

*Fenton Fire Protection District  
Balance Sheet  
General Fund  
As of 4/30/2017*

**Assets**

Petty Cash	\$185.00
Cash in Bank	3,988,001.99
Cash in Bank - FSA	10,075.95
Cash in Bank-HRA	11,947.66
Cash in Bank-Rental Property	13,353.37
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>10,148,523.31</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>

<b>Total Assets</b>	<b><u><u>\$10,148,523.31</u></u></b>
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**Liabilities**

Accounts Payable	26,604.37
FSA Liability	(424.05)
Salaries Payable	7,786.30
Union Dues	(34.36)
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	400.00
Total Liabilities	<u>1,877,289.83</u>

**Equity**

Fund Balance-Unreserved	7,359,514.62
Net Income (Loss)	911,718.86
Total Equity	<u>8,271,233.48</u>

<b>Total Liabilities and Equity</b>	<b><u><u>\$10,148,523.31</u></u></b>
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*Fenton Fire Protection District  
General Fund  
For the Four Months Ending 4/30/2017*

		<u>Current Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>% of Budget</u>
	<b>Taxes</b>				
4010	Real Estate	\$0.00	\$1,582,765.88	\$3,768,753.00	42.00%
4020	Personal Property	0.00	462,236.26	602,396.00	76.73%
4030	Merchants & Mfg. Lic.	0.00	42,156.57	48,824.00	86.34%
4035	Surcharge	0.00	250,136.98	521,916.00	47.93%
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%
	<b>Total Taxes</b>	<u>0.00</u>	<u>2,449,149.72</u>	<u>5,038,415.00</u>	<u>48.61%</u>
	<b>Other Income</b>				
4100	Building Permits	8,115.00	35,594.00	75,000.00	47.46%
4300	Interest Income	0.00	2,393.00	3,500.00	68.37%
4400	Miscellaneous Income	222.38	1,192.95	4,000.00	29.82%
4550	Rental Income	1,450.00	5,800.00	17,400.00	33.33%
	Financing Source - Loan				
4600	Proceeds - General	0.00	370,816.23	370,816.23	100.00%
	<b>Total Other Income</b>	<u>9,787.38</u>	<u>415,796.18</u>	<u>470,716.23</u>	<u>88.33%</u>
	<b>Total 2017 Funds</b>	<u>9,787.38</u>	<u>2,864,945.90</u>	<u>5,509,131.23</u>	<u>52.00%</u>
- 501...	Less: Total Expenditures	<u>(370,507.32)</u>	<u>(1,953,227.04)</u>	<u>(6,120,205.30)</u>	<u>31.91%</u>
	<b>Net Income (Loss)</b>	<u><u>(\$360,719.94)</u></u>	<u><u>\$911,718.86</u></u>	<u><u>(\$611,074.07)</u></u>	

Ambulance Allocation

Current = \$ 364,523.87  
YTD = \$ 1,157,527.95

*Fenton Fire Protection District  
General Fund  
For the Four Months Ending 4/30/2017*

		Current Actual	YTD Actual	Budget	% of Budget
	<b>Payroll</b>				
5010	Payroll-Fire Chief	\$7,320.32	\$29,281.28	\$95,200.00	30.76%
5020	Payroll-Assist & Dep Chiefs	26,802.52	107,740.08	366,400.00	29.41%
5030	Payroll-Firefighters/Paramedic	182,722.83	715,016.82	2,440,000.00	29.30%
5040	Payroll-Admin Assistants	5,061.12	20,245.78	65,840.00	30.75%
5050	Payroll-Office Manager	3,825.84	15,303.36	49,760.00	30.75%
5060	Payroll-Fire Marshal	8,343.54	33,374.16	108,450.00	30.77%
5065...	Payroll-Medical Officer	1,627.20	6,508.80	21,200.00	30.70%
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%
	<b>Property and Equipment</b>				
5100	Depreciated Assets	1,160.00	370,236.00	404,076.00	91.63%
5105...	Mortgage Interest Payments	373.30	1,457.08	4,480.00	32.52%
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	1,450.78	47,633.77	109,600.00	43.46%
5120	Equipment-Expensed	1,500.00	4,486.92	6,000.00	74.78%
5130	Equipment-Repair	420.23	5,810.24	18,700.00	31.07%
	<b>Utilities</b>				
5200	Electric	1,457.85	5,917.59	24,000.00	24.66%
5210	Fuel/Water/Sewer	1,360.52	5,557.56	18,640.00	29.82%
	<b>Operating Expense</b>				
5300	Building Maintenance	4,019.99	10,729.87	26,091.20	41.12%
5310	Maintenance Allowance	1,270.44	39,226.15	100,480.00	39.04%
5320	Gas & Oil	3,160.35	11,267.44	40,400.00	27.89%
5330	Supplies & Laundry	740.53	3,219.34	8,560.00	37.61%
	<b>Administrative Expenses</b>				
6000	Insurance	2,852.06	46,752.03	266,129.60	17.57%
6010	Insurance-Med & Dental	85,947.68	348,837.72	1,213,588.00	28.74%
6020	Professional Services	4,953.37	19,427.59	68,800.00	28.24%
6030	Dues & Subscriptions	131.20	4,445.89	7,242.50	61.39%
6040	Payroll Taxes	18,040.54	70,978.80	298,068.00	23.81%
6050	Accounting	0.00	520.00	6,400.00	8.13%
6055	Bank Service Charges	3.00	198.94	3,000.00	6.63%
6060	Payroll Processing	388.40	1,810.02	5,600.00	32.32%
6070	Medical Exams	732.00	748.00	19,200.00	3.90%
6080	Training Expense	805.54	6,942.43	24,360.00	28.50%
6090	Office Expense	2,392.14	4,946.09	22,500.00	21.98%
6100	Election Expense	1,311.98	11,900.54	32,000.00	37.19%
6110	Auditing Expense	0.00	0.00	5,500.00	0.00%
6120	Micellaneous Expense	216.05	502.52	9,400.00	5.35%
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	464.00	2,200.00	21.09%
6175	Rental Repairs	0.00	0.00	3,000.00	0.00%
	<b>Total Expenditures</b>	<b>370,507.32</b>	<b>1,953,227.04</b>	<b>6,120,205.30</b>	<b>31.91%</b>

*Fenton Fire Protection District  
Balance Sheet  
Ambulance Fund  
As of 4/30/2017*

**Assets**

Cash in Bank	\$1,396,221.52
Investment Account	1,260,775.98
Taxes Receivable	1,242,204.93
Delinquent Taxes	640,387.85
Total Current Assets	<u>4,539,590.28</u>

<b>Total Assets</b>	<b><u><u>\$4,539,590.28</u></u></b>
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**Liabilities**

Accounts Payable	27,557.66
Salaries Payable	10,487.10
Deferred Income	640,387.85
Due to Other Funds	(400.00)
Total Liabilities	<u>678,032.61</u>

**Equity**

Fund Balance-Unreserved	3,401,192.00
Net Income (Loss)	460,365.67
Total Equity	<u>3,861,557.67</u>

<b>Total Liabilities and Equity</b>	<b><u><u>\$4,539,590.28</u></u></b>
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*Fenton Fire Protection District  
Ambulance Fund  
For the Four Months Ending 4/30/2017*

		<u>Current Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>% of Budget</u>
	<b>Taxes</b>				
4010	Real Estate	\$0.00	\$824,662.77	\$1,921,048.00	42.93%
4020	Personal Property	0.00	240,837.27	355,849.00	67.68%
4030	Merchants & Mfg. Lic.	0.00	21,964.69	25,739.00	85.34%
4035	Surcharge	0.00	130,327.98	271,932.00	47.93%
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%
	<b>Total Taxes</b>	<u>0.00</u>	<u>1,276,071.61</u>	<u>2,624,860.00</u>	<u>48.61%</u>
	<b>Other Income</b>				
4200	Ambulance Fees	69,577.58	259,830.62	750,000.00	34.64%
4300	Interest Income	1,127.34	2,277.12	10,000.00	22.77%
4400	Miscellaneous Income	37.20	184.40	500.00	36.88%
	<b>Total Other Income</b>	<u>70,742.12</u>	<u>262,292.14</u>	<u>760,500.00</u>	<u>34.49%</u>
	<b>Total 2017 Funds</b>	<u>70,742.12</u>	<u>1,538,363.75</u>	<u>3,385,360.00</u>	<u>45.44%</u>
- 501...	Less: Total Expenditures	<u>(272,158.03)</u>	<u>(1,077,998.08)</u>	<u>(3,800,061.20)</u>	<u>28.37%</u>
	<b>Net Income (Loss)</b>	<u><u>(\$201,415.91)</u></u>	<u><u>\$460,365.67</u></u>	<u><u>(\$414,701.20)</u></u>	

Ambulance Allocation

Current = \$ 364,523.87  
YTD = \$ 1,157,527.95

*Fenton Fire Protection District  
Ambulance Fund  
For the Four Months Ending 4/30/2017*

		<u>Current Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>% of Budget</u>
	<b>Payroll</b>				
5010	Payroll-Fire Chief	\$1,830.08	\$7,320.32	\$23,800.00	30.76%
5020	Payroll-Assist & Dep Chiefs	6,700.62	26,934.98	91,600.00	29.41%
5030	Payroll-Firefighters/Paramedic	45,680.71	178,754.20	610,000.00	29.30%
5035...	Payroll-Paramedics	150,396.03	588,466.70	2,079,000.00	28.31%
5040	Payroll-Admin Assistants	1,265.28	5,061.44	16,460.00	30.75%
5050	Payroll-Office Manager	956.46	3,825.84	12,440.00	30.75%
5065...	Payroll-Medical Officer	6,508.80	26,035.20	84,800.00	30.70%
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%
	<b>Property and Equipment</b>				
5100	Depreciated Assets	290.00	290.00	800.00	36.25%
5105...	Mortgage Interest Payments	93.33	364.26	1,120.00	32.52%
5110	Vehicles-Repair	1,378.42	5,072.90	11,400.00	44.50%
5120	Equipment-Expensed	0.00	171.78	600.00	28.63%
5130	Equipment-Repair	7,571.49	24,466.70	77,100.00	31.73%
	<b>Utilities</b>				
5200	Electric	364.45	1,479.38	6,000.00	24.66%
5210	Fuel/Water/Sewer	340.13	1,389.39	4,660.00	29.82%
	<b>Operating Expense</b>				
5300	Building Maintenance	1,005.00	2,682.48	6,522.80	41.12%
5310	Maintenance Allowance	317.61	9,806.53	25,120.00	39.04%
5320	Gas & Oil	790.08	2,816.84	10,100.00	27.89%
5330	Supplies & Laundry	185.13	804.85	2,140.00	37.61%
	<b>Administrative Expenses</b>				
6000	Insurance	713.02	11,688.00	66,532.40	17.57%
6010	Insurance-Med & Dental	21,486.91	87,264.67	303,397.00	28.76%
6020	Professional Services	1,238.34	4,856.90	17,200.00	28.24%
6030	Dues & Subscriptions	7.80	1,084.60	1,327.00	81.73%
6040	Payroll Taxes	15,658.38	61,334.23	198,712.00	30.87%
6050	Accounting	0.00	130.00	1,600.00	8.13%
6060	Payroll Processing	97.09	596.33	1,400.00	42.60%
6070	Medical Exams	183.00	187.00	4,800.00	3.90%
6080	Training Expense	2,036.37	5,165.17	20,820.00	24.81%
6090	Office Expense	450.65	1,066.49	3,500.00	30.47%
6100	Election Expense	327.99	2,975.14	8,000.00	37.19%
6110	Auditing Expense	0.00	0.00	3,500.00	0.00%
6120	Micellaneous Expense	186.50	258.12	3,850.00	6.70%
6130	Work Comp Claims	0.00	0.00	2,000.00	0.00%
6150	Ambulance Billing	4,098.36	15,647.64	60,000.00	26.08%
	<b>Total Expenditures</b>	<b>272,158.03</b>	<b>1,077,998.08</b>	<b>3,800,061.20</b>	<b>28.37%</b>

*Fenton Fire Protection District  
Balance Sheet  
Dispatch Fund  
As of 4/30/2017*

**Assets**

Cash in Bank	\$260,220.50
Investment Account	407,474.94
Taxes Receivable	207,246.49
Delinquent Taxes	106,293.89
Total Current Assets	<u>981,235.82</u>

Total Assets	<u><u>\$981,235.82</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)	15,048.49
Total Equity	<u>868,280.97</u>

Total Liabilities and Equity	<u><u>\$981,235.82</u></u>
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*Fenton Fire Protection District  
Dispatch Fund  
For the Four Months Ending 4/30/2017*

		<u>Current Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>% of Budget</u>
	<b>Taxes</b>				
4010	Real Estate	\$0.00	\$137,631.82	\$320,880.00	42.89%
4020	Personal Property	0.00	40,194.45	59,329.00	67.75%
4030	Merchants & Mfg. Lic.	0.00	3,665.79	4,246.00	86.34%
4035	Surcharge	0.00	21,751.05	45,384.00	47.93%
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%
	<b>Total Taxes</b>	<b>0.00</b>	<b>212,969.54</b>	<b>438,233.00</b>	<b>48.60%</b>
	<b>Other Income</b>				
4300	Interest Income	0.00	935.17	1,000.00	93.52%
	<b>Total Other Income</b>	<b>0.00</b>	<b>935.17</b>	<b>1,000.00</b>	<b>93.52%</b>
	<b>Total 2017 Funds</b>	<b>0.00</b>	<b>213,904.71</b>	<b>439,233.00</b>	<b>48.70%</b>
	<b>Less: Total Expenditures</b>				
5500	Dispatching Services	0.00	165,687.52	332,000.00	49.91%
5510	Telephone	1,642.94	6,634.64	22,700.00	29.23%
5520	Communication Expense	4,392.30	25,771.79	111,796.00	23.05%
5100	Depreciated Assets	0.00	762.27	9,400.00	8.11%
6110	Auditing Expense	0.00	0.00	1,000.00	0.00%
	<b>Total Expenditures</b>	<b>6,035.24</b>	<b>198,856.22</b>	<b>476,896.00</b>	<b>41.70%</b>
	<b>Net Income (Loss)</b>	<b>(\$6,035.24)</b>	<b>\$15,048.49</b>	<b>(\$37,663.00)</b>	



*Fenton Fire Protection District  
Balance Sheet  
Pension Fund  
As of 4/30/2017*

**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>

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

<b>Total Liabilities and Equity</b>	<b><u>\$25,970,478.97</u></b>
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*Fenton Fire Protection District  
Pension Fund  
For the Four Months Ending 4/30/2017*

	<u>Current Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>% of Budget</u>
<b>Taxes</b>				
4010 Real Estate	\$0.00	\$275,263.65	\$641,759.00	42.89%
4020 Personal Property	0.00	80,388.92	118,658.00	67.75%
4030 Merchants & Mfg. Lic.	0.00	7,331.57	8,491.00	86.35%
4035 Surcharge	0.00	43,502.08	90,768.00	47.93%
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%
<b>Total Taxes</b>	<b>0.00</b>	<b>425,939.09</b>	<b>876,463.00</b>	<b>48.60%</b>
<b>Other Income</b>				
<b>Total 2017 Funds</b>	<b>0.00</b>	<b>425,939.09</b>	<b>876,463.00</b>	<b>48.60%</b>
<b>Less: Total Expenditures</b>				
5600 Pension Fund Premium	0.00	732,439.68	876,463.00	83.57%
<b>Total Expenditures</b>	<b>0.00</b>	<b>732,439.68</b>	<b>876,463.00</b>	<b>83.57%</b>
<b>Net Income (Loss)</b>	<b>\$0.00</b>	<b>(\$306,500.59)</b>	<b>\$0.00</b>	