

*Fenton Fire Protection District
Balance Sheet
General Fund
As of 3/31/2017*

Assets

Petty Cash	\$185.00
Cash in Bank	4,255,094.77
Cash in Bank - FSA	7,864.01
Cash in Bank-HRA	1,947.66
Cash in Bank-Rental Property	12,022.37
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	613,816.23
Deposit-General	100.00
Total Current Assets	<u>10,402,073.15</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>\$10,402,073.15</u></u>
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Liabilities

Accounts Payable	26,604.37
FSA Liability	(2,635.99)
Salaries Payable	7,786.30
Union Dues	2,197.90
Rental Security Deposit	1,950.00
Deferred Income	1,227,191.34
Notes Payable	243,000.00
Capital Lease Payable	370,816.23
Due to Other Funds	(106,820.39)
Total Liabilities	<u>1,770,089.76</u>

Equity

Fund Balance-Unreserved	7,359,544.59
Net Income (Loss)	1,272,438.80
Total Equity	<u>8,631,983.39</u>

Total Liabilities and Equity	<u><u>\$10,402,073.15</u></u>
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*Fenton Fire Protection District
General Fund
For the Three Months Ending 3/31/2017*

		<u>Current Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>% of Budget</u>
	Taxes				
4010	Real Estate	\$5,361.44	\$1,582,765.88	\$3,768,753.00	42.00%
4020	Personal Property	12,837.66	462,236.26	602,396.00	76.73%
4030	Merchants & Mfg. Lic.	61.84	42,156.57	48,824.00	86.34%
4035	Surcharge	1,602.21	250,136.98	521,916.00	47.93%
4040	Public Utilities	0.00	95,835.38	90,914.00	105.41%
4050	FIT Tax	504.92	16,018.65	5,612.00	285.44%
	Total Taxes	<u>20,368.07</u>	<u>2,449,149.72</u>	<u>5,038,415.00</u>	<u>48.61%</u>
	Other Income				
4100	Building Permits	6,124.00	27,479.00	75,000.00	36.64%
4300	Interest Income	2,393.00	2,393.00	3,500.00	68.37%
4400	Miscellaneous Income	341.92	970.57	4,000.00	24.26%
4550	Rental Income	1,450.00	4,350.00	17,400.00	25.00%
	Financing Source - Loan				
4600	Proceeds - General	0.00	370,816.23	370,816.23	100.00%
	Total Other Income	<u>10,308.92</u>	<u>406,008.80</u>	<u>470,716.23</u>	<u>86.25%</u>
	Total 2017 Funds	<u>30,676.99</u>	<u>2,855,158.52</u>	<u>5,509,131.23</u>	<u>51.83%</u>
- 501...	Less: Total Expenditures	<u>(391,642.36)</u>	<u>(1,582,719.72)</u>	<u>(6,120,205.30)</u>	<u>25.86%</u>
	Net Income (Loss)	<u><u>(\$360,965.37)</u></u>	<u><u>\$1,272,438.80</u></u>	<u><u>(\$611,074.07)</u></u>	

Ambulance Allocation

Current = \$ 260,634.37
YTD = \$ 793,004.08

*Fenton Fire Protection District
General Fund
For the Three Months Ending 3/31/2017*

		Current Actual	YTD Actual	Budget	% of Budget
	Payroll				
5010	Payroll-Fire Chief	\$7,320.32	\$21,960.96	\$95,200.00	23.07%
5020	Payroll-Assist & Dep Chiefs	26,272.52	80,937.56	366,400.00	22.09%
5030	Payroll-Firefighters/Paramedic	178,758.57	532,293.99	2,440,000.00	21.82%
5040	Payroll-Admin Assistants	5,062.42	15,184.66	65,840.00	23.06%
5050	Payroll-Office Manager	3,825.84	11,477.52	49,760.00	23.07%
5060	Payroll-Fire Marshal	8,343.54	25,030.62	108,450.00	23.08%
5065...	Payroll-Medical Officer	1,627.20	4,881.60	21,200.00	23.03%
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	369,076.00	404,076.00	91.34%
5105...	Mortgage Interest Payments	337.18	1,083.78	4,480.00	24.19%
5104	Lease Principle Payment	0.00	0.00	43,000.00	0.00%
5103	Lease Interest Payments	0.00	1,740.23	6,300.00	27.62%
5110	Vehicles-Repair	1,185.62	46,182.99	109,600.00	42.14%
5120	Equipment-Expensed	1,639.79	2,986.92	6,000.00	49.78%
5130	Equipment-Repair	248.05	5,390.01	18,700.00	28.82%
	Utilities				
5200	Electric	1,372.09	4,459.74	24,000.00	18.58%
5210	Fuel/Water/Sewer	1,182.50	4,197.04	18,640.00	22.52%
	Operating Expense				
5300	Building Maintenance	1,723.91	6,709.88	26,091.20	25.72%
5310	Maintenance Allowance	18,357.82	37,955.71	100,480.00	37.77%
5320	Gas & Oil	3,129.09	8,107.09	40,400.00	20.07%
5330	Supplies & Laundry	449.28	2,478.81	8,560.00	28.96%
	Administrative Expenes				
6000	Insurance	2,751.22	43,899.97	266,129.60	16.50%
6010	Insurance-Med & Dental	89,617.61	262,890.04	1,213,588.00	21.66%
6020	Professional Services	8,576.78	14,474.22	68,800.00	21.04%
6030	Dues & Subscriptions	107.49	4,314.69	7,242.50	59.57%
6040	Payroll Taxes	17,692.03	52,938.26	298,068.00	17.76%
6050	Accounting	336.00	520.00	6,400.00	8.13%
6055	Bank Service Charges	3.00	195.94	3,000.00	6.53%
6060	Payroll Processing	391.36	1,421.62	5,600.00	25.39%
6070	Medical Exams	0.00	16.00	19,200.00	0.08%
6080	Training Expense	(387.48)	6,136.89	24,360.00	25.19%
6090	Office Expense	794.63	2,553.95	22,500.00	11.35%
6100	Election Expense	10,588.56	10,588.56	32,000.00	33.09%
6110	Auditing Expense	0.00	0.00	5,500.00	0.00%
6120	Micellaneous Expense	219.42	286.47	9,400.00	3.05%
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	348.00	2,200.00	15.82%
6175	Rental Repairs	0.00	0.00	3,000.00	0.00%
	Total Expenditures	391,642.36	1,582,719.72	6,120,205.30	25.86%

*Fenton Fire Protection District
Balance Sheet
Ambulance Fund
As of 3/31/2017*

Assets

Cash in Bank	\$1,706,083.80
Investment Account	1,259,648.64
Taxes Receivable	1,242,204.93
Delinquent Taxes	640,387.85
Total Current Assets	<u>4,848,325.22</u>

Total Assets	<u>\$4,848,325.22</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	106,820.39
Total Liabilities	<u>785,253.00</u>

Equity

Fund Balance-Unreserved	3,401,290.64
Net Income (Loss)	661,781.58
Total Equity	<u>4,063,072.22</u>

Total Liabilities and Equity	<u>\$4,848,325.22</u>
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*Fenton Fire Protection District
Ambulance Fund
For the Three Months Ending 3/31/2017*

		<u>Current Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>% of Budget</u>
	Taxes				
4010	Real Estate	\$2,793.45	\$824,662.77	\$1,921,048.00	42.93%
4020	Personal Property	6,688.75	240,837.27	355,849.00	67.68%
4030	Merchants & Mfg. Lic.	32.22	21,964.69	25,739.00	85.34%
4035	Surcharge	834.80	130,327.98	271,932.00	47.93%
4040	Public Utilities	0.00	49,932.76	47,368.00	105.41%
4050	FIT Tax	263.08	8,346.14	2,924.00	285.44%
	Total Taxes	<u>10,612.30</u>	<u>1,276,071.61</u>	<u>2,624,860.00</u>	<u>48.61%</u>
	Other Income				
4200	Ambulance Fees	74,271.87	190,253.04	750,000.00	25.37%
4300	Interest Income	0.08	1,149.78	10,000.00	11.50%
4400	Miscellaneous Income	36.00	147.20	500.00	29.44%
	Total Other Income	<u>74,307.95</u>	<u>191,550.02</u>	<u>760,500.00</u>	<u>25.19%</u>
	Total 2017 Funds	84,920.25	1,467,621.63	3,385,360.00	43.35%
- 501...	Less: Total Expenditures	<u>(271,385.80)</u>	<u>(805,840.05)</u>	<u>(3,800,061.20)</u>	<u>21.21%</u>
	Net Income (Loss)	<u>(\$186,465.55)</u>	<u>\$661,781.58</u>	<u>(\$414,701.20)</u>	

Ambulance Allocation

Current = \$ 260,634.37
YTD = \$ 793,004.08

*Fenton Fire Protection District
Ambulance Fund
For the Three Months Ending 3/31/2017*

		<u>Current Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>% of Budget</u>
	Payroll				
5010	Payroll-Fire Chief	\$1,830.08	\$5,490.24	\$23,800.00	23.07%
5020	Payroll-Assist & Dep Chiefs	6,568.12	20,234.36	91,600.00	22.09%
5030	Payroll-Firefighters/Paramedic	44,689.64	133,073.49	610,000.00	21.82%
5035...	Payroll-Paramedics	147,083.82	438,070.67	2,079,000.00	21.07%
5040	Payroll-Admin Assistants	1,265.60	3,796.16	16,460.00	23.06%
5050	Payroll-Office Manager	956.46	2,869.38	12,440.00	23.07%
5065...	Payroll-Medical Officer	6,508.80	19,526.40	84,800.00	23.03%
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	0.00	800.00	0.00%
5105...	Mortgage Interest Payments	84.29	270.93	1,120.00	24.19%
5110	Vehicles-Repair	2,259.81	3,694.48	11,400.00	32.41%
5120	Equipment-Expensed	0.00	171.78	600.00	28.63%
5130	Equipment-Repair	5,708.33	16,895.21	77,100.00	21.91%
	Utilities				
5200	Electric	343.02	1,114.93	6,000.00	18.58%
5210	Fuel/Water/Sewer	295.63	1,049.26	4,660.00	22.52%
	Operating Expense				
5300	Building Maintenance	430.98	1,677.48	6,522.80	25.72%
5310	Maintenance Allowance	4,589.45	9,488.92	25,120.00	37.77%
5320	Gas & Oil	782.27	2,026.76	10,100.00	20.07%
5330	Supplies & Laundry	112.33	619.72	2,140.00	28.96%
	Administrative Expenses				
6000	Insurance	687.80	10,974.98	66,532.40	16.50%
6010	Insurance-Med & Dental	22,422.26	65,777.76	303,397.00	21.68%
6020	Professional Services	2,144.20	3,618.56	17,200.00	21.04%
6030	Dues & Subscriptions	0.00	1,076.80	1,327.00	81.15%
6040	Payroll Taxes	15,317.88	45,675.85	198,712.00	22.99%
6050	Accounting	84.00	130.00	1,600.00	8.13%
6060	Payroll Processing	97.85	499.24	1,400.00	35.66%
6070	Medical Exams	0.00	4.00	4,800.00	0.08%
6080	Training Expense	255.03	3,128.80	20,820.00	15.03%
6090	Office Expense	189.29	615.84	3,500.00	17.60%
6100	Election Expense	2,647.15	2,647.15	8,000.00	33.09%
6110	Auditing Expense	0.00	0.00	3,500.00	0.00%
6120	Micellaneous Expense	54.86	71.62	3,850.00	1.86%
6130	Work Comp Claims	0.00	0.00	2,000.00	0.00%
6150	Ambulance Billing	3,976.85	11,549.28	60,000.00	19.25%
	Total Expenditures	271,385.80	805,840.05	3,800,061.20	21.21%

*Fenton Fire Protection District
Balance Sheet
Dispatch Fund
As of 3/31/2017*

Assets

Cash in Bank	\$266,255.74
Investment Account	407,474.94
Taxes Receivable	207,246.49
Delinquent Taxes	106,293.89
Total Current Assets	<u>987,271.06</u>

Total Assets	<u><u>\$987,271.06</u></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)	21,083.73
Total Equity	<u>874,316.21</u>

Total Liabilities and Equity	<u><u>\$987,271.06</u></u>
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*Fenton Fire Protection District
Dispatch Fund
For the Three Months Ending 3/31/2017*

		<u>Current Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>% of Budget</u>
	Taxes				
4010	Real Estate	\$466.21	\$137,631.82	\$320,880.00	42.89%
4020	Personal Property	1,116.32	40,194.45	59,329.00	67.75%
4030	Merchants & Mfg. Lic.	5.38	3,665.79	4,246.00	86.34%
4035	Surcharge	139.32	21,751.05	45,384.00	47.93%
4040	Public Utilities	0.00	8,333.51	7,906.00	105.41%
4050	FIT Tax	43.90	1,392.92	488.00	285.43%
	Total Taxes	1,771.13	212,969.54	438,233.00	48.60%
	Other Income				
4300	Interest Income	935.17	935.17	1,000.00	93.52%
	Total Other Income	935.17	935.17	1,000.00	93.52%
	Total 2017 Funds	2,706.30	213,904.71	439,233.00	48.70%
	Less: Total Expenditures				
5500	Dispatching Services	0.00	165,687.52	332,000.00	49.91%
5510	Telephone	1,708.35	4,991.70	22,700.00	21.99%
5520	Communication Expense	7,011.29	21,379.49	111,796.00	19.12%
5100	Depreciated Assets	1,112.27	762.27	9,400.00	8.11%
6110	Auditing Expense	0.00	0.00	1,000.00	0.00%
	Total Expenditures	9,831.91	192,820.98	476,896.00	40.43%
	Net Income (Loss)	(\$7,125.61)	\$21,083.73	(\$37,663.00)	

*Fenton Fire Protection District
Balance Sheet
Pension Fund
As of 3/31/2017*

Assets

Cash in Bank	\$14,040.05
Investments-Pension	25,328,702.01
Taxes Receivable	414,493.00
Delinquent Taxes	213,243.91
Total Current Assets	<u>25,970,478.97</u>

Total Assets	<u>\$25,970,478.97</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)	(306,500.59)
Total Equity	<u>25,757,235.06</u>

Total Liabilities and Equity	<u>\$25,970,478.97</u>
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*Fenton Fire Protection District
Pension Fund
For the Three Months Ending 3/31/2017*

		<u>Current Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>% of Budget</u>
	Taxes				
4010	Real Estate	\$932.42	\$275,263.65	\$641,759.00	42.89%
4020	Personal Property	2,232.64	80,388.92	118,658.00	67.75%
4030	Merchants & Mfg. Lic.	10.75	7,331.57	8,491.00	86.35%
4035	Surcharge	278.65	43,502.08	90,768.00	47.93%
4040	Public Utilities	0.00	16,667.02	15,811.00	105.41%
4050	FIT Tax	87.81	2,785.85	976.00	285.44%
	Total Taxes	3,542.27	425,939.09	876,463.00	48.60%
	Other Income				
	Total 2017 Funds	3,542.27	425,939.09	876,463.00	48.60%
	Less: Total Expenditures				
5600	Pension Fund Premium	0.00	732,439.68	876,463.00	83.57%
	Total Expenditures	0.00	732,439.68	876,463.00	83.57%
	Net Income (Loss)	\$3,542.27	(\$306,500.59)	\$0.00	