS	12/14/2017	Rhode Island Association of Fire Chiefs	1004 - FNB Fire Prevention	
				7040 - Spec. Fund Fire Prevention Exp	-140.00
TOTAL					-140.00

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Type	Num	Date	Name	Account	Paid Amount
Check	POS	12/14/2017	CDW	1004 · FNB Fire Prevention	
				6112 · Equipment Supplies & Repairs	-14.74
TOTAL					-14.74
Check	POS	12/23/2017	Filler Neck Supply Co.	1001 · Navigant GF Operating	
				6130 · Air Cascade Maintenance	-10.99
TOTAL					-10.99
Check	POS	12/26/2017	Amazon.com	1001 · Navigant GF Operating	
				6905.02 · FP & EMS Training	-259.80
TOTAL					-259.80
Check	POS	12/26/2017	Adobe Systems Inc.	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-64.16
TOTAL					-64.16
Check	POS	12/27/2017	Dejana Truck & Utility Equipment Co, LLC	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-45.00
TOTAL					-45.00
Check	1069	12/06/2017	Craig Emerson	1004 · FNB Fire Prevention	
				7040 · Spec. Fund Fire Prevention Exp	-79.19
TOTAL					-79.19
Check	1070	12/06/2017	Cumberland Fire District	1004 · FNB Fire Prevention	
				1001 · Navigant GF Operating	-103.79
TOTAL					-103.79
Check	1071	12/22/2017	B & M Printing	1004 · FNB Fire Prevention	
				7040 · Spec. Fund Fire Prevention Exp	-429.00
TOTAL					-429.00
Check	1072	12/22/2017	TriTech Software Systems	1004 · FNB Fire Prevention	
				7040 · Spec. Fund Fire Prevention Exp	-3,024.38
TOTAL					-3,024.38
Check	3854	12/01/2017	Blue Cross Blue Shield -MCA	1001 · Navigant GF Operating	
				6510.01 · Healthcare Insurance -Retir...	-894.00
TOTAL					-894.00
Check	3855	12/01/2017	Blue Cross & Blue Shield	1001 · Navigant GF Operating	
				6410.01 · Healthcare Insurance	-70,046.38
				6510.01 · Healthcare Insurance -Retir...	-10,777.50
				6610.01 · Healthcare Insurance -Admin	-5,317.84
TOTAL					-86,141.72
Check	3856	12/01/2017	Delta Dental	1001 · Navigant GF Operating	
				6410.04 · Healthcare -Dental	-6,160.10
				6510.04 · Healthcare -Dental -Retirees	-544.29
				6610.04 · Healthcare -Dental -Admin	-553.96
TOTAL					-7,258.35
Check	3859	12/06/2017	Rhode Island Association of Fire Chiefs	1001 · Navigant GF Operating	
				6800 · Affiliated Fire Associations	-200.00
				6800 · Affiliated Fire Associations	-75.00
				6800 · Affiliated Fire Associations	-75.00
				6800 · Affiliated Fire Associations	-75.00
TOTAL					-425.00

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Type	Num	Date	Name	Account	Paid Amount
Check	3860	12/06/2017	R.I. Department of State	1001 · Navigant GF Operating 6715 · Professional Fees	<u>-80.00</u>
TOTAL					-80.00
Check	3861	12/06/2017	James Randall	1001 · Navigant GF Operating 6110 · Equipment Purchase & Upgrad...	<u>-50.00</u>
TOTAL					-50.00
Check	3862	12/06/2017	Michelle D. Baker, Esq.	1001 · Navigant GF Operating 1320.05 · Prepaid Expenses-Tax Sale...	<u>-3,960.00</u>
TOTAL					-3,960.00
Check	3863	12/06/2017	Apex Technology Group	1001 · Navigant GF Operating 6708 · Computer Development Program	<u>-99.00</u>
TOTAL					-99.00
Check	3864	12/06/2017	Allied Auto Parts	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance 6112 · Equipment Supplies & Repairs	<u>-89.79</u> <u>-34.30</u>
TOTAL					-124.09
Check	3865	12/06/2017	American Arbitration Association	1001 · Navigant GF Operating 6703.02 · Legal - CBA	<u>-275.00</u>
TOTAL					-275.00
Check	3866	12/06/2017	Timothy M. Bliss, Attorney at Law	1001 · Navigant GF Operating 6703.02 · Legal - CBA	<u>-393.75</u>
TOTAL					-393.75
Check	3867	12/06/2017	Cumberland Pest Control, LLC	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	<u>-25.00</u> <u>-30.00</u> <u>-25.00</u>
TOTAL					-80.00
Check	3868	12/06/2017	Cumberland, RI - Water Sta 2	1001 · Navigant GF Operating 6211 · Water Usage Fees	<u>-120.25</u>
TOTAL					-120.25
Check	3869	12/06/2017	Cumberland, RI - Water Sta 4	1001 · Navigant GF Operating 6211 · Water Usage Fees	<u>-30.19</u>
TOTAL					-30.19
Check	3870	12/06/2017	Cumberland, RI - Water Sta 5	1001 · Navigant GF Operating 6211 · Water Usage Fees	<u>-399.24</u>
TOTAL					-399.24
Check	3871	12/06/2017	C & S Specialty, Inc.	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs 6112 · Equipment Supplies & Repairs	<u>-341.25</u> <u>-273.00</u>
TOTAL					-614.25
Check	3872	12/06/2017	Emergency Reporting	1001 · Navigant GF Operating 6145 · Reporting Software	<u>-445.67</u>
TOTAL					-445.67

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Type	Num	Date	Name	Account	Paid Amount
Check	3873	12/06/2017	Depault Ace Hardware	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-80.60
				6301 · Building Supplies & Maint.	-163.37
				6301 · Building Supplies & Maint.	13.58
TOTAL					-230.39
Check	3874	12/06/2017	Prescott H. Peirce Co. Inc.	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-62.75
TOTAL					-62.75
Check	3875	12/06/2017	Purchase Power	1001 · Navigant GF Operating	
				6706 · Printing & Postage	-200.00
TOTAL					-200.00
Check	3876	12/06/2017	Vincent F. Ragosta, Jr.	1001 · Navigant GF Operating	
				6703.02 · Legal - CBA	-800.00
TOTAL					-800.00
Check	3877	12/06/2017	Roger's Ace Hardware Inc	1001 · Navigant GF Operating	
				6112 · Equipment Supplies & Repairs	-12.87
TOTAL					-12.87
Check	3878	12/06/2017	RITCA	1001 · Navigant GF Operating	
				6715 · Professional Fees	-30.00
				6715 · Professional Fees	-30.00
TOTAL					-60.00
Check	3879	12/06/2017	Video Artistry	1001 · Navigant GF Operating	
				6716 · Videographer	-180.00
TOTAL					-180.00
Check	3880	12/06/2017	VFIS	1001 · Navigant GF Operating	
				1320.01 · Prepaid Expenses-Insurances	-5,467.00
TOTAL					-5,467.00
Check	3881	12/06/2017	EXXONMOBIL	1001 · Navigant GF Operating	
				6100 · Vehicle Gas & Oil	-390.24
TOTAL					-390.24
Check	3882	12/06/2017	TH Malloy & Sons, Inc	1001 · Navigant GF Operating	
				6100 · Vehicle Gas & Oil	-2,716.48
TOTAL					-2,716.48
Check	3883	12/07/2017	Vision Government Solutions, Inc.	1001 · Navigant GF Operating	
				6709 · Computerized Tax Bills	-5,451.68
				6709 · Computerized Tax Bills	-300.00
TOTAL					-5,751.68
Check	3884	12/13/2017	B & M Printing	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-30.50
TOTAL					-30.50
Check	3885	12/13/2017	C & S Specialty, Inc.	1001 · Navigant GF Operating	
				6110 · Equipment Purchase & Upgrad...	-50.80
TOTAL					-50.80
Check	3886	12/13/2017	Kevin Clarke	1001 · Navigant GF Operating	
				6510.01 · Healthcare Insurance -Retir...	-36.14
TOTAL					-36.14

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Type	Num	Date	Name	Account	Paid Amount
Check	3887	12/13/2017	DELL Marketing L.P.	1001 · Navigant GF Operating 1515 · Office Equipment	<u>-659.60</u>
TOTAL					-659.60
Check	3888	12/13/2017	1st Responder Newspaper	1001 · Navigant GF Operating 6800 · Affiliated Fire Associations	<u>-80.00</u>
TOTAL					-80.00
Check	3889	12/13/2017	Janitech	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	<u>-30.72</u>
TOTAL					-30.72
Check	3890	12/13/2017	Kelley Nickson Morris	1001 · Navigant GF Operating 6703.01 · Legal 6703.02 · Legal - CBA	<u>-1,725.00</u> <u>-450.00</u>
TOTAL					-2,175.00
Check	3891	12/13/2017	Minuteman Trucks, Inc	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-179.16</u>
TOTAL					-179.16
Check	3892	12/13/2017	Northeast Rescue Systems	1001 · Navigant GF Operating 6110 · Equipment Purchase & Upgrad...	<u>-433.95</u>
TOTAL					-433.95
Check	3893	12/13/2017	National Grid Elec Sta1	1001 · Navigant GF Operating 6200 · Electricity	<u>-655.24</u>
TOTAL					-655.24
Check	3894	12/13/2017	National Grid Elec Sta5	1001 · Navigant GF Operating 6200 · Electricity	<u>-490.48</u>
TOTAL					-490.48
Check	3895	12/13/2017	National Grid Elec Sta5A	1001 · Navigant GF Operating 6200 · Electricity	<u>-15.22</u>
TOTAL					-15.22
Check	3896	12/13/2017	National Grid Gas Sta1	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-511.03</u>
TOTAL					-511.03
Check	3897	12/13/2017	National Grid Gas Sta2	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-343.33</u>
TOTAL					-343.33
Check	3898	12/13/2017	National Grid Gas Sta4	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-355.99</u>
TOTAL					-355.99
Check	3899	12/13/2017	National Grid Gas Sta5	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-384.55</u>
TOTAL					-384.55
Check	3900	12/13/2017	National Grid Gas Sta5A	1001 · Navigant GF Operating 6201 · Gas & Hot Water	<u>-111.00</u>
TOTAL					-111.00

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Type	Num	Date	Name	Account	Paid Amount
Check	3901	12/13/2017	Pitney Bowes	1001 · Navigant GF Operating	
				6706 · Printing & Postage	-5.84
TOTAL					-5.84
Check	3902	12/13/2017	Police & Firemen's Insurance Assoc.	1001 · Navigant GF Operating	
				2028 · P & F Insurance Assoc.	-586.20
TOTAL					-586.20
Check	3903	12/13/2017	Tire Doctor LLC	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-1,272.00
				6101 · Vehicle Repair & Maintenance	-1,511.00
				6101 · Vehicle Repair & Maintenance	-1,450.00
TOTAL					-4,233.00
Check	3904	12/21/2017	Michelle D. Baker, Esq.	1001 · Navigant GF Operating	
				1320.05 · Prepaid Expenses-Tax Sale...	-46,200.00
TOTAL					-46,200.00
Check	3905	12/22/2017	A & P Fire Systems	1001 · Navigant GF Operating	
				6150 · Fire Alarm Testing	-81.00
				6150 · Fire Alarm Testing	-81.00
				6150 · Fire Alarm Testing	-81.00
TOTAL					-243.00
Check	3906	12/22/2017	B & M Printing	1001 · Navigant GF Operating	
				6705 · Office Supplies & Expenses	-171.00
TOTAL					-171.00
Check	3907	12/22/2017	Bulldog Fire Apparatus, Inc.	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-88.49
TOTAL					-88.49
Check	3908	12/22/2017	L & J Auto	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-31.15
				6101 · Vehicle Repair & Maintenance	-31.15
				6101 · Vehicle Repair & Maintenance	-23.50
				6101 · Vehicle Repair & Maintenance	-719.03
				6101 · Vehicle Repair & Maintenance	-692.91
TOTAL					-1,497.74
Check	3909	12/22/2017	Moore Medical LLC	1001 · Navigant GF Operating	
				6125 · ALS & Medical Supplies	-164.90
TOTAL					-164.90
Check	3910	12/22/2017	Minuteman Trucks, Inc	1001 · Navigant GF Operating	
				6101 · Vehicle Repair & Maintenance	-2,317.57
				6101 · Vehicle Repair & Maintenance	-416.06
TOTAL					-2,733.63
Check	3911	12/22/2017	Narragansett Bay Comm Sta1	1001 · Navigant GF Operating	
				6210 · Sewer Assessment & Usage	-106.12
TOTAL					-106.12
Check	3912	12/22/2017	Narragansett Bay Comm Sta2	1001 · Navigant GF Operating	
				6210 · Sewer Assessment & Usage	-46.40
TOTAL					-46.40
Check	3913	12/22/2017	Narragansett Bay Comm Sta4	1001 · Navigant GF Operating	
				6210 · Sewer Assessment & Usage	-44.91
TOTAL					-44.91



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Type	Num	Date	Name	Account	Paid Amount
Check	3914	12/22/2017	National Grid Elec Sta4	1001 · Navigant GF Operating 6200 · Electricity	<u>-1,076.86</u>
TOTAL					-1,076.86
Check	3915	12/22/2017	National Grid Elec Sta2	1001 · Navigant GF Operating 6200 · Electricity	<u>-704.90</u>
TOTAL					-704.90
Check	3916	12/22/2017	NAPA Auto Parts	1001 · Navigant GF Operating 6101 · Vehicle Repair & Maintenance	<u>-9.12</u>
TOTAL					-9.12
Check	3917	12/22/2017	Pawtucket Water Supply Board	1001 · Navigant GF Operating 6211 · Water Usage Fees	<u>-54.43</u>
TOTAL					-54.43
Check	3918	12/22/2017	Pawtucket Water Supply -Hydrants	1001 · Navigant GF Operating 6215.02 · Hydrant Fees - Pawtucket	<u>-11,353.63</u>
TOTAL					-11,353.63
Check	3919	12/22/2017	Parmelee Poirier & Associates	1001 · Navigant GF Operating 2600 · Accrued Expenses	<u>-5,000.00</u>
TOTAL					-5,000.00
Check	3920	12/22/2017	Video Artistry	1001 · Navigant GF Operating 6716 · Videographer	<u>-180.00</u>
TOTAL					-180.00
Check	3921	12/22/2017	Verizon Wireless	1001 · Navigant GF Operating 6202.02 · Air Cards 6202.02 · Air Cards	<u>-320.08</u>
TOTAL					-480.12
Check	3922	12/27/2017	Jalette Contracting, Inc.	1001 · Navigant GF Operating 7310 · Capital Improvements	<u>-2,400.00</u>
TOTAL					-2,400.00
Check	3923	12/27/2017	Jalette Contracting, Inc.	1001 · Navigant GF Operating 7310 · Capital Improvements	<u>-1,650.00</u>
TOTAL					-1,650.00
Check	3926	12/28/2017	Belmont Springs	1001 · Navigant GF Operating 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint. 6301 · Building Supplies & Maint.	<u>-21.29</u>
TOTAL					-211.01
Check	3927	12/28/2017	Cox Communications	1001 · Navigant GF Operating 6202.01 · Telephone	<u>-1,113.40</u>
TOTAL					-1,113.40
Check	3928	12/28/2017	C & S Specialty, Inc.	1001 · Navigant GF Operating 6112 · Equipment Supplies & Repairs	<u>-136.50</u>
TOTAL					-136.50
Check	3929	12/28/2017	Janitech	1001 · Navigant GF Operating 6301 · Building Supplies & Maint.	<u>-465.07</u>
TOTAL					-465.07

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Type	Num	Date	Name	Account	Paid Amount
Check	3930	12/28/2017	Staples Credit	1001 - Navigant GF Operating	
				6705 - Office Supplies & Expenses	-50.30
TOTAL					-50.30
Check	3931	12/28/2017	Shell Fleet Plus	1001 - Navigant GF Operating	
				6100 - Vehicle Gas & Oil	-625.47
TOTAL					-625.47
Check	3932	12/28/2017	Ralco Equipment Co., Inc	1001 - Navigant GF Operating	
				6101 - Vehicle Repair & Maintenance	-5,181.10
TOTAL					-5,181.10
Check	3933	12/28/2017	Verizon	1001 - Navigant GF Operating	
				6202.01 - Telephone	-149.99
TOTAL					-149.99

## Cumberland Fire District 2017-2018 Income & Expense Budget vs. Actual July 2017 through December 2017

	TOTAL				
	Dec 17	Jul '17 - Dec 17	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4000.02 · Tax Revenue 2017	618,638.83	3,712,094.91	7,425,469.00	(3,713,374.09)	49.99%
4001 · Tax Revenue Prior Years	14,667.96	88,003.89	176,000.00	(87,996.11)	50.0%
4003 · Tax Revenue Refund	0.00	0.00	0.00	0.00	0.0%
4007 · NSF Fee Reimbursement Income	0.00	0.00	200.00	(200.00)	0.0%
4010 · Interest Income- Past Due Taxes	11,702.46	36,539.44	35,000.00	1,539.44	104.4%
4015 · Fire Prevention/Plan Review	6,233.00	28,565.00	48,000.00	(19,435.00)	59.51%
4050 · Interest Income General Fund	524.63	4,663.20	8,000.00	(3,336.80)	58.29%
4060 · Interest Income Truck Fund	0.00	29.74	650.00	(620.26)	4.58%
4065 · Interest Income Fire Prevention	0.00	10.55	250.00	(239.45)	4.22%
4070 · Interest Income-Retiremt Health	49.00	353.27	700.00	(346.73)	50.47%
4080 · Interest Income Navigant CD	111.23	601.42	0.00	601.42	100.0%
4103 · Grant Income	0.00	0.00	0.00	0.00	0.0%
4105 · Reimbursed Ins.-Former Employee	3,352.63	17,047.70	33,000.00	(15,952.30)	51.66%
4110 · Miscellaneous Other Income	5.00	3,656.47	5,000.00	(1,343.53)	73.13%
4110.1 · Revenue Rescue Income	1,777.50	9,082.49	10,000.00	(917.51)	90.83%
4110.2 · Insurance Refund	0.00	0.00	0.00	0.00	0.0%
4110.3 · Detail Reimbursement	1,247.40	17,919.60	43,000.00	(25,080.40)	41.67%
4110.4 · IOD Ins. Reimbursement	16,200.00	87,712.87	0.00	87,712.87	100.0%
4110.5 · Fire Prevention Reimbursement	0.00	0.00	0.00	0.00	0.0%
4110.6 · MLC Fees	2,150.00	15,650.00	20,000.00	(4,350.00)	78.25%
4110.7 · RB Battery Reimbursement	0.00	627.00	0.00	627.00	100.0%
4112 · Income Radio Box 2017	2,263.89	11,666.68	23,000.00	(11,333.32)	50.73%
4114 · Income Radio Box Prior Years	0.00	125.00	0.00	125.00	100.0%
4115 · Tax Sale Fee Income	11,221.42	23,721.42	30,000.00	(6,278.58)	79.07%
4200 · Sale of Assets	0.00	0.00	0.00	0.00	0.0%
4400 · Appropriation from 1007 RH Fund	0.00	0.00	100,028.00	(100,028.00)	0.0%
<b>Total Income</b>	<b>690,144.95</b>	<b>4,058,070.65</b>	<b>7,958,297.00</b>	<b>(3,900,226.35)</b>	<b>50.99%</b>
<b>Gross Profit</b>	<b>690,144.95</b>	<b>4,058,070.65</b>	<b>7,958,297.00</b>	<b>(3,900,226.35)</b>	<b>50.99%</b>
<b>Expense</b>					
6100 · Vehicle Gas & Oil	3,732.19	19,374.53	35,000.00	(15,625.47)	55.36%
6101 · Vehicle Repair & Maintenance	14,108.65	82,212.87	85,000.00	(2,787.13)	96.72%
6110 · Equipment Purchase & Upgrading	670.35	17,310.69	40,000.00	(22,689.31)	43.28%
6110.01 · Turnout Gear	1,201.50	4,112.21	10,000.00	(5,887.79)	41.12%
6112 · Equipment Supplies & Repairs	1,001.01	6,188.11	10,000.00	(3,811.89)	61.88%
6113 · Equip Testing & Certification	833.33	5,000.10	10,000.00	(4,999.90)	50.0%
6120 · Radio Equip Upgrades & Maint	0.00	5,658.95	7,000.00	(1,341.05)	80.84%
6125 · ALS & Medical Supplies	164.90	5,834.01	10,000.00	(4,165.99)	58.34%
6130 · Air Cascade Maintenance	10.99	1,003.81	3,500.00	(2,496.19)	28.68%
6140 · Communications Upgrades	0.00	100.00	0.00	100.00	100.0%
6145 · Reporting Software	445.67	4,856.45	7,000.00	(2,143.55)	69.38%
6150 · Fire Alarm Testing	243.00	623.00	1,500.00	(877.00)	41.53%
6200 · Electricity	2,942.70	16,700.49	39,000.00	(22,299.51)	42.82%
6201 · Gas & Hot Water	1,705.90	3,650.21	15,000.00	(11,349.79)	24.34%
6202.01 · Telephone	1,263.39	6,626.26	15,000.00	(8,373.74)	44.18%
6202.02 · Air Cards	480.12	2,881.07	5,500.00	(2,618.93)	52.38%
6210 · Sewer Assessment & Usage	197.43	1,652.83	3,500.00	(1,847.17)	47.22%
6211 · Water Usage Fees	604.11	1,178.79	8,000.00	(6,821.21)	14.74%
6215.01 · Hydrant Fees - Cumberland	18,755.83	112,535.02	225,070.00	(112,534.98)	50.0%
6215.02 · Hydrant Fees - Pawtucket	11,353.63	68,941.53	138,000.00	(69,058.47)	49.96%
6301 · Building Supplies & Maint.	936.59	21,261.34	25,000.00	(3,738.66)	85.05%
6305 · Furnishings	0.00	409.98	2,000.00	(1,590.02)	20.5%
6400.01 · Firefighters Salaries	205,014.60	1,327,141.06	2,863,239.00	(1,536,097.94)	46.35%
6400.02 · EMT Incentive	6,046.00	39,799.00	86,000.00	(46,201.00)	46.28%
6400.03 · OT Wages	62,202.08	584,036.45	575,941.00	8,095.45	101.41%
6400.08 · Holiday Stipend	0.00	81,775.63	165,186.00	(83,410.37)	49.51%
6400.09 · Longevity Pay	7,603.10	57,908.41	137,000.00	(79,091.59)	42.27%
6400.10 · Acting Officer Pay	180.90	614.76	2,000.00	(1,385.24)	30.74%
6400.11 · Detail Pay	2,436.00	14,667.04	15,000.00	(332.96)	97.78%
6400.12 · Other Salaries	0.00	0.00	20,000.00	(20,000.00)	0.0%
6400.13 · Injured on Duty Salaries	13,607.72	107,184.11	0.00	107,184.11	100.0%
6400.14 · Clothing Allowance	3,900.00	23,400.00	46,800.00	(23,400.00)	50.0%

**Cumberland Fire District**  
**2017-2018 Income & Expense Budget vs. Actual**  
July 2017 through December 2017

	TOTAL				
	Dec 17	Jul '17 - Dec 17	Budget	\$ Over Budget	% of Budget
6400.15 · Education Incentive	500.00	3,000.00	7,000.00	(4,000.00)	42.86%
6401 · Payroll Tax Expense	22,085.30	169,212.12	334,942.00	(165,729.88)	50.52%
6402 · Pension Expense	50,675.52	349,803.73	706,115.00	(356,311.27)	49.54%
6410.01 · Healthcare Insurance	70,046.38	428,601.33	846,200.00	(417,598.67)	50.65%
6410.02 · Healthcare Co-Pays	(8,329.92)	(54,401.30)	(109,994.00)	55,592.70	49.46%
6410.03 · Healthcare Reimb. (HRA) -FF	280.46	23,540.98	40,000.00	(16,459.02)	58.85%
6410.04 · Healthcare -Dental	6,160.10	36,522.35	68,820.00	(32,297.65)	53.07%
6410.05 · Healthcare -Vision	400.00	2,400.00	5,100.00	(2,700.00)	47.06%
6420 · Life Insurance	862.50	5,175.00	10,350.00	(5,175.00)	50.0%
6430 · Education Tuition Cost	0.00	0.00	6,000.00	(6,000.00)	0.0%
6510.01 · Healthcare Insurance -Retirees	11,707.64	60,790.14	122,000.00	(61,209.86)	49.83%
6510.03 · Healthcare Reimb. (HRA)-Retiree	2,369.91	6,412.28	6,000.00	412.28	106.87%
6510.04 · Healthcare -Dental -Retirees	544.29	2,573.29	4,900.00	(2,326.71)	52.52%
6520 · COLA - Retirees	866.67	5,199.98	10,400.00	(5,200.02)	50.0%
6600 · Administrative Salaries	22,283.77	146,408.03	290,475.00	(144,066.97)	50.4%
6605 · District Commissioner Stipends	1,891.68	11,350.00	22,700.00	(11,350.00)	50.0%
6610.01 · Healthcare Insurance -Admin	5,317.84	31,907.04	67,700.00	(35,792.96)	47.13%
6610.02 · Healthcare Co-Pays -Admin	(638.12)	(4,118.12)	(8,300.00)	4,181.88	49.62%
6610.03 · Healthcare Reimb. (HRA)-Admin	0.00	6,599.99	6,500.00	99.99	101.54%
6610.04 · Healthcare -Dental -Admin	553.96	3,323.76	6,648.00	(3,324.24)	50.0%
6615 · Payroll Tax Expense -Admin	1,629.43	10,912.72	22,200.00	(11,287.28)	49.16%
6701 · Insurances	25,332.91	146,530.54	336,000.00	(189,469.46)	43.61%
6703.01 · Legal	1,725.00	8,493.75	20,000.00	(11,506.25)	42.47%
6703.02 · Legal - CBA	1,918.75	3,856.25	5,000.00	(1,143.75)	77.13%
6705 · Office Supplies & Expenses	450.94	6,049.38	9,500.00	(3,450.62)	63.68%
6706 · Printing & Postage	205.84	2,278.23	5,000.00	(2,721.77)	45.57%
6707 · Newspaper Advertisements	0.00	154.00	1,500.00	(1,346.00)	10.27%
6708 · Computer Development Program	298.09	1,270.50	2,500.00	(1,229.50)	50.82%
6709 · Computerized Tax Bills	1,125.00	6,750.00	13,500.00	(6,750.00)	50.0%
6710 · External Accounting Fees	1,666.66	10,000.00	20,000.00	(10,000.00)	50.0%
6711 · Fire Chief Expenses	19.48	378.17	1,500.00	(1,121.83)	25.21%
6712 · Fire Prevention Offset	0.00	0.00	1,000.00	(1,000.00)	0.0%
6713 · Grants - Matching Funds	0.00	0.00	5,000.00	(5,000.00)	0.0%
6714 · Payroll Processing Fees	570.40	3,868.60	12,000.00	(8,131.40)	32.24%
6715 · Professional Fees	140.00	140.00	2,000.00	(1,860.00)	7.0%
6716 · Videographer	360.00	1,620.00	2,500.00	(880.00)	64.8%
6720 · Abatements	0.00	14.60	20,000.00	(19,985.40)	0.07%
6725 · Tax Sale Fee	11,221.42	23,721.42	30,000.00	(6,278.58)	79.07%
6730 · Bank Service Fee	0.00	60.00	100.00	(40.00)	60.0%
6735 · IRS HRA Fee	0.00	0.00	0.00	0.00	0.0%
6800 · Affiliated Fire Associations	505.00	703.90	750.00	(46.10)	93.85%
6801 · Call Firefighters Stipends	0.00	0.00	1,000.00	(1,000.00)	0.0%
6905.01 · Drills & Training	0.00	7,365.00	5,000.00	2,365.00	147.3%
6905.02 · FP & EMS Training	259.80	899.80	3,000.00	(2,100.20)	29.99%
6906 · Medical Examinations	0.00	1,717.25	5,500.00	(3,782.75)	31.22%
6907 · Employee Support Health&Welfare	0.00	0.00	3,800.00	(3,800.00)	0.0%
6908 · Professional Development	0.00	300.00	500.00	(200.00)	60.0%
7010 · Contingency	0.00	785.00	9,000.00	(8,215.00)	8.72%
7020 · Sick Time Payout	0.00	6,370.84	5,000.00	1,370.84	127.42%
7030 · Spec. Fund Radio Box Alarm	851.57	3,542.04	7,500.00	(3,957.96)	47.23%
7040 · Spec. Fund Fire Prevention Exp	3,792.50	12,259.20	18,000.00	(5,740.80)	68.11%
7050 · Tax - Legal & Collection Fees	0.00	154.48	1,000.00	(845.52)	15.45%
7080 · Interest Expense-L-1 Truck Loan	431.89	2,254.98	0.00	2,254.98	100.0%
7305 · Capital Expenditures	0.00	0.00	0.00	0.00	0.0%
7310 · Capital Improvements	4,050.00	15,725.67	90,000.00	(74,274.33)	17.47%
8000 · General Reserve Account	0.00	0.00	149,155.00	(149,155.00)	0.0%
8010 · Station Building Fund	0.00	900.00	90,000.00	(89,100.00)	1.0%
8100 · Actuarial Study of Retiree HC	0.00	0.00	10,000.00	(10,000.00)	0.0%
<b>Total Expense</b>	<b>605,774.35</b>	<b>4,138,015.63</b>	<b>7,958,297.00</b>	<b>(3,820,281.37)</b>	<b>52.0%</b>
<b>Net Ordinary Income</b>	<b>84,370.60</b>	<b>(79,944.98)</b>	<b>0.00</b>	<b>(79,944.98)</b>	<b>100.0%</b>
<b>Net Income</b>	<b>84,370.60</b>	<b>(79,944.98)</b>	<b>0.00</b>	<b>(79,944.98)</b>	<b>100.0%</b>

**Cumberland Fire District**  
**Trial Balance**  
As of December 31, 2017

	Dec 31, 17	
	Debit	Credit
1001 · Navigant GF Operating	487,031.28	
1002 · FNB HRA Checking	5,380.11	
1003 · FNB HRA Savings	0.00	
1004 · FNB Fire Prevention	59,594.87	
1005 · Navigant Savings MM	799,637.88	
1007 · FNB Retiree HealthCare Fund	257,016.36	
1008 · FNB Truck Fund	40.03	
1009 · FNB FP Savings	16.76	
1010 · Navigant Comm/Training	91,762.65	
1011 · Navigant CD	105,901.42	
1020 · CMEFCU - Comm/Training Acct	0.00	
1025 · CFD Checking/Savings	0.00	
1026 · CHFD Checking/Savings	0.00	
1027 · NCFD Checking/Savings	0.00	
1028 · VFFD Checking/Savings	0.00	
1140 · Tax Receivable 2004 & prior	0.00	
1170 · Tax Receivable 2008 & prior	0.00	
1175 · Tax Receivable 2009	0.00	
1180 · Tax Receivable 2010	0.00	
1185 · Tax Receivable 2011	0.00	
1190 · Tax Receivable 2012	0.00	
1195 · Tax Receivable 2013	0.00	
1200 · Tax Receivable 2014	0.00	
1205 · Tax Receivable 2015 & Prior	0.00	
1210 · Tax Receivable 2016 & Prior	35,384.16	
1215 · Tax Receivable 2017	1,584,347.63	
1300 · Collection/Returned CK Fees	115.00	
1305 · Tax Sale Fees	29,169.90	
1310 · Radio Box Fees	2,175.00	
1311 · FF Detail Receivable	1,432.20	
1312 · Fire Prevention Fees	240.00	
1313 · Misc Fire Prevention Receivable	57.00	
1315 · Misc. Accounts Receivable	0.00	
1316 · MLC Receivable	0.00	
1320 · Prepaid Expenses	0.00	
1320.01 · Prepaid Expenses-Insurances	144,858.46	
1320.02 · Prepaid Expenses-Hydrant Fees	111,534.98	
1320.03 · Prepaid Expenses-COLA	5,111.70	
1320.04 · Prepaid Expenses-Clothing Allow	19,350.00	
1320.05 · Prepaid Expenses-Tax Sale Fees	53,483.58	
1320.06 · Prepaid Expenses-Comp Tx Bills	4,604.18	
1320.07 · Prepaid Expenses-Audit/Acct Fee	0.00	
1320.08 · Prepaid Expenses-Comm Stipends	1,891.68	
1320.09 · Prepaid Expenses-Educ Incentive	1,108.32	
1320.10 · Prepaid Expenses-Equip Testing	3,156.15	
1320.11 · Pepaid Expenses-Radio Box Fund	5,109.42	
1320.12 · Prepaid Expense-Turnout Gear	7,209.00	
1321 · Deferred Expense	0.00	
1400 · Land	779,800.00	
1500 · Buildings & Improvements	1,545,903.09	
1505 · Vehicles & Equipment	3,163,276.76	
1506 · Radio Equipment	76,354.12	
1510 · Fire Prevention Equipment	551,383.84	
1515 · Office Equipment	12,021.87	
1520 · Furniture and Fixtures	17,022.90	
1600 · Accumulated Depreciation		4,467,717.00
1050 · Petty Cash-Tax Collector	750.00	
1055 · Petty Cash Fire Chief	500.00	
2000 · Accounts Payable	0.00	
2000.01 · Accounts Payable 2016	0.00	
2005 · Accrued Payroll at FYE		76,929.00
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		230.74
2015 · Union Dues WH	0.00	
2020.1 · State Pension WH 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	

**Cumberland Fire District**  
**Trial Balance**  
As of December 31, 2017

	Dec 31, 17	
	Debit	Credit
2025.2 · 457(b) WH Nationwide	0.00	
2026 · AFLAC		1,008.29
2027.2 · Garnishment WH (CF2)	0.00	
2027.3 · Garnishment WH (CH4)	0.00	
2027.4 · Garnishment WH (NC5)	0.00	
2028 · P & F Insurance Assoc.		117.83
2035 · CMEFCU - SAVINGS	0.00	
2250 · Deferred Tax Revenue 2015/2016		5,998.00
2251 · Deferred Taxes 2016 & prior		68,809.16
2252 · Deferred Tax Revenue 2017-2018		3,710,879.02
2253 · Deferred Tax Revenue 2018-2019		5,129.91
2280 · Misc Other Deferred Revenue		105.00
2281 · Deferred Tax Sale Fee Income		98,635.83
2285 · Deferred Radio Box Income		13,133.32
2505 · Notes Payable - NCFD Truck Loan	0.00	
2510 · Notes Payable - L-1 Truck Loan		92,702.73
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	
2600 · Accrued Expenses		16,292.90
2700 · Accrued 2016 Tax Revenue	0.00	
2700.01 · Accrued Tax Revenue 2017	0.00	
2705 · Accrued 2016 Radio Box Income	0.00	
2705.01 · Accrued Radio Box Income 2017	0.00	
3200 · Unrestricted Net Assets	236,943.92	
3300 · Fund Balance transfer from Old		1,722,932.47
4000.02 · Tax Revenue 2017		3,712,094.91
4001 · Tax Revenue Prior Years		88,003.89
4003 · Tax Revenue Refund	0.00	
4007 · NSF Fee Reimbursement Income	0.00	
4010 · Interest Income- Past Due Taxes		36,539.44
4015 · Fire Prevention/Plan Review		28,565.00
4050 · Interest Income General Fund		4,663.20
4060 · Interest Income Truck Fund		29.74
4065 · Interest Income Fire Prevention		10.55
4070 · Interest Income-Retiremt Health		353.27
4080 · Interest Income Navigant CD		601.42
4105 · Reimbursed Ins.-Former Employee		17,047.70
4110 · Miscellaneous Other Income		3,656.47
4110.1 · Revenue Rescue Income		9,082.49
4110.3 · Detail Reimbursement		17,919.60
4110.4 · IOD Ins. Reimbursement		87,712.87
4110.6 · MLC Fees		15,650.00
4110.7 · RB Battery Reimbursement		627.00
4112 · Income Radio Box 2017		11,666.68
4114 · Income Radio Box Prior Years		125.00
4115 · Tax Sale Fee Income		23,721.42
6100 · Vehicle Gas & Oil	19,374.53	
6101 · Vehicle Repair & Maintenance	82,212.87	
6110 · Equipment Purchase & Upgrading	17,310.69	
6110.01 · Turnout Gear	4,112.21	
6112 · Equipment Supplies & Repairs	6,188.11	
6113 · Equip Testing & Certification	5,000.10	
6120 · Radio Equip Upgrades & Maint	5,658.95	
6125 · ALS & Medical Supplies	5,834.01	
6130 · Air Cascade Maintenance	1,003.81	
6140 · Communications Upgrades	100.00	
6145 · Reporting Software	4,856.45	
6150 · Fire Alarm Testing	623.00	
6200 · Electricity	16,700.49	
6201 · Gas & Hot Water	3,650.21	
6202.01 · Telephone	6,626.26	
6202.02 · Air Cards	2,881.07	
6210 · Sewer Assessment & Usage	1,652.83	
6211 · Water Usage Fees	1,178.79	
6215.01 · Hydrant Fees - Cumberland	112,535.02	
6215.02 · Hydrant Fees - Pawtucket	68,941.53	
6301 · Building Supplies & Maint.	21,261.34	
6305 · Furnishings	409.98	
6400.01 · Firefighters Salaries	1,327,141.06	

**Cumberland Fire District**  
**Trial Balance**  
As of December 31, 2017

	Dec 31, 17	
	Debit	Credit
6400.02 · EMT Incentive	39,799.00	
6400.03 · OT Wages	584,036.45	
6400.08 · Holiday Stipend	81,775.63	
6400.09 · Longevity Pay	57,908.41	
6400.10 · Acting Officer Pay	614.76	
6400.11 · Detail Pay	14,667.04	
6400.12 · Other Salaries	0.00	
6400.13 · Injured on Duty Salaries	107,184.11	
6400.14 · Clothing Allowance	23,400.00	
6400.15 · Education Incentive	3,000.00	
6401 · Payroll Tax Expense	169,212.12	
6402 · Pension Expense	349,803.73	
6410.01 · Healthcare Insurance	428,601.33	
6410.02 · Healthcare Co-Pays		54,401.30
6410.03 · Healthcare Reimb. (HRA) -FF	23,540.98	
6410.04 · Healthcare -Dental	36,522.35	
6410.05 · Healthcare -Vision	2,400.00	
6420 · Life Insurance	5,175.00	
6510.01 · Healthcare Insurance -Retirees	60,790.14	
6510.03 · Healthcare Reimb. (HRA)-Retiree	6,412.28	
6510.04 · Healthcare -Dental -Retirees	2,573.29	
6520 · COLA - Retirees	5,199.98	
6600 · Administrative Salaries	146,408.03	
6605 · District Commissioner Stipends	11,350.00	
6610.01 · Healthcare Insurance -Admin	31,907.04	
6610.02 · Healthcare Co-Pays -Admin		4,118.12
6610.03 · Healthcare Reimb. (HRA)-Admin	6,599.99	
6610.04 · Healthcare -Dental -Admin	3,323.76	
6615 · Payroll Tax Expense -Admin	10,912.72	
6701 · Insurances	146,530.54	
6703.01 · Legal	8,493.75	
6703.02 · Legal - CBA	3,856.25	
6705 · Office Supplies & Expenses	6,049.38	
6706 · Printing & Postage	2,278.23	
6707 · Newspaper Advertisements	154.00	
6708 · Computer Development Program	1,270.50	
6709 · Computerized Tax Bills	6,750.00	
6710 · External Accounting Fees	10,000.00	
6711 · Fire Chief Expenses	378.17	
6714 · Payroll Processing Fees	3,868.60	
6715 · Professional Fees	140.00	
6716 · Videographer	1,620.00	
6720 · Abatements	14.60	
6725 · Tax Sale Fee	23,721.42	
6730 · Bank Service Fee	60.00	
6800 · Affiliated Fire Associations	703.90	
6905.01 · Drills & Training	7,365.00	
6905.02 · FP & EMS Training	899.80	
6906 · Medical Examinations	1,717.25	
6908 · Professional Development	300.00	
7010 · Contingency	785.00	
7020 · Sick Time Payout	6,370.84	
7030 · Spec. Fund Radio Box Alarm	3,542.04	
7040 · Spec. Fund Fire Prevention Exp	12,259.20	
7050 · Tax - Legal & Collection Fees	154.48	
7080 · Interest Expense-L-1 Truck Loan	2,254.98	
7310 · Capital Improvements	15,725.67	
8010 · Station Building Fund	900.00	
<b>TOTAL</b>	<u><u>14,397,211.27</u></u>	<u><u>14,397,211.27</u></u>

**CUMBERLAND FIRE DISTRICT  
3502 MENDON RD  
CUMBERLAND RI 02864  
TAX COLLECTOR'S REPORT**

<b>Month Ending December 2017</b>	<b>Beginning Balance 12/01/2017</b>	<b>New Receivables</b>	<b>Total Balance Due</b>	<b>Total Collected</b>	<b>Abatements, Refunds &amp; Adjustments</b>	<b>Ending Balance 12/31/2017</b>	<b>% of Total Collected</b>
<b>2016 &amp; Prior</b>	\$ 39,684.59		\$ 39,684.59	\$ 4,300.43		\$ 35,384.16	11%
<b>2017</b>	\$ 1,974,605.48		\$ 1,974,605.48	\$ 390,257.85		\$ 1,584,347.63	20%
<b>2018 Prepaid</b>			\$ -	\$ 5,129.91		\$ (5,129.91)	
<b>Total</b>	\$ 2,014,290.07	\$ -	\$ 2,014,290.07	\$ 399,688.19		\$ 1,614,601.88	20%