

*Fenton Fire Protection District
Balance Sheet
General Fund
As of 6/30/2017*

Assets

Petty Cash	\$185.00
Cash in Bank	3,734,810.67
Cash in Bank - FSA	14,988.07
Cash in Bank-HRA	11,102.58
Cash in Bank-Rental Property	6,015.37
Investment Account	1,903,088.95
Taxes Receivable	2,449,149.73
Delinquent Taxes	1,221,802.01
Prepaid Rental Expense	250.00
Amt To Be Provided for LT Debt	576,442.73
Deposit-General	100.00
Total Current Assets	<u>9,917,935.11</u>

Fixed Assets

Land	621,212.74
Building	3,960,759.11
Equipment and Other	1,732,461.94
Vehicles-Joint	3,943,543.81
Furniture & Fixtures-Joint	609,370.29
Accum Depr-Building	(6,144,910.76)
Investments in P & E -Joint	<u>(4,722,437.13)</u>

Total Assets	<u><u>\$9,917,935.11</u></u>
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Liabilities

Accounts Payable	50,845.92
FSA Liability	4,488.07
Salaries Payable	20,533.63
Union Dues	1,987.86
Rental Security Deposit	1,950.00
Deferred Income	1,218,020.01
Notes Payable	243,000.00
Capital Lease Payable	333,442.73
Due to Other Funds	(117,789.25)
Total Liabilities	<u>1,756,478.97</u>

Equity

Fund Balance-Unreserved	7,392,547.43
Net Income (Loss)	768,908.71
Total Equity	<u>8,161,456.14</u>

Total Liabilities and Equity	<u><u>\$9,917,935.11</u></u>
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*Fenton Fire Protection District
General Fund
For the Six Months Ending 6/30/2017*

		Current Actual	YTD Actual	Budget	% of Budget
	Taxes				
4010	Real Estate	\$0.00	\$2,296,322.60	\$3,768,753.00	60.93%
4020	Personal Property	0.00	488,169.52	602,396.00	81.04%
4030	Merchants & Mfg. Lic.	0.00	43,637.80	48,824.00	89.38%
4035	Surcharge	0.00	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	0.00	3,397,713.17	5,038,415.00	67.44%
	Other Income				
4100	Building Permits	24,934.00	67,852.00	75,000.00	90.47%
4300	Interest Income	2,397.22	4,790.22	3,500.00	136.86%
4400	Miscellaneous Income	695.61	2,178.36	4,000.00	54.46%
4550	Rental Income	1,450.00	8,700.00	17,400.00	50.00%
	Financing Source - Loan				
4600	Proceeds - General	0.00	370,816.23	370,816.23	100.00%
	Total Other Income	29,476.83	454,336.81	470,716.23	96.52%
	Total 2017 Funds	29,476.83	3,852,049.98	5,509,131.23	69.92%
- 501...	Less: Total Expenditures	(685,251.35)	(3,083,141.27)	(6,120,205.30)	50.38%
	Net Income (Loss)	(\$655,774.52)	\$768,908.71	(\$611,074.07)	

Ambulance Allocation

Current = \$ 286,563.77
YTD = \$ 1,719,792.89

*Fenton Fire Protection District
General Fund
For the Six Months Ending 6/30/2017*

		<u>Current Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>% of Budget</u>
	Payroll				
5010	Payroll-Fire Chief	\$11,016.96	\$47,618.56	\$95,200.00	50.02%
5020	Payroll-Assist & Dep Chiefs	42,419.74	181,692.34	366,400.00	49.59%
5030	Payroll-Firefighters/Paramedic	285,970.45	1,209,273.06	2,440,000.00	49.56%
5040	Payroll-Admin Assistants	7,615.41	32,922.31	65,840.00	50.00%
5050	Payroll-Office Manager	5,738.76	24,867.96	49,760.00	49.98%
5060	Payroll-Fire Marshal	26,257.87	67,975.57	108,450.00	62.68%
5065...	Payroll-Medical Officer	2,449.92	10,588.96	21,200.00	49.95%
5070	Sickleave Buyback	44,233.28	44,233.28	120,000.00	36.86%
5080	Education Incentive	0.00	0.00	24,160.00	0.00%
5090	Director Fees	2,640.00	2,640.00	14,880.00	17.74%
	Property and Equipment				
5100	Depreciated Assets	1,436.33	371,672.33	404,076.00	91.98%
5105...	Mortgage Interest Payments	373.30	2,191.64	4,480.00	48.92%
5104	Lease Principle Payment	0.00	36,557.27	43,000.00	85.02%
5103	Lease Interest Payments	0.00	7,111.78	6,300.00	112.89%
5110	Vehicles-Repair	9,806.41	64,238.40	109,600.00	58.61%
5120	Equipment-Expensed	1,043.54	5,530.46	6,000.00	92.17%
5130	Equipment-Repair	342.18	7,036.41	18,700.00	37.63%
	Utilities				
5200	Electric	2,948.74	10,542.15	24,000.00	43.93%
5210	Fuel/Water/Sewer	545.63	6,653.67	18,640.00	35.70%
	Operating Expense				
5300	Building Maintenance	2,100.29	13,495.24	26,091.20	51.72%
5310	Maintenance Allowance	5,245.86	47,930.86	100,480.00	47.70%
5320	Gas & Oil	1,968.98	16,966.71	40,400.00	42.00%
5330	Supplies & Laundry	1,130.57	6,652.90	8,560.00	77.72%
	Administrative Expenes				
6000	Insurance	75,631.25	124,422.06	266,129.60	46.75%
6010	Insurance-Med & Dental	104,967.66	542,546.60	1,213,588.00	44.71%
6020	Professional Services	10,805.90	30,890.69	68,800.00	44.90%
6030	Dues & Subscriptions	25.00	4,518.09	7,242.50	62.38%
6040	Payroll Taxes	32,993.87	124,326.69	298,068.00	41.71%
6050	Accounting	576.00	1,096.00	6,400.00	17.13%
6055	Bank Service Charges	253.00	454.94	3,000.00	15.16%
6060	Payroll Processing	541.55	2,747.22	5,600.00	49.06%
6070	Medical Exams	395.36	1,943.36	19,200.00	10.12%
6080	Training Expense	867.29	8,092.35	24,360.00	33.22%
6090	Office Expense	1,871.36	7,930.19	22,500.00	35.25%
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	607.96	2,869.75	9,400.00	30.53%
6130	Work Comp Claims	314.93	314.93	8,000.00	3.94%
6140	Capital Improvements	0.00	0.00	9,000.00	0.00%
6170	Rental Management Fee	116.00	696.00	2,200.00	31.64%
6175	Rental Repairs	0.00	0.00	3,000.00	0.00%
	Total Expenditures	685,251.35	3,083,141.27	6,120,205.30	50.38%

*Fenton Fire Protection District
Balance Sheet
Ambulance Fund
As of 6/30/2017*

Assets

Cash in Bank	\$1,427,696.19
Investment Account	1,260,780.43
Taxes Receivable	1,276,071.60
Delinquent Taxes	636,922.27
Total Current Assets	<u>4,601,470.49</u>

Total Assets	<u><u>\$4,601,470.49</u></u>
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Liabilities

Accounts Payable	13,227.64
Salaries Payable	26,637.58
Deferred Income	636,922.27
Due to Other Funds	117,789.25
Total Liabilities	<u>794,576.74</u>

Equity

Fund Balance-Unreserved	3,433,238.21
Net Income (Loss)	373,655.54
Total Equity	<u>3,806,893.75</u>

Total Liabilities and Equity	<u><u>\$4,601,470.49</u></u>
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*Fenton Fire Protection District
Ambulance Fund
For the Six Months Ending 6/30/2017*

	Current Actual	YTD Actual	Budget	% of Budget
Taxes				
4010 Real Estate	\$0.00	\$1,196,444.64	\$1,921,048.00	62.28%
4020 Personal Property	0.00	254,349.19	355,849.00	71.48%
4030 Merchants & Mfg. Lic.	0.00	22,736.45	25,739.00	88.33%
4035 Surcharge	0.00	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	0.00	1,770,298.19	2,624,860.00	67.44%
Other Income				
4200 Ambulance Fees	58,182.20	386,733.37	750,000.00	51.56%
4300 Interest Income	4.45	2,281.57	10,000.00	22.82%
4400 Miscellaneous Income	61.60	289.20	500.00	57.84%
Total Other Income	58,248.25	389,304.14	760,500.00	51.19%
Total 2017 Funds	58,248.25	2,159,602.33	3,385,360.00	63.79%
- 501... Less: Total Expenditures	(425,175.16)	(1,785,946.79)	(3,800,061.20)	47.00%
Net Income (Loss)	(\$366,926.91)	\$373,655.54	(\$414,701.20)	

Ambulance Allocation

Current = \$ 286,563.77
YTD = \$ 1,719,792.89

*Fenton Fire Protection District
Ambulance Fund
For the Six Months Ending 6/30/2017*

		<u>Current Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>% of Budget</u>
	Payroll				
5010	Payroll-Fire Chief	\$2,754.24	\$11,904.64	\$23,800.00	50.02%
5020	Payroll-Assist & Dep Chiefs	10,604.92	45,423.02	91,600.00	49.59%
5030	Payroll-Firefighters/Paramedic	71,492.61	302,318.25	610,000.00	49.56%
5035...	Payroll-Paramedics	217,692.82	967,517.48	2,079,000.00	46.54%
5040	Payroll-Admin Assistants	1,903.85	8,230.57	16,460.00	50.00%
5050	Payroll-Office Manager	1,434.69	6,216.99	12,440.00	49.98%
5065...	Payroll-Medical Officer	9,799.68	42,355.84	84,800.00	49.95%
5070	Sickleave Buyback	11,058.32	11,058.32	30,000.00	36.86%
5080	Education Incentive	0.00	0.00	6,040.00	0.00%
5090	Director Fees	660.00	660.00	3,720.00	17.74%
	Property and Equipment				
5100	Depreciated Assets	0.00	290.00	800.00	36.25%
5105...	Mortgage Interest Payments	93.32	547.89	1,120.00	48.92%
5110	Vehicles-Repair	13,410.08	18,659.57	11,400.00	163.68%
5120	Equipment-Expensed	50.96	222.74	600.00	37.12%
5130	Equipment-Repair	2,067.01	28,900.46	77,100.00	37.48%
	Utilities				
5200	Electric	737.19	2,635.52	6,000.00	43.93%
5210	Fuel/Water/Sewer	136.42	1,663.44	4,660.00	35.70%
	Operating Expense				
5300	Building Maintenance	724.07	3,572.82	6,522.80	54.77%
5310	Maintenance Allowance	1,311.48	11,982.72	25,120.00	47.70%
5320	Gas & Oil	492.24	4,241.65	10,100.00	42.00%
5330	Supplies & Laundry	282.64	1,663.25	2,140.00	77.72%
	Administrative Expenses				
6000	Insurance	18,907.81	31,105.50	66,532.40	46.75%
6010	Insurance-Med & Dental	26,463.37	135,931.18	303,397.00	44.80%
6020	Professional Services	2,701.48	7,722.68	17,200.00	44.90%
6030	Dues & Subscriptions	0.00	1,096.40	1,327.00	82.62%
6040	Payroll Taxes	24,163.54	102,575.75	198,712.00	51.62%
6050	Accounting	144.00	274.00	1,600.00	17.13%
6060	Payroll Processing	135.39	830.64	1,400.00	59.33%
6070	Medical Exams	98.84	485.84	4,800.00	10.12%
6080	Training Expense	1,060.39	6,832.83	20,820.00	32.82%
6090	Office Expense	290.09	1,473.53	3,500.00	42.10%
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	151.99	525.64	3,850.00	13.65%
6130	Work Comp Claims	78.73	78.73	2,000.00	3.94%
6150	Ambulance Billing	4,272.99	23,973.76	60,000.00	39.96%
	Total Expenditures	425,175.16	1,785,946.79	3,800,061.20	47.00%

*Fenton Fire Protection District
Balance Sheet
Dispatch Fund
As of 6/30/2017*

Assets

Cash in Bank	\$144,844.93
Investment Account	407,940.48
Taxes Receivable	212,969.54
Delinquent Taxes	106,262.59
Total Current Assets	<u>872,017.54</u>

Total Assets	<u>\$872,017.54</u>
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Liabilities

Accounts Payable	1,752.49
Deferred Income	106,262.59
Total Liabilities	<u>108,015.08</u>

Equity

Fund Balance-Unreserved	863,864.00
Net Income (Loss)	(99,861.54)
Total Equity	<u>764,002.46</u>

Total Liabilities and Equity	<u>\$872,017.54</u>
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*Fenton Fire Protection District
Dispatch Fund
For the Six Months Ending 6/30/2017*

		<u>Current Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>% of Budget</u>
	Taxes				
4010	Real Estate	\$0.00	\$199,680.23	\$320,880.00	62.23%
4020	Personal Property	0.00	42,449.52	59,329.00	71.55%
4030	Merchants & Mfg. Lic.	0.00	3,794.60	4,246.00	89.37%
4035	Surcharge	0.00	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	0.00	295,453.32	438,233.00	67.42%
	Other Income				
4300	Interest Income	465.54	1,400.71	1,000.00	140.07%
	Total Other Income	465.54	1,400.71	1,000.00	140.07%
	Total 2017 Funds	465.54	296,854.03	439,233.00	67.58%
	Less: Total Expenditures				
5500	Dispatching Services	165,687.52	331,375.04	332,000.00	99.81%
5510	Telephone	1,685.50	10,013.85	22,700.00	44.11%
5520	Communication Expense	21,383.26	54,564.41	111,796.00	48.81%
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	188,756.28	396,715.57	476,896.00	83.19%
	Net Income (Loss)	(\$188,290.74)	(\$99,861.54)	(\$37,663.00)	

*Fenton Fire Protection District
Balance Sheet
Pension Fund
As of 6/30/2017*

Assets

Cash in Bank	\$1,000.00
Investments-Pension	27,927,826.16
Taxes Receivable	425,939.09
Delinquent Taxes	212,525.18
Total Current Assets	<u>28,567,290.43</u>

Total Assets	<u>\$28,567,290.43</u>
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Liabilities

Deferred Income	<u>212,525.18</u>
Total Liabilities	<u>212,525.18</u>

Equity

Fund Balance-Unreserved	746,479.73
Fund Balance-Reserved	27,927,826.16
Net Income (Loss)	<u>(319,540.64)</u>
Total Equity	<u>28,354,765.25</u>

Total Liabilities and Equity	<u>\$28,567,290.43</u>
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*Fenton Fire Protection District
Pension Fund
For the Six Months Ending 6/30/2017*

		<u>Current Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>% of Budget</u>
	Taxes				
4010	Real Estate	\$0.00	\$399,360.45	\$641,759.00	62.23%
4020	Personal Property	0.00	84,899.06	118,658.00	71.55%
4030	Merchants & Mfg. Lic.	0.00	7,589.18	8,491.00	89.38%
4035	Surcharge	0.00	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	0.00	590,906.64	876,463.00	67.42%
	Other Income				
	Total 2017 Funds	0.00	590,906.64	876,463.00	67.42%
	Less: Total Expenditures				
5600	Pension Fund Premium	0.00	910,447.28	876,463.00	103.88%
	Total Expenditures	0.00	910,447.28	876,463.00	103.88%
	Net Income (Loss)	\$0.00	(\$319,540.64)	\$0.00	