

*Fenton Fire Protection District
Balance Sheet
General Fund
As of 5/31/2017*

Assets

Petty Cash	\$185.00
Cash in Bank	4,499,285.70
Cash in Bank - FSA	13,217.77
Cash in Bank-HRA	11,947.66
Cash in Bank-Rental Property	14,684.37
Investment Account	1,900,691.73
Taxes Receivable	2,382,910.04
Delinquent Taxes	1,227,191.34
Prepaid Rental Expense	250.00
Amt To Be Provided for LT Debt	576,442.73
Deposit-General	100.00
Total Current Assets	<u>10,626,906.34</u>

Fixed Assets

Land	621,212.74
Building	3,949,063.11
Equipment and Other	1,894,856.94
Vehicles-Joint	4,082,452.50
Furniture & Fixtures-Joint	578,677.83
Accum Depr-Building	(5,883,460.33)
Investments in P & E -Joint	<u>(5,242,802.79)</u>

Total Assets	<u><u>\$10,626,906.34</u></u>
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Liabilities

Accounts Payable	26,604.37
FSA Liability	2,717.77
Salaries Payable	7,786.30
Union Dues	(112.48)
Rental Security Deposit	1,950.00
Deferred Income	1,227,191.34
Notes Payable	243,000.00
Capital Lease Payable	333,442.73
Due to Other Funds	128.46
Total Liabilities	<u>1,842,708.49</u>

Equity

Fund Balance-Unreserved	7,359,514.62
Net Income (Loss)	1,424,683.23
Total Equity	<u>8,784,197.85</u>

Total Liabilities and Equity	<u><u>\$10,626,906.34</u></u>
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*Fenton Fire Protection District
General Fund
For the Five Months Ending 5/31/2017*

	Current Actual	YTD Actual	Budget	% of Budget
Taxes				
4010 Real Estate	\$713,556.72	\$2,296,322.60	\$3,768,753.00	60.93%
4020 Personal Property	25,933.26	488,169.52	602,396.00	81.04%
4030 Merchants & Mfg. Lic.	1,481.23	43,637.80	48,824.00	89.38%
4035 Surcharge	207,592.24	457,729.22	521,916.00	87.70%
4040 Public Utilities	0.00	95,835.38	90,914.00	105.41%
4050 FIT Tax	0.00	16,018.65	5,612.00	285.44%
Total Taxes	948,563.45	3,397,713.17	5,038,415.00	67.44%
Other Income				
4100 Building Permits	7,324.00	42,918.00	75,000.00	57.22%
4300 Interest Income	0.00	2,393.00	3,500.00	68.37%
4400 Miscellaneous Income	289.80	1,482.75	4,000.00	37.07%
4550 Rental Income	1,450.00	7,250.00	17,400.00	41.67%
Financing Source - Loan				
4600 Proceeds - General	0.00	370,816.23	370,816.23	100.00%
Total Other Income	9,063.80	424,859.98	470,716.23	90.26%
Total 2017 Funds	957,627.25	3,822,573.15	5,509,131.23	69.39%
- 501... Less: Total Expenditures	(444,662.88)	(2,397,889.92)	(6,120,205.30)	39.18%
Net Income (Loss)	\$512,964.37	\$1,424,683.23	(\$611,074.07)	

Ambulance Allocation

Current = \$ 275,701.17
YTD = \$ 1,433,229.12

Fenton Fire Protection District
General Fund
For the Five Months Ending 5/31/2017

		<u>Current Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>% of Budget</u>
	Payroll				
5010	Payroll-Fire Chief	\$7,320.32	\$36,601.60	\$95,200.00	38.45%
5020	Payroll-Assist & Dep Chiefs	31,532.52	139,272.60	366,400.00	38.01%
5030	Payroll-Firefighters/Paramedic	208,285.79	923,302.61	2,440,000.00	37.84%
5040	Payroll-Admin Assistants	5,061.12	25,306.90	65,840.00	38.44%
5050	Payroll-Office Manager	3,825.84	19,129.20	49,760.00	38.44%
5060	Payroll-Fire Marshal	8,343.54	41,717.70	108,450.00	38.47%
5065...	Payroll-Medical Officer	1,630.24	8,139.04	21,200.00	38.39%
5070	Sickleave Buyback	0.00	0.00	120,000.00	0.00%
5080	Education Incentive	0.00	0.00	24,160.00	0.00%
5090	Director Fees	0.00	0.00	14,880.00	0.00%
	Property and Equipment				
5100	Depreciated Assets	0.00	370,236.00	404,076.00	91.63%
5105...	Mortgage Interest Payments	361.26	1,818.34	4,480.00	40.59%
5104	Lease Principle Payment	36,557.27	36,557.27	43,000.00	85.02%
5103	Lease Interest Payments	5,371.55	7,111.78	6,300.00	112.89%
5110	Vehicles-Repair	6,798.22	54,431.99	109,600.00	49.66%
5120	Equipment-Expensed	0.00	4,486.92	6,000.00	74.78%
5130	Equipment-Repair	883.99	6,694.23	18,700.00	35.80%
	Utilities				
5200	Electric	1,675.82	7,593.41	24,000.00	31.64%
5210	Fuel/Water/Sewer	550.48	6,108.04	18,640.00	32.77%
	Operating Expense				
5300	Building Maintenance	665.08	11,394.95	26,091.20	43.67%
5310	Maintenance Allowance	3,458.85	42,685.00	100,480.00	42.48%
5320	Gas & Oil	3,730.29	14,997.73	40,400.00	37.12%
5330	Supplies & Laundry	2,302.99	5,522.33	8,560.00	64.51%
	Administrative Expenses				
6000	Insurance	2,038.78	48,790.81	266,129.60	18.33%
6010	Insurance-Med & Dental	88,741.22	437,578.94	1,213,588.00	36.06%
6020	Professional Services	657.20	20,084.79	68,800.00	29.19%
6030	Dues & Subscriptions	47.20	4,493.09	7,242.50	62.04%
6040	Payroll Taxes	20,354.02	91,332.82	298,068.00	30.64%
6050	Accounting	0.00	520.00	6,400.00	8.13%
6055	Bank Service Charges	3.00	201.94	3,000.00	6.73%
6060	Payroll Processing	395.65	2,205.67	5,600.00	39.39%
6070	Medical Exams	800.00	1,548.00	19,200.00	8.06%
6080	Training Expense	282.63	7,225.06	24,360.00	29.66%
6090	Office Expense	1,112.74	6,058.83	22,500.00	26.93%
6100	Election Expense	0.00	11,900.54	32,000.00	37.19%
6110	Auditing Expense	0.00	0.00	5,500.00	0.00%
6120	Micellaneous Expense	1,759.27	2,261.79	9,400.00	24.06%
6130	Work Comp Claims	0.00	0.00	8,000.00	0.00%
6140	Capital Improvements	0.00	0.00	9,000.00	0.00%
6170	Rental Management Fee	116.00	580.00	2,200.00	26.36%
6175	Rental Repairs	0.00	0.00	3,000.00	0.00%
	Total Expenditures	444,662.88	2,397,889.92	6,120,205.30	39.18%

*Fenton Fire Protection District
Balance Sheet
Ambulance Fund
As of 5/31/2017*

Assets

Cash in Bank	\$1,676,709.84
Investment Account	1,260,775.98
Taxes Receivable	1,242,204.93
Delinquent Taxes	<u>640,387.85</u>
Total Current Assets	4,820,078.60

Total Assets	<u><u>\$4,820,078.60</u></u>
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Liabilities

Accounts Payable	27,557.66
Salaries Payable	10,487.10
Deferred Income	640,387.85
Due to Other Funds	<u>(128.46)</u>
Total Liabilities	<u>678,304.15</u>

Equity

Fund Balance-Unreserved	3,401,192.00
Net Income (Loss)	<u>740,582.45</u>
Total Equity	<u>4,141,774.45</u>

Total Liabilities and Equity	<u><u>\$4,820,078.60</u></u>
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*Fenton Fire Protection District
Ambulance Fund
For the Five Months Ending 5/31/2017*

		<u>Current Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>% of Budget</u>
	Taxes				
4010	Real Estate	\$371,781.87	\$1,196,444.64	\$1,921,048.00	62.28%
4020	Personal Property	13,511.92	254,349.19	355,849.00	71.48%
4030	Merchants & Mfg. Lic.	771.76	22,736.45	25,739.00	88.33%
4035	Surcharge	108,161.03	238,489.01	271,932.00	87.70%
4040	Public Utilities	0.00	49,932.76	47,368.00	105.41%
4050	FIT Tax	0.00	8,346.14	2,924.00	285.44%
	Total Taxes	<u>494,226.58</u>	<u>1,770,298.19</u>	<u>2,624,860.00</u>	<u>67.44%</u>
	Other Income				
4200	Ambulance Fees	68,720.55	328,551.17	750,000.00	43.81%
4300	Interest Income	0.00	2,277.12	10,000.00	22.77%
4400	Miscellaneous Income	43.20	227.60	500.00	45.52%
	Total Other Income	<u>68,763.75</u>	<u>331,055.89</u>	<u>760,500.00</u>	<u>43.53%</u>
	Total 2017 Funds	562,990.33	2,101,354.08	3,385,360.00	62.07%
- 501...	Less: Total Expenditures	<u>(282,773.55)</u>	<u>(1,360,771.63)</u>	<u>(3,800,061.20)</u>	<u>35.81%</u>
	Net Income (Loss)	<u><u>\$280,216.78</u></u>	<u><u>\$740,582.45</u></u>	<u><u>(\$414,701.20)</u></u>	

Ambulance Allocation

Current = \$ 275,701.17
YTD = \$ 1,433,229.12

*Fenton Fire Protection District
Ambulance Fund
For the Five Months Ending 5/31/2017*

		Current Actual	YTD Actual	Budget	% of Budget
	Payroll				
5010	Payroll-Fire Chief	\$1,830.08	\$9,150.40	\$23,800.00	38.45%
5020	Payroll-Assist & Dep Chiefs	7,883.12	34,818.10	91,600.00	38.01%
5030	Payroll-Firefighters/Paramedic	52,071.44	230,825.64	610,000.00	37.84%
5035...	Payroll-Paramedics	161,357.96	749,824.66	2,079,000.00	36.07%
5040	Payroll-Admin Assistants	1,265.28	6,326.72	16,460.00	38.44%
5050	Payroll-Office Manager	956.46	4,782.30	12,440.00	38.44%
5065...	Payroll-Medical Officer	6,520.96	32,556.16	84,800.00	38.39%
5070	Sickleave Buyback	0.00	0.00	30,000.00	0.00%
5080	Education Incentive	0.00	0.00	6,040.00	0.00%
5090	Director Fees	0.00	0.00	3,720.00	0.00%
	Property and Equipment				
5100	Depreciated Assets	0.00	290.00	800.00	36.25%
5105...	Mortgage Interest Payments	90.31	454.57	1,120.00	40.59%
5110	Vehicles-Repair	176.59	5,249.49	11,400.00	46.05%
5120	Equipment-Expensed	0.00	171.78	600.00	28.63%
5130	Equipment-Repair	2,366.75	26,833.45	77,100.00	34.80%
	Utilities				
5200	Electric	418.95	1,898.33	6,000.00	31.64%
5210	Fuel/Water/Sewer	137.63	1,527.02	4,660.00	32.77%
	Operating Expense				
5300	Building Maintenance	166.27	2,848.75	6,522.80	43.67%
5310	Maintenance Allowance	864.71	10,671.24	25,120.00	42.48%
5320	Gas & Oil	932.57	3,749.41	10,100.00	37.12%
5330	Supplies & Laundry	575.76	1,380.61	2,140.00	64.51%
	Administrative Expenses				
6000	Insurance	509.69	12,197.69	66,532.40	18.33%
6010	Insurance-Med & Dental	22,203.14	109,467.81	303,397.00	36.08%
6020	Professional Services	164.30	5,021.20	17,200.00	29.19%
6030	Dues & Subscriptions	11.80	1,096.40	1,327.00	82.62%
6040	Payroll Taxes	17,077.98	78,412.21	198,712.00	39.46%
6050	Accounting	0.00	130.00	1,600.00	8.13%
6060	Payroll Processing	98.92	695.25	1,400.00	49.66%
6070	Medical Exams	200.00	387.00	4,800.00	8.06%
6080	Training Expense	607.27	5,772.44	20,820.00	27.73%
6090	Office Expense	116.95	1,183.44	3,500.00	33.81%
6100	Election Expense	0.00	2,975.14	8,000.00	37.19%
6110	Auditing Expense	0.00	0.00	3,500.00	0.00%
6120	Micellaneous Expense	115.53	373.65	3,850.00	9.71%
6130	Work Comp Claims	0.00	0.00	2,000.00	0.00%
6150	Ambulance Billing	4,053.13	19,700.77	60,000.00	32.83%
	Total Expenditures	282,773.55	1,360,771.63	3,800,061.20	35.81%

*Fenton Fire Protection District
Balance Sheet
Dispatch Fund
As of 5/31/2017*

Assets

Cash in Bank	\$333,601.21
Investment Account	407,474.94
Taxes Receivable	207,246.49
Delinquent Taxes	106,293.89
Total Current Assets	<u>1,054,616.53</u>

Total Assets	<u>\$1,054,616.53</u>
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Liabilities

Accounts Payable	6,660.96
Deferred Income	106,293.89
Total Liabilities	<u>112,954.85</u>

Equity

Fund Balance-Unreserved	853,232.48
Net Income (Loss)	88,429.20
Total Equity	<u>941,661.68</u>

Total Liabilities and Equity	<u>\$1,054,616.53</u>
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*Fenton Fire Protection District
Dispatch Fund
For the Five Months Ending 5/31/2017*

		<u>Current Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>% of Budget</u>
	Taxes				
4010	Real Estate	\$62,048.41	\$199,680.23	\$320,880.00	62.23%
4020	Personal Property	2,255.07	42,449.52	59,329.00	71.55%
4030	Merchants & Mfg. Lic.	128.81	3,794.60	4,246.00	89.37%
4035	Surcharge	18,051.49	39,802.54	45,384.00	87.70%
4040	Public Utilities	0.00	8,333.51	7,906.00	105.41%
4050	FIT Tax	0.00	1,392.92	488.00	285.43%
	Total Taxes	82,483.78	295,453.32	438,233.00	67.42%
	Other Income				
4300	Interest Income	0.00	935.17	1,000.00	93.52%
	Total Other Income	0.00	935.17	1,000.00	93.52%
	Total 2017 Funds	82,483.78	296,388.49	439,233.00	67.48%
	Less: Total Expenditures				
5500	Dispatching Services	0.00	165,687.52	332,000.00	49.91%
5510	Telephone	1,693.71	8,328.35	22,700.00	36.69%
5520	Communication Expense	7,409.36	33,181.15	111,796.00	29.68%
5100	Depreciated Assets	0.00	762.27	9,400.00	8.11%
6110	Auditing Expense	0.00	0.00	1,000.00	0.00%
	Total Expenditures	9,103.07	207,959.29	476,896.00	43.61%
	Net Income (Loss)	\$73,380.71	\$88,429.20	(\$37,663.00)	

*Fenton Fire Protection District
Balance Sheet
Pension Fund
As of 5/31/2017*

Assets

Cash in Bank	\$1,000.00
Investments-Pension	25,328,702.01
Taxes Receivable	414,493.00
Delinquent Taxes	213,243.91
Total Current Assets	<u>25,957,438.92</u>

Total Assets	<u>\$25,957,438.92</u>
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Liabilities

Deferred Income	213,243.91
Total Liabilities	<u>213,243.91</u>

Equity

Fund Balance-Unreserved	735,033.64
Fund Balance-Reserved	25,328,702.01
Net Income (Loss)	(319,540.64)
Total Equity	<u>25,744,195.01</u>

Total Liabilities and Equity	<u>\$25,957,438.92</u>
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*Fenton Fire Protection District
Pension Fund
For the Five Months Ending 5/31/2017*

		<u>Current Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>% of Budget</u>
	Taxes				
4010	Real Estate	\$124,096.80	\$399,360.45	\$641,759.00	62.23%
4020	Personal Property	4,510.14	84,899.06	118,658.00	71.55%
4030	Merchants & Mfg. Lic.	257.61	7,589.18	8,491.00	89.38%
4035	Surcharge	36,103.00	79,605.08	90,768.00	87.70%
4040	Public Utilities	0.00	16,667.02	15,811.00	105.41%
4050	FIT Tax	0.00	2,785.85	976.00	285.44%
	Total Taxes	164,967.55	590,906.64	876,463.00	67.42%
	Other Income				
	Total 2017 Funds	164,967.55	590,906.64	876,463.00	67.42%
	Less: Total Expenditures				
5600	Pension Fund Premium	178,007.60	910,447.28	876,463.00	103.88%
	Total Expenditures	178,007.60	910,447.28	876,463.00	103.88%
	Net Income (Loss)	(\$13,040.05)	(\$319,540.64)	\$0.00	