

# Fenton Fire Protection District

Financial Statements  
~  
August 2017

Rognan & Associates

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Accountant's Compilation Report

Board of Directors  
Fenton Fire Protection District  
845 Gregory Lane  
Fenton, MO 63026

**COMPILATION OF FINANCIAL STATEMENTS ON A MODIFIED ACCRUAL BASIS**

Management is responsible for the accompanying general purpose financial statements of Fenton Fire Protection District, which comprise the statements of assets, liabilities and fund balance - modified accrual basis as of August 31, 2017, and the related statements of revenues and expenses - modified accrual basis for the year then ended December 31, 2017. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the accompanying general purpose financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these general purpose financial statements.

Management has elected to omit substantially all the disclosures ordinarily included in general purpose financial statements prepared in accordance with the modified accrual basis of accounting. If the omitted disclosures were included in the general purpose financial statements, they might influence the user's conclusions about the Fire Protection District's assets, liabilities, fund balance, revenues, and expenses. Accordingly, the general purpose financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Fenton Fire Protection District.

*Rognan and Associates*

ROGNAN & ASSOCIATES  
St. Louis, MO

September 19, 2017

**FENTON FIRE PROTECTION DISTRICT**  
**FINANCIAL STATEMENT ANALYSIS - MONTHLY**

<b>AUGUST 31, 2017</b> <b>PAGE 2</b>	<b>PERCENTAGE GAUGE</b>	<b>GENERAL ACTUAL</b>	<b>OVER (UNDER)</b>	<b>AMBULANCE ACTUAL</b>	<b>OVER (UNDER)</b>
January	8.30	13.34	5.04	7.26	(1.04)
February	16.70	19.68	2.98	14.06	(2.64)
March	25.00	26.16	1.16	21.21	(3.79)
April	33.30	32.28	(1.02)	28.37	(4.93)
May	41.70	39.63	(2.07)	35.81	(5.89)
June	50.00	50.95	0.95	47.00	(3.00)
July	58.30	57.70	(0.60)	54.08	(4.22)
✓ <b>August</b>	<b>66.60</b>	<b>64.57</b>	<b>(2.03)</b>	<b>61.00</b>	<b>(5.60)</b> ✓
September	75.00				
October	83.30				
November	91.60				
<b>December</b>	<b>100.00</b>				
<b>(\$337,044)</b>	<b>1%</b>	<b>\$61,202</b>	<b>(\$124,240)</b>	<b>\$38,001</b>	<b>(\$212,803)</b>

**FENTON FIRE PROTECTION DISTRICT**  
**FINANCIAL STATEMENT ANALYSIS - MONTHLY**

			AUGUST 31, 2017	PAGE 3
GENERAL + AMBULANCE FUND COMBINED				
ACTUAL - COMPARED TO BUDGET				
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
<b>REVENUES</b>				
Tax collections	\$5,178,372	\$7,663,275	(\$2,484,903)	67.57%
Building and other permits	102,054	75,000	27,054	136.07%
Ambulance fees, net	503,403	750,000	(246,597)	67.12%
Interest	8,205	13,500	(5,295)	60.78%
Miscellaneous revenue	8,370	4,500	3,870	186.00%
Rental income	11,600	17,400	(5,800)	66.67%
Financing Source - Loan Proceeds	370,816	370,816	0	100.00%
<b>TOTAL REVENUES</b>	<b>\$6,182,820</b>	<b>\$8,894,491</b>	<b>(\$2,711,671)</b>	<b>69.51%</b>
<b>EXPENDITURES</b>				
Bank service charges	\$461	\$3,000	(\$2,539)	15.37%
Building maintenance	21,226	32,614	(11,388)	65.08%
Depreciated assets - capital assets	372,645	404,876	(32,231)	92.04%
Doctors fees & medical exams	2,994	24,000	(21,006)	12.48%
Dues and subscriptions	7,395	8,569	(1,174)	86.30%
Election expenses	14,876	40,000	(25,124)	37.19%
Equipment maintenance & expensed	56,662	102,400	(45,738)	55.33%
Equipment purchases and replacement	0	9,000	(9,000)	0.00%
Gasoline and oil	29,445	50,500	(21,055)	58.31%
Insurance - employee - medical & dental	935,493	1,516,985	(581,492)	61.67%
Insurance - general	212,387	332,662	(120,275)	63.84%
Mortgage interest payments/expense	3,658	5,600	(1,942)	65.32%
Miscellaneous expenses	3,621	13,250	(9,629)	27.33%
Lease expenses - principal & interest	43,669	49,300	(5,631)	88.58%
Office supplies and expenses	13,643	26,000	(12,357)	52.47%
Payroll taxes	295,131	496,780	(201,649)	59.41%
Professional fees & services	83,220	170,000	(86,780)	48.95%
Rental Management Fee/repairs	928	5,200	(4,272)	17.85%
Salaries	3,929,303	6,263,750	(2,334,447)	62.73%
Salaries - OT	0	0	0	
Supplies - cleaning & laundry	11,034	10,700	334	103.12%
Training and education	19,077	45,180	(26,103)	42.22%
Uniforms	90,442	125,600	(35,158)	72.01%
Utilities	31,191	53,300	(22,109)	58.52%
Vehicle maintenance & repairs	90,911	121,000	(30,089)	75.13%
Work Comp Claims	394	10,000	(9,606)	3.94%
<b>TOTAL EXPENDITURES</b>	<b>\$6,269,806</b>	<b>\$9,920,266</b>	<b>(\$3,650,460)</b>	<b>63.20%</b>
<b>REVENUES OVER EXPENDITURES</b> <b>(EXPENDITURES OVER REVENUES)</b>	<b>(\$86,986)</b>	<b>(\$1,025,775)</b>	<b>\$938,789</b>	<b>8.48%</b>
<b>General/Ambulance Overhead Transfer</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>USE OF DISTRICT RESERVES</b>	<b>\$0</b>	<b>\$1,025,775</b>	<b>\$0</b>	<b>0.00%</b>
<b>REVENUES OVER EXPENDITURES</b> <b>(EXPENDITURES OVER REVENUES)</b>	<b>(\$86,986)</b>	<b>\$0</b>	<b>\$938,789</b>	

**FENTON FIRE PROTECTION DISTRICT**  
**FINANCIAL STATEMENT ANALYSIS - MONTHLY**

			AUGUST 31, 2017	PAGE 4
<b>GENERAL + AMBULANCE FUND COMBINED</b>				
<b>ACTUAL 2017 - COMPARED TO ACTUAL 2016</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>2017-2016 \$</b>	<b>2017-2016 %</b>
	<b>2017</b>	<b>2016</b>	<b>OVER (UNDER)</b>	<b>OVER (UNDER)</b>
<b>REVENUES</b>				
Tax collections	\$5,178,372	\$5,158,791	\$19,581 ✓	0.38%
Building and other permits	102,054	98,773	3,281 ✓	3.32%
Ambulance fees, net	503,403	529,364	(25,961) ✓	-4.90%
Interest	8,205	13,324	(5,119)	-38.42%
Miscellaneous revenue	8,370	22,337	(13,967) ✓	-62.53%
Rental income	11,600	11,150	450	4.04%
Financing Source - Loan Proceeds	370,816	0	370,816 ✓	
<b>TOTAL REVENUES</b>	<b>\$6,182,820</b>	<b>\$5,833,739</b>	<b>\$349,081</b> ✓	<b>5.98%</b>
<b>EXPENDITURES</b>				
Bank service charges	\$461	\$179	\$282	157.54%
Building maintenance	21,226	25,739	(4,513)	-17.53%
Depreciated assets - capital assets	372,645	7,695	364,950 ✓	4742.69%
Doctors fees & medical exams	2,994	1,841	1,153	62.63%
Dues and subscriptions	7,395	5,273	2,122	40.24%
Election expenses	14,876	0	14,876 ✓	
Equipment maintenance & expensed	56,662	73,112	(16,450) ✓	-22.50%
Equipment purchases and replacement	0	0	0	
Gasoline and oil	29,445	27,129	2,316	8.54%
Insurance - employee - medical & dental	935,493	787,321	148,172 ✓	18.82%
Insurance - general	212,387	211,308	1,079	0.51%
Mortgage interest payments/expense	3,658	3,673	(15)	-0.41%
Miscellaneous expenses	3,621	4,659	(1,038)	-22.28%
Lease expenses - principal & interest	43,669	0	43,669 ✓	
Office supplies and expenses	13,643	12,337	1,306	10.59%
Payroll taxes	295,131	302,466	(7,335)	-2.43%
Professional fees & services	83,220	106,062	(22,842) ✓	-21.54%
Rental Management Fee/repairs	928	4,349	(3,421)	-78.66%
Salaries	3,929,303	4,026,391	(97,088) ✓	-2.41%
Salaries - OT	0	0	0	
Supplies - cleaning & laundry	11,034	8,675	2,359	27.19%
Training and education	19,077	47,518	(28,441) ✓	-59.85%
Uniforms	90,442	77,814	12,628 ✓	16.23%
Utilities	31,191	38,257	(7,066)	-18.47%
Vehicle maintenance & repairs	90,911	39,866	51,045 ✓	128.04%
Work Comp Claims	394	5,254	(4,860)	-92.50%
<b>TOTAL EXPENDITURES</b>	<b>\$6,269,806</b>	<b>\$5,816,918</b>	<b>\$452,888</b> ✓	<b>7.79%</b>
<b>REVENUES OVER EXPENDITURES</b>				
<b>(EXPENDITURES OVER REVENUES)</b>	<b>(\$86,986)</b>	<b>\$16,821</b>	<b>(\$103,807)</b>	<b>-517.13%</b>
<b>General/Ambulance Overhead Transfer</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>USE OF DISTRICT RESERVES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>REVENUES OVER EXPENDITURES</b>				
<b>(EXPENDITURES OVER REVENUES)</b>	<b>(\$86,986)</b>	<b>\$16,821</b>	<b>(\$103,807)</b>	

**FENTON FIRE PROTECTION DISTRICT**  
**FINANCIAL STATEMENT ANALYSIS - MONTHLY**

	BUDGET - ALL	FUNDS			AUGUST 31, 2017	PAGE 5
			GENERAL +			
	GENERAL	AMBULANCE	AMBULANCE	DISPATCH	PENSION	TOTAL
<b>REVENUES</b>						
Tax collections	\$5,038,415	\$2,624,860	\$7,663,275	\$438,233	\$876,463	\$8,977,971
Building and other permits	75,000		75,000			75,000
Ambulance fees, net		750,000	750,000			750,000
Interest	3,500	10,000	13,500	1,000	0	14,500
Miscellaneous revenue	4,000	500	4,500			4,500
Rental income	17,400		17,400			17,400
Financing Source - Loan Proceeds	370,816		370,816			370,816
<b>TOTAL REVENUES</b>	<b>\$5,509,131</b>	<b>\$3,385,360</b>	<b>\$8,894,491</b>	<b>\$439,233</b>	<b>\$876,463</b>	<b>\$10,210,187</b>
<b>EXPENDITURES</b>						
Bank service charges	\$3,000	\$0	\$3,000			\$3,000
Building maintenance	26,091	6,523	32,614			32,614
Depreciated assets - capital assets	404,076	800	404,876	9,400		414,276
Doctors fees & medical exams	19,200	4,800	24,000			24,000
Dues and subscriptions	7,242	1,327	8,569			8,569
Election expenses	32,000	8,000	40,000			40,000
Equipment maintenance & expensed	24,700	77,700	102,400			102,400
Equipment purchases and replacement	9,000	0	9,000			9,000
Gasoline and oil	40,400	10,100	50,500			50,500
Insurance - employee - medical & dental	1,213,588	303,397	1,516,985			1,516,985
Insurance - general	266,130	66,532	332,662			332,662
Mortgage interest payments/expense	4,480	1,120	5,600			5,600
Miscellaneous expenses	9,400	3,850	13,250			13,250
Lease expenses - principal & interest	49,300	0	49,300			49,300
Office supplies and expenses	22,500	3,500	26,000			26,000
Payroll taxes	298,068	198,712	496,780			496,780
Professional fees & services	86,300	83,700	170,000	1,000		171,000
Rental Management Fee/repairs	5,200	0	5,200			5,200
Salaries	3,305,890	2,957,860	6,263,750			6,263,750
Salaries - OT	0	0	0			0
Supplies - cleaning & laundry	8,560	2,140	10,700			10,700
Training and education	24,360	20,820	45,180			45,180
Uniforms	100,480	25,120	125,600			125,600
Utilities	42,640	10,660	53,300	134,496		187,796
Vehicle maintenance & repairs	109,600	11,400	121,000			121,000
Work Comp Claims	8,000	2,000	10,000			10,000
Dispatch - CCE-911				332,000		332,000
Pension Contribution					876,463	876,463
<b>TOTAL EXPENDITURES</b>	<b>\$6,120,205</b>	<b>\$3,800,061</b>	<b>\$9,920,266</b>	<b>\$476,896</b>	<b>\$876,463</b>	<b>\$11,273,625</b>
<b>REVENUES OVER EXPENDITURES</b>						
(EXPENDITURES OVER REVENUES)	(\$611,074)	(\$414,701)	(\$1,025,775)	(\$37,663)	\$0	(\$1,063,438)
<b>General/Ambulance Overhead Transfer</b>	<b>\$0</b>		<b>\$0</b>			<b>\$0</b>
<b>USE OF DISTRICT RESERVES</b>	<b>\$611,074</b>	<b>\$414,701</b>	<b>\$1,025,775</b>	<b>\$37,663</b>	<b>\$0</b>	<b>\$1,063,438</b>
<b>REVENUES OVER EXPENDITURES</b>						
(EXPENDITURES OVER REVENUES)	\$0	\$0	\$0	\$0	\$0	\$0

**FENTON FIRE PROTECTION DISTRICT**  
**FINANCIAL STATEMENT ANALYSIS - MONTHLY**

	ACTUAL - ALL FUNDS				AUGUST 31, 2017	PAGE 6
			GENERAL +			
	GENERAL	AMBULANCE	AMBULANCE	DISPATCH	PENSION	TOTAL
<b>REVENUES</b>						
Tax collections	\$3,404,525	\$1,773,847	\$5,178,372	\$296,046	\$592,091	\$6,066,509
Building and other permits	102,054		102,054			102,054
Ambulance fees, net		503,403	503,403			503,403
Interest	4,784	3,421	8,205	1,775	0	9,980
Miscellaneous revenue	8,004	366	8,370			8,370
Miscellaneous expenses	11,600		11,600			11,600
Lease expenses - principal & interest	370,816		370,816			370,816
<b>TOTAL REVENUES</b>	<b>\$3,901,783</b>	<b>\$2,281,037</b>	<b>\$6,182,820</b>	<b>\$297,821</b>	<b>\$592,091</b>	<b>\$7,072,732</b>
<b>EXPENDITURES</b>						
Bank service charges	\$461	\$0	\$461			\$461
Building maintenance	16,822	4,404	21,226			21,226
Depreciated assets - capital assets	372,355	290	372,645	762		373,407
Doctors fees & medical exams	2,395	599	2,994			2,994
Dues and subscriptions	6,274	1,121	7,395			7,395
Election expenses	11,901	2,975	14,876			14,876
Equipment maintenance & expensed	17,833	38,829	56,662			56,662
Equipment purchases and replacement	0	0	0			0
Gasoline and oil	23,556	5,889	29,445			29,445
Insurance - employee - medical & dental	748,205	187,288	935,493			935,493
Insurance - general	169,910	42,477	212,387			212,387
Mortgage interest payments/expense	2,926	732	3,658			3,658
Miscellaneous expenses	3,050	571	3,621			3,621
Lease expenses - principal & interest	43,669	0	43,669			43,669
Office supplies and expenses	11,555	2,088	13,643			13,643
Payroll taxes	161,794	133,337	295,131			295,131
Professional fees & services	40,509	42,711	83,220			83,220
Rental Management Fee/repairs	928	0	928			928
Salaries	2,129,097	1,800,206	3,929,303			3,929,303
Salaries - OT	0	0	0			0
Supplies - cleaning & laundry	8,827	2,207	11,034			11,034
Training and education	10,939	8,138	19,077			19,077
Uniforms	72,353	18,089	90,442			90,442
Utilities	24,954	6,237	31,191	77,187		108,378
Vehicle maintenance & repairs	70,978	19,933	90,911			90,911
Work Comp Claims	315	79	394			394
Dispatch - CCE-911			0	331,375		331,375
Pension Contribution			0		910,447	910,447
<b>TOTAL EXPENDITURES</b>	<b>\$3,951,606</b>	<b>\$2,318,200</b>	<b>6,269,806</b>	<b>\$409,324</b>	<b>\$910,447</b>	<b>\$7,589,577</b>
<b>REVENUES OVER EXPENDITURES</b>						
<b>(EXPENDITURES OVER REVENUES)</b>	<b>(\$49,823)</b>	<b>(\$37,163)</b>	<b>(\$86,986)</b>	<b>(\$111,503)</b>	<b>(\$318,356)</b>	<b>(\$516,845)</b>
General/Ambulance Overhead Transfer	\$0	\$0	\$0	\$0	\$0	\$0
<b>USE OF DISTRICT RESERVES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0</b>
<b>REVENUES OVER EXPENDITURES</b>						
<b>(EXPENDITURES OVER REVENUES)</b>	<b>(\$49,823)</b>	<b>(\$37,163)</b>	<b>(\$86,986)</b>	<b>(\$111,503)</b>	<b>(\$318,356)</b>	<b>(\$516,845)</b>

**FENTON FIRE PROTECTION DISTRICT**  
**FINANCIAL STATEMENT ANALYSIS - MONTHLY**

	BUDGET TO ACTUAL - ALL FUNDS				AUGUST 31, 2017	PAGE 7
	OVER (UNDER) BUDGET					
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	TOTAL
<b>REVENUES</b>						
Tax collections	(\$1,633,890)	(\$851,013)	(\$2,484,903)	(\$142,187)	(\$284,372)	(\$2,911,462)
Building and other permits	27,054	0	27,054	0	0	27,054
Ambulance fees, net	0	(246,597)	(246,597)	0	0	(246,597)
Interest	1,284	(6,579)	(5,295)	775	0	(4,520)
Miscellaneous revenue	4,004	(134)	3,870	0	0	3,870
Rental income	(5,800)	0	(5,800)	0	0	(5,800)
Financing Source - Loan Proceeds	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>(\$1,607,348)</b>	<b>(\$1,104,323)</b>	<b>(\$2,711,671)</b>	<b>(\$141,412)</b>	<b>(\$284,372)</b>	<b>(\$3,137,455)</b>
<b>EXPENDITURES</b>						
Bank service charges	(\$2,539)	\$0	(\$2,539)	\$0	\$0	(\$2,539)
Building maintenance	(9,269)	(2,119)	(11,388)	0	0	(11,388)
Depreciated assets - capital assets	(31,721)	(510)	(32,231)	(8,638)	0	(40,869)
Doctors fees & medical exams	(16,805)	(4,201)	(21,006)	0	0	(21,006)
Dues and subscriptions	(968)	(206)	(1,174)	0	0	(1,174)
Election expenses	(20,099)	(5,025)	(25,124)	0	0	(25,124)
Equipment maintenance & expensed	(6,867)	(38,871)	(45,738)	0	0	(45,738)
Equipment purchases and replacement	(9,000)	0	(9,000)	0	0	(9,000)
Gasoline and oil	(16,844)	(4,211)	(21,055)	0	0	(21,055)
Insurance - employee - medical & dental	(465,383)	(116,109)	(581,492)	0	0	(581,492)
Insurance - general	(96,220)	(24,055)	(120,275)	0	0	(120,275)
Mortgage interest payments/expense	(1,554)	(388)	(1,942)	0	0	(1,942)
Miscellaneous expenses	(6,350)	(3,279)	(9,629)	0	0	(9,629)
Lease expenses - principal & interest	(5,631)	0	(5,631)	0	0	(5,631)
Office supplies and expenses	(10,945)	(1,412)	(12,357)	0	0	(12,357)
Payroll taxes	(136,274)	(65,375)	(201,649)	0	0	(201,649)
Professional fees & services	(45,791)	(40,989)	(86,780)	(1,000)	0	(87,780)
Rental Management Fee/repairs	(4,272)	0	(4,272)	0	0	(4,272)
Salaries	(1,176,793)	(1,157,654)	(2,334,447)	0	0	(2,334,447)
Salaries - OT	0	0	0	0	0	0
Supplies - cleaning & laundry	267	67	334	0	0	334
Training and education	(13,421)	(12,682)	(26,103)	0	0	(26,103)
Uniforms	(28,127)	(7,031)	(35,158)	0	0	(35,158)
Utilities	(17,686)	(4,423)	(22,109)	(57,309)	0	(79,418)
Vehicle maintenance & repairs	(38,622)	8,533	(30,089)	0	0	(30,089)
Work Comp Claims	(7,685)	(1,921)	(9,606)	0	0	(9,606)
Dispatch - CCE-911	0	0	0	(625)	0	(625)
Pension Contribution	0	0	0	0	33,984	33,984
<b>TOTAL EXPENDITURES</b>	<b>(\$2,168,599)</b>	<b>(\$1,481,861)</b>	<b>(\$3,650,460)</b>	<b>(\$67,572)</b>	<b>\$33,984</b>	<b>(\$3,684,048)</b>
<b>REVENUES OVER EXPENDITURES</b>						
<b>(EXPENDITURES OVER REVENUES)</b>	<b>\$561,251</b>	<b>\$377,538</b>	<b>\$938,789</b>	<b>(\$73,840)</b>	<b>(\$318,356)</b>	<b>\$546,593</b>



**FENTON FIRE PROTECTION DISTRICT**  
**FINANCIAL STATEMENT ANALYSIS - MONTHLY**

	BUDGET TO ACTUAL - ALL FUNDS					
	PERCENT OF BUDGET USED					
					AUGUST 31, 2017	PAGE 8
			GENERAL +			
	GENERAL	AMBULANCE	AMBULANCE	DISPATCH	PENSION	TOTAL
REVENUES						
Tax collections	67.57%	67.58%	67.57%	67.55%	67.55%	67.57%
Building and other permits	136.07%		136.07%			136.07%
Ambulance fees, net		67.12%	67.12%			67.12%
Interest	136.69%	34.21%	60.78%	177.50%		68.83%
Miscellaneous revenue	200.10%	73.20%	186.00%			186.00%
Rental income	66.67%		66.67%			66.67%
Financing Source - Loan Proceeds	100.00%		100.00%			100.00%
TOTAL REVENUES	70.82%	67.38%	69.51%	67.80%	67.55%	69.27%
EXPENDITURES						
Bank service charges	15.37%		15.37%			15.37%
Building maintenance	64.47%	67.51%	65.08%			65.08%
Depreciated assets - capital assets	92.15%	36.25%	92.04%	8.11%		90.13%
Doctors fees & medical exams	12.47%	12.48%	12.48%			12.48%
Dues and subscriptions	86.63%	84.48%	86.30%			86.30%
Election expenses	37.19%	37.19%	37.19%			37.19%
Equipment maintenance & expensed	72.20%	49.97%	55.33%			55.33%
Equipment purchases and replacement	0.00%		0.00%			0.00%
Gasoline and oil	58.31%	58.31%	58.31%			58.31%
Insurance - employee - medical & dental	61.65%	61.73%	61.67%			61.67%
Insurance - general	63.84%	63.84%	63.84%			63.84%
Mortgage interest payments/expense	65.31%	65.36%	65.32%			65.32%
Miscellaneous expenses	32.45%	14.83%	27.33%			27.33%
Lease expenses - principal & interest	88.58%		88.58%			88.58%
Office supplies and expenses	51.36%	59.66%	52.47%			52.47%
Payroll taxes	54.28%	67.10%	59.41%			59.41%
Professional fees & services	46.94%	51.03%	48.95%	0.00%		48.67%
Rental Management Fee/repairs	17.85%		17.85%			17.85%
Salaries	64.40%	60.86%	62.73%			62.73%
Salaries - OT						
Supplies - cleaning & laundry	103.12%	103.13%	103.12%			103.12%
Training and education	44.91%	39.09%	42.22%			42.22%
Uniforms	72.01%	72.01%	72.01%			72.01%
Utilities	58.52%	58.51%	58.52%	57.39%		57.71%
Vehicle maintenance & repairs	64.76%	174.85%	75.13%			75.13%
Work Comp Claims	3.94%	3.95%	3.94%			3.94%
Dispatch - CCE-911				99.81%		99.81%
Pension Contribution					103.88%	103.88%
TOTAL EXPENDITURES	64.57%	61.00%	63.20%	85.83%	103.88%	0.00%
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)						

**FENTON FIRE PROTECTION DISTRICT**  
**FINANCIAL STATEMENT ANALYSIS - MONTHLY**

	GENERAL FUND		AUGUST 31, 2017	PAGE 9
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
<b>REVENUES</b>				
Tax collections	\$3,404,525	\$5,038,415	(\$1,633,890)	67.57%
Building and other permits	102,054	75,000	27,054	136.07%
Interest	4,784	3,500	1,284	136.69%
Miscellaneous revenue	8,004	4,000	4,004	200.10%
Rental income	11,600	17,400	(5,800)	66.67%
Financing Source - Loan Proceeds	370,816	370,816	0	100.00%
<b>TOTAL REVENUES</b>	<b>\$3,901,783</b>	<b>\$5,509,131</b>	<b>(\$1,607,348)</b>	<b>70.82%</b>
<b>EXPENDITURES</b>				
Bank service charges	\$461	\$3,000	(\$2,539)	15.37%
Building maintenance	16,822	26,091	(9,269)	64.47%
Depreciated assets - capital assets	372,355	404,076	(31,721)	92.15%
Doctors fees & medical exams	2,395	19,200	(16,805)	12.47%
Dues and subscriptions	6,274	7,242	(968)	86.63%
Election expenses	11,901	32,000	(20,099)	37.19%
Equipment maintenance & expensed	17,833	24,700	(6,867)	72.20%
Equipment purchases and replacement		9,000	(9,000)	0.00%
Gasoline and oil	23,556	40,400	(16,844)	58.31%
Insurance - employee - medical & dental	748,205	1,213,588	(465,383)	61.65%
Insurance - general	169,910	266,130	(96,220)	63.84%
Mortgage interest payments/expense	2,926	4,480	(1,554)	65.31%
Miscellaneous expenses	3,050	9,400	(6,350)	32.45%
Lease expenses - principal & interest	43,669	49,300	(5,631)	88.58%
Office supplies and expenses	11,555	22,500	(10,945)	51.36%
Payroll taxes	161,794	298,068	(136,274)	54.28%
Professional fees & services	40,509	86,300	(45,791)	46.94%
Rental Management Fee/repairs	928	5,200	(4,272)	17.85%
Salaries	2,129,097	3,305,890	(1,176,793)	64.40%
Salaries - OT				
Supplies - cleaning & laundry	8,827	8,560	267	103.12%
Training and education	10,939	24,360	(13,421)	44.91%
Uniforms	72,353	100,480	(28,127)	72.01%
Utilities	24,954	42,640	(17,686)	58.52%
Vehicle maintenance & repairs	70,978	109,600	(38,622)	64.76%
Work Comp Claims	315	8,000	(7,685)	3.94%
<b>TOTAL EXPENDITURES</b>	<b>\$3,951,606</b>	<b>\$6,120,205</b>	<b>(\$2,168,599)</b>	<b>64.57%</b>
<b>REVENUES OVER EXPENDITURES</b>				
<b>(EXPENDITURES OVER REVENUES)</b>	<b>(\$49,823)</b>	<b>(\$611,074)</b>	<b>(\$561,251)</b>	<b>8.15%</b>
<b>General/Ambulance Overhead Transfer</b>			\$0	
<b>TOTAL OVERHEAD TRANSFERS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>USE OF DISTRICT RESERVES</b>	<b>0</b>	<b>\$611,074</b>		
<b>REVENUES OVER EXPENDITURES</b>				
<b>(EXPENDITURES OVER REVENUES)</b>	<b>(\$49,823)</b>	<b>\$0</b>	<b>(\$561,251)</b>	<b>\$0</b>

**FENTON FIRE PROTECTION DISTRICT**  
**FINANCIAL STATEMENT ANALYSIS - MONTHLY**

	AMBULANCE FUND		AUGUST 31, 2017	PAGE 10
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
<b>REVENUES</b>				
Tax collections	\$1,773,847	\$2,624,860	(\$851,013)	67.58%
Ambulance fees, net	503,403	750,000	(246,597)	67.12%
Interest	3,421	10,000	(6,579)	34.21%
Miscellaneous revenue	366	500	(134)	73.20%
<b>TOTAL REVENUES</b>	<b>\$2,281,037</b>	<b>\$3,385,360</b>	<b>(\$1,104,323)</b>	<b>67.38%</b>
<b>EXPENDITURES</b>				
Bank service charges			\$0	
Building maintenance	4,404	6,523	(2,119)	67.51%
Depreciated assets - capital assets	290	800	(510)	36.25%
Doctors fees & medical exams	599	4,800	(4,201)	12.48%
Dues and subscriptions	1,121	1,327	(206)	84.48%
Election expenses	2,975	8,000	(5,025)	37.19%
Equipment maintenance & expensed	38,829	77,700	(38,871)	49.97%
Equipment purchases and replacement			0	
Gasoline and oil	5,889	10,100	(4,211)	58.31%
Insurance - employee - medical & dental	187,288	303,397	(116,109)	61.73%
Insurance - general	42,477	66,532	(24,055)	63.84%
Mortgage interest payments/expense	732	1,120	(388)	65.36%
Miscellaneous expenses	571	3,850	(3,279)	14.83%
Lease expenses - principal & interest			0	
Office supplies and expenses	2,088	3,500	(1,412)	59.66%
Payroll taxes	133,337	198,712	(65,375)	67.10%
Professional fees & services	42,711	83,700	(40,989)	51.03%
Rental Management Fee/repairs			0	
Salaries	1,800,206	2,957,860	(1,157,654)	60.86%
Salaries - OT			0	
Supplies - cleaning & laundry	2,207	2,140	67	103.13%
Training and education	8,138	20,820	(12,682)	39.09%
Uniforms	18,089	25,120	(7,031)	72.01%
Utilities	6,237	10,660	(4,423)	58.51%
Vehicle maintenance & repairs	19,933	11,400	8,533	174.85%
Work Comp Claims	79	2,000	(1,921)	3.95%
<b>TOTAL EXPENDITURES</b>	<b>\$2,318,200</b>	<b>\$3,800,061</b>	<b>(\$1,481,861)</b>	<b>61.00%</b>
<b>REVENUES OVER EXPENDITURES</b> <b>(EXPENDITURES OVER REVENUES)</b>	<b>(\$37,163)</b>	<b>(\$414,701)</b>	<b>\$377,538</b>	<b>0.00%</b>
<b>General/Ambulance Overhead Transfer</b>			0	
<b>USE OF DISTRICT RESERVES</b>	0	\$414,701		
<b>REVENUES OVER EXPENDITURES</b> <b>(EXPENDITURES OVER REVENUES)</b>	<b>(\$37,163)</b>	<b>\$0</b>	<b>\$377,538</b>	<b>\$0</b>

**FENTON FIRE PROTECTION DISTRICT**  
**FINANCIAL STATEMENT ANALYSIS - MONTHLY**

	PENSION FUND		AUGUST 31, 2017	PAGE 11
			OVER (UNDER)	% OF
	ACTUAL	BUDGET	BUDGET	BUDGET
<b>REVENUES</b>				
Tax collections	\$592,091	\$876,463	(\$284,372)	67.55%
Interest	0	0	0	
<b>TOTAL REVENUES</b>	<b>\$592,091</b>	<b>\$876,463</b>	<b>(\$284,372)</b>	<b>67.55%</b>
<b>EXPENDITURES</b>				
Pension Fund Premium	\$910,447	\$876,463	\$33,984	103.88%
<b>TOTAL EXPENDITURES</b>	<b>\$910,447</b>	<b>\$876,463</b>	<b>\$33,984</b>	<b>103.88%</b>
<b>REVENUES OVER EXPENDITURES</b>				
<b>(EXPENDITURES OVER REVENUES)</b>	<b>(\$318,356)</b>	<b>\$0</b>	<b>(\$318,356)</b>	

**FENTON FIRE PROTECTION DISTRICT**  
**FINANCIAL STATEMENT ANALYSIS - MONTHLY**

	DISPATCH FUND		AUGUST 31, 2017	PAGE 12
			OVER (UNDER)	% OF
	ACTUAL	BUDGET	BUDGET	BUDGET
<b>REVENUES</b>				
Tax collections	\$296,046	\$438,233	(\$142,187)	67.55%
Interest	1,775	1,000	775	177.50%
<b>TOTAL REVENUES</b>	<b>\$297,821</b>	<b>\$439,233</b>	<b>(\$141,412)</b>	<b>67.80%</b>
<b>EXPENDITURES</b>				
Dispatching fees	\$331,375	\$332,000	(\$625)	99.81%
Telephone	13,510	22,700	(9,190)	59.52%
Communication expenses	63,677	111,796	(48,119)	56.96%
Depreciated assets	762	9,400	(8,638)	8.11%
Auditing expense	0	1,000	(1,000)	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$409,324</b>	<b>\$476,896</b>	<b>(\$67,572)</b>	<b>85.83%</b>
<b>REVENUES OVER EXPENDITURES</b>				
<b>(EXPENDITURES OVER REVENUES)</b>	<b>(\$111,503)</b>	<b>(\$37,663)</b>	<b>(\$73,840)</b>	<b>296.05%</b>
<b>USE OF DISTRICT RESERVES/TRANSFERS</b>	<b>\$0</b>	<b>\$37,663</b>	<b>(\$37,663)</b>	<b>0.00%</b>
<b>REVENUES OVER EXPENDITURES</b>				
<b>(EXPENDITURES OVER REVENUES)</b>	<b>(\$111,503)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**FENTON FIRE PROTECTION DISTRICT**  
**FINANCIAL STATEMENT ANALYSIS - MONTHLY**

	GENERAL FUND		AUGUST 31, 2017	PAGE 13
	2017	2016	2017-2016 \$	2017-2016 %
	ACTUAL	ACTUAL	OVER (UNDER)	OVER (UNDER)
<b>REVENUES</b>				
Tax collections	\$3,404,525	\$3,391,047	\$13,478	✓ 0.40%
Building and other permits	102,054	98,773	3,281	3.32%
Interest	4,784	4,454	330	7.41%
Miscellaneous revenue	8,004	17,957	(9,953)	-55.43%
Rental income	11,600	11,150	450	4.04%
Financing Source - Loan Proceeds	370,816		370,816	✓
<b>TOTAL REVENUES</b>	<b>\$3,901,783</b>	<b>\$3,523,381</b>	<b>\$378,402</b>	<b>✓ 10.74%</b>
<b>EXPENDITURES</b>				
Bank service charges	\$461	\$179	\$282	157.54%
Building maintenance	16,822	20,591	(3,769)	✓ -18.30%
Depreciated assets - capital assets	372,355	6,049	366,306	✓ 6055.65%
Doctors fees & medical exams	2,395	1,473	922	62.59%
Dues and subscriptions	6,274	4,541	1,733	38.16%
Election expenses	11,901	0	11,901	✓
Equipment maintenance & expensed	17,833	36,268	(18,435)	✓ -50.83%
Equipment purchases and replacement	0	0	0	
Gasoline and oil	23,556	21,703	1,853	8.54%
Insurance - employee - medical & dental	748,205	629,502	118,703	✓ 18.86%
Insurance - general	169,910	169,046	864	0.51%
Mortgage interest payments/expense	2,926	2,938	(12)	-0.41%
Miscellaneous expenses	3,050	4,214	(1,164)	✓ -27.62%
Lease expenses - principal & interest	43,669	0	43,669	✓
Office supplies and expenses	11,555	10,954	601	5.49%
Payroll taxes	161,794	133,112	28,682	✓ 21.55%
Professional fees & services	40,509	53,621	(13,112)	✓ -24.45%
Rental Management Fee/repairs	928	4,349	(3,421)	✓ -78.66%
Salaries	2,129,097	1,745,791	383,306	✓ 21.96%
Salaries - OT	0	0	0	
Supplies - cleaning & laundry	8,827	6,940	1,887	27.19%
Training and education	10,939	36,383	(25,444)	✓ -69.93%
Uniforms	72,353	62,251	10,102	✓ 16.23%
Utilities	24,954	24,467	487	1.99%
Vehicle maintenance & repairs	70,978	36,105	34,873	✓ 96.59%
Work Comp Claims	315	4,203	(3,888)	-92.51%
<b>TOTAL EXPENDITURES</b>	<b>\$3,951,606</b>	<b>\$3,014,680</b>	<b>\$936,926</b>	<b>✓ 31.08%</b>
<b>REVENUES OVER EXPENDITURES</b>				
<b>(EXPENDITURES OVER REVENUES)</b>	<b>(\$49,823)</b>	<b>\$508,701</b>	<b>(\$558,524)</b>	<b>-109.79%</b>
<b>General/Ambulance/Dispatch/Pension OH Transfer</b>				
<b>REVENUES OVER EXPENDITURES</b>				
<b>(EXPENDITURES OVER REVENUES)</b>	<b>(\$49,823)</b>	<b>\$508,701</b>	<b>(\$558,524)</b>	<b>-109.79%</b>

**FENTON FIRE PROTECTION DISTRICT**  
**FINANCIAL STATEMENT ANALYSIS - MONTHLY**

	AMBULANCE FUND		AUGUST 31, 2017	PAGE 14
	2017	2016	2017-2016 \$	2017-2016 %
	ACTUAL	ACTUAL	OVER (UNDER)	OVER (UNDER)
<b>REVENUES</b>				
Tax collections	\$1,773,847	\$1,767,744	\$6,103 ✓	0.35%
Ambulance fees, net	503,403	529,364	(25,961) ✓	-4.90%
Interest	3,421	8,870	(5,449)	-61.43%
Miscellaneous revenue	366	4,380	(4,014)	-91.64%
<b>TOTAL REVENUES</b>	<b>\$2,281,037</b>	<b>\$2,310,358</b>	<b>(\$29,321) ✓</b>	<b>-1.27%</b>
<b>EXPENDITURES</b>				
Bank service charges	\$0	\$0	\$0	
Building maintenance	4,404	5,148	(744)	-14.45%
Depreciated assets - capital assets	290	1,646	(1,356)	-82.38%
Doctors fees & medical exams	599	368	231	62.77%
Dues and subscriptions	1,121	732	389	53.14%
Election expenses	2,975	0	2,975	
Equipment maintenance & expensed	38,829	36,844	1,985	5.39%
Equipment purchases and replacement	0	0	0	ERR
Gasoline and oil	5,889	5,426	463 ✓	8.53%
Insurance - employee - medical & dental	187,288	157,819	29,469 ✓	18.67%
Insurance - general	42,477	42,262	215	0.51%
Mortgage interest payments/expense	732	735	(3)	-0.41%
Miscellaneous expenses	571	445	126	28.31%
Lease expenses - principal & interest	0	0	0	
Office supplies and expenses	2,088	1,383	705 ✓	50.98%
Payroll taxes	133,337	169,354	(36,017)	-21.27%
Professional fees & services	42,711	52,441	(9,730)	-18.55%
Rental Management Fee/repairs	0	0	0	
Salaries	1,800,206	2,280,600	(480,394) ✓	-21.06%
Salaries - OT	0	0	0	
Supplies - cleaning & laundry	2,207	1,735	472	27.20%
Training and education	8,138	11,135	(2,997)	-26.92%
Uniforms	18,089	15,563	2,526	16.23%
Utilities	6,237	13,790	(7,553)	-54.77%
Vehicle maintenance & repairs	19,933	3,761	16,172 ✓	429.99%
Work Comp Claims	79	1,051	(972)	-92.48%
<b>TOTAL EXPENDITURES</b>	<b>\$2,318,200</b>	<b>\$2,802,238</b>	<b>(\$484,038) ✓</b>	<b>-17.27%</b>
<b>REVENUES OVER EXPENDITURES</b>				
<b>(EXPENDITURES OVER REVENUES)</b>	<b>(\$37,163)</b>	<b>(\$491,880)</b>	<b>\$454,717</b>	<b>-92.44%</b>
<b>General/Ambulance/Dispatch Overhead Transfer</b>				
<b>REVENUES OVER EXPENDITURES</b>				
<b>(EXPENDITURES OVER REVENUES)</b>	<b>(\$37,163)</b>	<b>(\$491,880)</b>	<b>\$454,717</b>	<b>-92.44%</b>

**FENTON FIRE PROTECTION DISTRICT**  
**FINANCIAL STATEMENT ANALYSIS - MONTHLY**

			AUGUST 31, 2017	PAGE 15
<b>CASH RESERVES AS OF</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>2017-2016 \$</b>	<b>2017-2016 %</b>
<b>AUGUST 31, 2017</b>	<b>AUGUST 31, 2017</b>	<b>AUGUST 31, 2016</b>	<b>OVER (UNDER)</b>	<b>OVER (UNDER)</b>
<b>GENERAL FUND:</b>				
Cash in Bank - Commerce Bank	\$2,926,322.14	\$3,192,788.02	(\$266,466)	-8.35%
Cash in Bank - FSA - Commerce Bank	4,440.84	7,946.77	(3,506)	-44.12%
Cash in Bank - HRA - Commerce Bank	7,140.14	1,690.13	5,450	322.46%
Cash in Bank - Rental Property - Commerce Bank	8,677.37	13,518.37	(4,841)	-35.81%
Investment account - various -	1,903,088.95	1,399,272.79	503,816	36.01%
Petty Cash	185.00	185.00	0	0.00%
<b>TOTAL GENERAL FUND CASH BALANCES</b>	<b>\$4,849,854.44</b>	<b>\$4,615,401.08</b>	<b>\$234,453.36</b>	<b>5.08%</b>
<b>AMBULANCE FUND:</b>				
Cash in Bank - Commerce Bank	\$1,006,779.56	\$1,344,150.97	(\$337,371.41)	-25.10%
Investment account	1,261,922.82	1,252,806.72	9,116.10	0.73%
<b>TOTAL AMBULANCE FUND CASH BALANCES</b>	<b>\$2,268,702.38</b>	<b>\$2,596,957.69</b>	<b>(\$328,255.31)</b>	<b>-12.64%</b>
<b>TOTAL OPERATING FUND CASH BALANCES</b>	<b>\$7,118,556.82</b>	<b>\$7,212,358.77</b>	<b>(\$93,801.95)</b>	<b>-1.30%</b>
<b>LESS: REMAINING 2017 EXPENSES</b>	<b>(\$3,650,460)</b>			
<b>ESTIMATED CASH RESERVE</b>	<b>\$3,468,097</b>			
<b># of Months - Estimated Reserve</b>	<b>4.20</b>			
<b>Estimated Reserve - %</b>	<b>34.96%</b>			



District	Fund	Bank	Account #	Account Description	January	February	March	April	May	June	July	August	September	October	November	December
Fenton FPD	Ambulance	Commerce	3844	Ambulance Fund	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Fenton FPD	Dispatch	Commerce	7367	Dispatching Fund	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Fenton FPD	Pension	Commerce	2660	Pension System of Fenton FPD	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Fenton FPD	General	Commerce	3217	FSA	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Fenton FPD	General	Commerce	938	HRA	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Fenton FPD	General	Commerce	498	Rental Property	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Fenton FPD	General	Commerce	239	General Fund	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Fenton FPD	General	Meramec Valley Bank	2856	Money Market	0.100%	0.100%	0.100%	0.100%	0.100%	0.100%	0.100%	0.100%	0.100%	0.100%	0.100%	0.100%

**Bank Rating Report  
for  
Fenton FPD**

Rating Based on Information Gathered from:

BauerFinancial.com      Commerce Bank      Reliance Bank      Alliance Credit Union      Academy Bank      Meramec Valley Bank

Period Ending:

6/30/2017	****	*****	*****	*****	****
3/31/2017	****	*****	*****	*****	****
12/31/2016	****	*****	Not Avail.	Not Avail.	Not Avail.
9/30/2016	****	*****	Not Avail.	Not Avail.	Not Avail.
6/30/2016	*** 1/2	*****	Not Avail.	Not Avail.	Not Avail.
3/31/2016	****	*****	Not Avail.	Not Avail.	Not Avail.
12/31/2015	****	*****	Not Avail.	Not Avail.	Not Avail.
9/30/2015	****	****	Not Avail.	Not Avail.	Not Avail.

BankRate.com

Period Ending:

3/31/2017	****	****	***	*****	***
12/31/2016	****	****	Not Avail.	Not Avail.	Not Avail.
9/30/2016	****	****	Not Avail.	Not Avail.	Not Avail.
6/30/2016	****	****	Not Avail.	Not Avail.	Not Avail.
3/31/2016	Not Avail.	*****	Not Avail.	Not Avail.	Not Avail.
12/31/2015	Not Avail.	*****	Not Avail.	Not Avail.	Not Avail.
9/30/2015	Not Avail.	****	Not Avail.	Not Avail.	Not Avail.
6/30/2015	Not Avail.	****	Not Avail.	Not Avail.	Not Avail.

DepositAccounts.com

Period Ending:

3/31/2017					
Institution Health	A	A	B+	A+	A
Texas Ratio	A+	A	B+	A+	A
12/31/2016					
Institution Health	A	A+	Not Avail.	Not Avail.	Not Avail.
Texas Ratio	A+	A	Not Avail.	Not Avail.	Not Avail.
9/30/2016					
Institution Health	A+	A+	Not Avail.	Not Avail.	Not Avail.
Texas Ratio	A+	A	Not Avail.	Not Avail.	Not Avail.
6/30/2016					
Institution Health	A	A	Not Avail.	Not Avail.	Not Avail.
Texas Ratio	A+	A	Not Avail.	Not Avail.	Not Avail.

Ratings Key:

*BankRate.com*

\*\*\*\*\*

Superior

*BauerFinancial.com*

\*\*\*\*\*

Superior

\*\*\*\*

Sound

\*\*\*\*

Excellent

\*\*\*

Performing

\*\*\* 1/2

Good

\*\*

\*\*\*

\*

Lowest Rated

\*\*

Adequate

Problematic

\*

Troubled

## Health

**A**

Data as of Q1 2017

Learn why bank health matters  
(/banks/health.aspx)

## Health Grade Components

**A+** Texas Ratio ▲▼ **A** Texas Ratio Trend▼ **B+** Deposit Growth▼ **B** Capitalization ▼

The Texas Ratio is an indicator of how much capital a bank has available compared to the total value of loans considered at risk. As of March 31, 2017 Commerce Bank had \$32.7 million in non-current loans and owned real-estate with \$2.45 billion in equity and loan loss allowances on hand to cover it. This gives Commerce Bank a Texas Ratio of 1.33% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

**OVERALL**

FDIC 24998  
Certificate  
# (https://www5.fdic.gov/idasp/externalConfirmation.asp?InCert1=24998)

Year 1984  
Established

Employees 4670

Primary FED  
Regulator

**ASSETS AND LIABILITIES**

Assets Q1 2017 \$25.19B  
vs Q1 2016 \$24.37B

Loans Q1 2017 \$13.43B  
vs Q1 2016 \$12.61B

Deposits Q1 2017 \$21.21B  
vs Q1 2016 \$20.69B

Equity Capital Q1 2017 \$2.30B  
vs Q1 2016 \$2.25B

Loan Loss Allowance Q1 2017 \$157.8MM  
vs Q1 2016 \$152.1MM

**PROFIT MARGIN**

Return on Assets - YTD 1.11%

Return on Equity - YTD 12.41%

Annual Interest Income \$185.0MM

Unbacked Noncurrent Loans Q1 2017 \$29.0MM  
vs Q1 2016 \$43.5MM

Real Estate Owned Q1 2017 \$3.7MM  
vs Q1 2016 \$6.1MM

## Health

**A**

Data as of Q1 2017

Learn why bank health matters  
(/banks/health.aspx)

## Health Grade Components

**A** Texas Ratio ▲▼ **C+** Texas Ratio Trend▼ **A+** Deposit Growth▼ **A+** Capitalization ▼

The Texas Ratio is an indicator of how much capital a bank has available compared to the total value of loans considered at risk. As of March 31, 2017 Reliance Bank (MO) had \$10.45 million in non-current loans and owned real-estate with \$173.57 million in equity and loan loss allowances on hand to cover it. This gives Reliance Bank (MO) a Texas Ratio of 6.02% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

## OVERALL

## ASSETS AND LIABILITIES

FDIC Certificate #	35123 ( <a href="https://www5.fdic.gov/ldasp/externalConfirmation.asp?InCert1=35123">https://www5.fdic.gov/ldasp/externalConfirmation.asp?InCert1=35123</a> )	Assets	Q1 2017	\$1.34B
			vs Q1 2016	\$1.22B
Year Established	1999	Loans	Q1 2017	\$881.5MM
			vs Q1 2016	\$781.6MM
Employees	175	Deposits	Q1 2017	\$1.11B
			vs Q1 2016	\$925.8MM
Primary Regulator	FDIC	Equity Capital	Q1 2017	\$161.4MM
			vs Q1 2016	\$155.4MM
		Loan Loss Allowance	Q1 2017	\$12.2MM
			vs Q1 2016	\$12.2MM
		Unbacked Noncurrent Loans	Q1 2017	\$0
			vs Q1 2016	\$0
		Real Estate Owned	Q1 2017	\$10.5MM
			vs Q1 2016	\$10.8MM

## PROFIT MARGIN

Return on Assets - YTD	0.93%
Return on Equity - YTD	7.65%
Annual Interest Income	\$10.3MM

**B+**

Data as of Q1 2017

Learn why bank health matters  
(/banks/health.aspx)

## Health Grade Components

**B+** Texas Ratio ▲▼ **C+** Texas Ratio Trend▼ **A+** Deposit Growth▼ **B** Capitalization ▼

The Texas Ratio is an indicator of how much capital a bank has available compared to the total value of loans considered at risk. As of March 31, 2017 Alliance Credit Union had \$2.84 million in non-current loans and owned real-estate with \$24.95 million in equity and loan loss allowances on hand to cover it. This gives Alliance Credit Union a Texas Ratio of 11.39% which is above average. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

**OVERALL**

NCUA # 63789  
(<http://mapping.ncua.gov/SingleResult.aspx?ID=63789>)

Year 1948  
Chartered

Employees 63

Primary  
Regulator

**PROFIT MARGIN**

Return on Assets - YTD 0.81%

Return on Equity - YTD 8.55%

Annual Interest Income \$2.3MM

**ASSETS AND LIABILITIES**

Assets	Q1 2017	\$253.8MM
	vs Q1 2016	\$231.1MM
Loans	Q1 2017	\$219.6MM
	vs Q1 2016	\$190.6MM
Deposits	Q1 2017	\$195.6MM
	vs Q1 2016	\$177.3MM
Equity Capital	Q1 2017	\$23.2MM
	vs Q1 2016	\$21.7MM
Loan Loss Allowance	Q1 2017	\$1.7MM
	vs Q1 2016	\$1.2MM
Unbacked Noncurrent Loans	Q1 2017	\$1.7MM
	vs Q1 2016	\$892.00K
Real Estate Owned	Q1 2017	\$1.1MM
	vs Q1 2016	\$1.3MM

**A+**

Data as of Q1 2017

Learn why bank health matters  
(/banks/health.aspx)

## Health Grade Components

**A+** Texas Ratio▲▼ **C+** Texas Ratio Trend▼ **A+** Deposit Growth▼ **A+** Capitalization ▼

The Texas Ratio is an indicator of how much capital a bank has available compared to the total value of loans considered at risk. As of March 31, 2017 Academy Bank had \$7.36 million in non-current loans and owned real-estate with \$197.14 million in equity and loan loss allowances on hand to cover it. This gives Academy Bank a Texas Ratio of 3.73% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

*OVERALL**ASSETS AND LIABILITIES*

FDIC	19600	Assets	Q1 2017	\$1.15B
Certificate #	( <a href="https://www5.fdic.gov/idasp/externalConfirmation.asp?inCert1=19600">https://www5.fdic.gov/idasp/externalConfirmation.asp?inCert1=19600</a> )		vs Q1 2016	\$1.03B
Year Established	1966	Loans	Q1 2017	\$764.9MM
Employees	651		vs Q1 2016	\$621.8MM
Primary Regulator	OCC	Deposits	Q1 2017	\$855.7MM
			vs Q1 2016	\$741.8MM
		Equity Capital	Q1 2017	\$185.8MM
			vs Q1 2016	\$180.6MM
		Loan Loss Allowance	Q1 2017	\$11.3MM
			vs Q1 2016	\$11.6MM
<i>PROFIT MARGIN</i>		Unbacked Noncurrent Loans	Q1 2017	\$6.6MM
Return on Assets - YTD	0.93%		vs Q1 2016	\$3.8MM
Return on Equity - YTD	5.59%	Real Estate Owned	Q1 2017	\$735.00K
Annual Interest Income	\$10.3MM		vs Q1 2016	\$1.5MM

**A**

Data as of Q1 2017

Learn why bank health matters  
(/banks/health.aspx)

## Health Grade Components

**A** Texas Ratio ▲▼ **A** Texas Ratio Trend▼ **A+** Deposit Growth▼ **B** Capitalization

▼

The Texas Ratio is an indicator of how much capital a bank has available compared to the total value of loans considered at risk. As of March 31, 2017 Meramec Valley Bank had \$1.12 million in non-current loans and owned real-estate with \$10.11 million in equity and loan loss allowances on hand to cover it. This gives Meramec Valley Bank a Texas Ratio of 11.06% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

**OVERALL****ASSETS AND LIABILITIES**

FDIC	19200	<b>Assets</b>	Q1 2017	\$103.3MM
Certificate #	( <a href="https://www5.fdic.gov/idasp/externalConfirmation.asp?inCert1=19200">https://www5.fdic.gov/idasp/externalConfirmation.asp?inCert1=19200</a> )		vs Q1 2016	\$97.2MM
Year Established	1918	<b>Loans</b>	Q1 2017	\$77.0MM
Employees	25		vs Q1 2016	\$70.6MM
Primary Regulator	FDIC	<b>Deposits</b>	Q1 2017	\$83.4MM
			vs Q1 2016	\$77.5MM
		<b>Equity Capital</b>	Q1 2017	\$9.3MM
			vs Q1 2016	\$8.5MM
		<b>Loan Loss Allowance</b>	Q1 2017	\$800.00K
			vs Q1 2016	\$810.00K
<b>PROFIT MARGIN</b>		<b>Unbacked Noncurrent Loans</b>	Q1 2017	\$110.00K
Return on Assets - YTD	0.11%		vs Q1 2016	\$10.00K
Return on Equity - YTD	1.19%	<b>Real Estate Owned</b>	Q1 2017	\$1.0MM
Annual Interest Income	\$899.00K		vs Q1 2016	\$1.6MM

**FENTON FIRE PROTECTION DISTRICT  
MONTHLY FINANCIAL STATEMENT ANALYSIS**

**EMERGENCY CALLS**

2017 Calls		
Fire	EMS	TOTAL
56	298	354
66	258	324
51	295	346
63	333	396
78	302	380
74	322	396
77	337	414
88	282	370
		-
		-
		-
		-
553	2,427	2,980
69.13	303.38	372.50

Jan  
Feb  
Mar  
Apr  
May  
Jun  
Jul  
Aug  
Sep  
Oct  
Nov  
Dec  
**TOTAL**  
**AVG**

2016 Calls		
Fire	EMS	TOTAL
76	280	356
51	239	290
52	286	338
60	326	386
67	321	388
91	303	394
83	293	376
65	282	347
78	317	395
68	277	345
61	279	340
67	338	405
819	3,541	4,360
68.25	295.08	363.33

DIFFERENCE in Calls		
Fire	EMS	Total
↓ -20	↑ 18	↓ -2 ✓
↑ 15	↑ 19	↑ 34 ✓
↓ -1	↑ 9	↑ 8 ✓
↑ 3	↑ 7	↑ 10 ✓
↑ 11	↓ -19	↓ -8 ✓
↓ -17	↑ 19	↑ 2 ✓
↓ -6	↑ 44	↑ 38 ✓
↑ 23	↑ 0	↑ 23 ✓
↑ 8	↑ 97	↑ 105 ✓
↑ 1	↑ 8	↑ 9 ✓

Jan  
Feb  
Mar  
Apr  
May  
Jun  
Jul  
Aug  
Sep  
Oct  
Nov  
Dec  
**TOTAL**  
**AVG**

DIFFERENCE Percentage		
Fire	EMS	Total
↓ -26%	↑ 6%	↓ -1%
↑ 29%	↑ 8%	↑ 12%
↓ -2%	↑ 3%	↑ 2%
↑ 5%	↑ 2%	↑ 3%
↑ 16%	↓ -6%	↓ -2%
↓ -19%	↑ 6%	↑ 1%
↓ -7%	↑ 15%	↑ 10%
↑ 35%	↑ 0%	↑ 7%
↑ 1%	↑ 3%	↑ 2%
↑ 1%	↑ 3%	↑ 3%



**FENTON FIRE PROTECTION DISTRICT**  
**2017/2016 AMBULANCE BILLING ANALYSIS**

	BILLED	BILLED	BILLED	BILLED	COLLECTED	COLLECTED	COLLECTED	COLLECTED	COLLECTED
2017 ✓	Charges	Receipts	Adjustments	TOTAL A/R	Medicare	Insurance	Patient	Refunds	TOTAL
January	141,562.00	59,337.34	50,959.62	31,265.04	10,911.31	42,995.62	5,430.41	0.00	59,337.34
February	187,955.00	63,079.37	61,603.15	63,272.48	16,051.72	41,947.35	5,080.30	(91.11)	62,988.26
March	170,749.00	63,552.72	60,995.19	46,201.09	20,959.70	36,869.12	5,723.90	0.00	63,552.72
April	157,962.00	63,223.86	63,223.86	31,514.28	23,665.66	33,544.00	6,014.20	(104.03)	63,119.83
May	113,804.00	66,703.39	68,569.53	(21,468.92)	16,003.82	43,057.66	7,641.91	(307.00)	66,396.39
June	187,860.00	61,889.32	48,961.39	77,009.29	15,034.81	41,596.49	5,258.02	0.00	61,889.32
July	136,916.00	69,044.13	63,028.16	4,843.71	21,123.68	44,050.37	3,870.08	0.00	69,044.13
August	187,051.00	36,482.18	40,631.09	109,937.73	21,510.92	12,321.15	2,650.11	(89.00)	36,393.18
September									0.00
October									0.00
November									0.00
December									0.00
TOTALS	1,283,859.00	483,312.31	457,971.99	342,574.70	145,261.62	296,381.76	41,668.93	(591.14)	482,721.17
AVERAGE	160,482.38	60,414.04	57,246.50	42,821.84	18,157.70	37,047.72	5,208.62	(73.89)	60,340.15
PERCENT		37.65%	35.67%		30.09%	61.40%	8.63%	-0.12%	100.00%
2016 ✓	Charges	Receipts	Adjustments	TOTAL A/R	Medicare	Insurance	Patient	Refunds	TOTAL
January	119,189.00	47,576.79	35,792.75	35,819.46	9,756.03	33,880.88	3,939.88	-1746.6	45,830.19
February	146,228.00	72,172.28	51,022.79	23,032.93	20,209.95	43,962.52	7,999.81	0.00	72,172.28
March	157,224.00	58,938.05	65,955.10	34,330.85	18,867.16	35,196.82	2,874.07	0.00	58,938.05
April	180,003.00	58,985.82	46,309.07	74,708.11	14,991.80	40,165.32	3,828.70	0.00	58,985.82
May	151,186.00	79,318.01	60,214.22	11,653.77	18,660.95	55,456.64	5,200.42	(25.00)	79,293.01
June	218,017.00	80,781.01	64,247.55	72,988.44	26,536.72	50,497.62	3,746.67	(30.00)	80,751.01
July	140,832.00	83,507.54	62,175.17	(4,850.71)	19,076.88	57,125.68	7,304.98	0.00	83,507.54
August	160,391.10	61,223.31	56,809.60	42,358.19	16,037.56	39,723.47	5,462.28	0.00	61,223.31
September	154,792.00	64,929.89	59,567.08	30,295.03	17,718.55	40,841.84	6,369.50	0.00	64,929.89
October	141,831.90	58,649.29	58,649.29	24,533.32	18,639.36	34,769.90	5,240.03	(679.05)	57,970.24
November	119,416.00	61,615.37	48,875.39	8,925.24	18,028.01	37,856.23	5,731.13	0.00	61,615.37
December	172,745.00	58,152.63	55,181.31	59,411.06	14,925.60	38,384.38	4,842.65	(813.00)	57,339.63
TOTALS	1,861,855.00	783,849.99	664,799.32	413,205.69	213,448.57	507,861.30	62,540.12	(3,293.65)	780,556.34
AVERAGE	155,154.58	65,320.83	55,399.94	34,433.81	17,787.38	42,321.78	5,211.68	(274.47)	65,046.36
PERCENT		42.10%	35.71%		27.35%	65.06%	8.01%	-0.42%	100.00%
DIFFERENCES									
2017 - 2016 ✓	Charges	Receipts	Adjustments	TOTAL A/R	Medicare	Insurance	Patient	Refunds	TOTAL
January	22,373.00	11,760.55	15,166.87	(4,554.42)	1,155.28	9,114.74	1,490.53	1,746.60	13,507.15
February	41,727.00	(9,092.91)	10,580.36	40,239.55	(4,158.23)	(2,015.17)	(2,919.51)	(91.11)	(9,184.02)
March	13,525.00	6,614.67	(4,959.91)	11,870.24	2,092.54	1,672.30	2,849.83	0.00	6,614.67
April	(22,041.00)	4,238.04	16,914.79	(43,193.83)	8,673.86	(6,621.32)	2,185.50	(104.03)	4,134.01
May	(37,382.00)	(12,614.62)	8,355.31	(33,122.69)	(2,657.13)	(12,398.98)	2,441.49	(282.00)	(12,896.62)
June	(30,157.00)	(18,891.69)	(15,286.16)	4,020.85	(11,501.91)	(8,901.13)	1,511.35	30.00	(18,861.69)
July	(3,916.00)	(14,463.41)	852.99	9,694.42	2,046.80	(13,075.31)	(3,434.90)	0.00	(14,463.41)
August	26,659.90	(24,741.13)	(16,178.51)	67,579.54	5,473.36	(27,402.32)	(2,812.17)	(89.00)	(24,830.13)
September									
October									
November									
December									
TOTALS	10,788.90	(57,190.50)	15,445.74		1,124.57	(59,627.19)	1,312.12	1,210.46	(55,980.04)
AVERAGE	1,348.61	(7,148.81)	1,930.72		140.57	(7,453.40)	164.02	151.31	(6,997.51)
PERCENT		-4.46%	-0.03%		2.75%	-3.67%	0.62%	0.30%	0.00%

Fenton FPD - General  
Balance Sheet - Governmental Funds - Modified Accrual Basis  
August 31, 2017

ASSETS

Current Assets		
Commerce General - 0239	\$	2,926,322.14
Commerce FSA - 3217		4,440.84
Commerce HRA - 0938		7,140.14
Commerce Rental - 0498		8,677.37
Petty Cash		185.00
Investment Account		1,903,088.95
Taxes Receivable - Current		2,449,149.73
Allowance Uncollectible Taxes		1,221,802.01
Prepaid Rental Expense		250.00
Due From Ambulance		108,833.40
Deposit-General		100.00
Total Current Assets		8,629,989.58
Property and Equipment		
Land		621,212.74
Building		3,960,759.11
Vehicles		3,943,543.81
Furniture & Fixtures		609,370.29
Equipment		1,732,461.94
Accum Depreciation		(6,144,910.76)
Total Property and Equipment		4,722,437.13
Other Assets		
Amount for Long Term Debt		576,442.73
Investments in P&E-Joint		(4,722,437.13)
Total Other Assets		(4,145,994.40)
Total Assets	\$	9,206,432.31

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$	50,845.92
Outstanding Checks		750.00
Accrued Salaries Payable		20,533.63
FSA Liability		(6,059.16)
IRS Payroll Taxes W/H		1,973.37
Rental Security Deposit		1,950.00
Notes Payable		243,000.00
Capital Lease Payable		333,442.73
Total Current Liabilities		646,436.49
Deferred Inflows of Resources		
Deferred Revenue		1,218,020.01
Total Deferred Inflows of Resources		1,218,020.01
Total Liabilities		1,864,456.50
Fund Balance		
Fund Balance - Unassigned		7,391,798.43

See Accountant's Compilation 25 port - Modified Accrual Basis

Fenton FPD - General  
Balance Sheet - Governmental Funds - Modified Accrual Basis  
August 31, 2017

Excess Revenue over (under) Ex	<u>(49,822.62)</u>	
Total Fund Balance		<u>7,341,975.81</u>
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>9,206,432.31</u></u>

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Eight Months Ending August 31, 2017

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 0.00	0.00	\$ 3,404,525.10	87.26
Interest Income	0.00	0.00	4,784.47	0.12
Miscellaneous Revenue	428.80	2.87	8,003.17	0.21
Permit Revenue	13,075.00	87.44	102,054.00	2.62
Rental Income	1,450.00	9.70	11,600.00	0.30
Loan Proceeds	0.00	0.00	370,816.23	9.50
Total Revenues	14,953.80	100.00	3,901,782.97	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	14,953.80	100.00	3,901,782.97	100.00
Expenditures				
Salaries	248,184.17	1,659.67	2,019,488.00	51.76
Salaries OT	12,795.34	85.57	109,608.87	2.81
Election Expenses	0.00	0.00	11,900.54	0.31
Depreciated Assets	683.05	4.57	372,355.38	9.54
Payroll Taxes	18,669.24	124.85	161,794.18	4.15
Office Supplies	2,223.47	14.87	11,555.18	0.30
Gas & Oil-Fuel	2,190.94	14.65	23,556.15	0.60
Bank Charges	3.00	0.02	460.94	0.01
Equipment Purchases	143.40	0.96	5,673.86	0.15
Dues & Subscriptions	100.00	0.67	6,273.59	0.16
Insurance - General	21,360.31	142.84	169,909.91	4.35
Insurance - Employee	99,638.31	666.31	748,205.43	19.18
Professional Fees	787.06	5.26	40,508.66	1.04
Building Maintenance	1,758.79	11.76	16,821.66	0.43
Equipment Maintenance	366.04	2.45	12,159.26	0.31
Vehicle Maintenance	938.24	6.27	70,978.23	1.82
Lease Expense	0.00	0.00	43,669.05	1.12
Workers Comp Claims	0.00	0.00	314.93	0.01
Rental Management Fee	116.00	0.78	928.00	0.02
Mortgage Interest Payments	373.30	2.50	2,926.20	0.07
Doctors Fees	0.00	0.00	2,395.36	0.06
Misc. Expenses	71.98	0.48	3,050.49	0.08
Training & Education	2,496.50	16.69	10,939.25	0.28
Uniforms	2,692.60	18.01	72,352.92	1.85
Supplies-Cleaning & Maint.	939.85	6.29	8,827.12	0.23
Utilities	3,828.69	25.60	24,952.43	0.64
Total Expenditures	420,360.28	2,811.06	3,951,605.59	101.28
Excess Revenue over (under) Expenditur	\$ (405,406.48)	(2,711.06)	\$ (49,822.62)	(1.28)

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Eight Months Ending August 31, 2017

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 0.00	0.00	\$ 3,404,525.10	87.26
Investment Interest	0.00	0.00	4,790.22	0.12
Interest-Undefined	0.00	0.00	(5.75)	0.00
Misc Income	428.80	2.87	8,003.17	0.21
Permit Revenue	13,075.00	87.44	13,075.00	0.34
Building Permits	0.00	0.00	88,979.00	2.28
Upper End Property	1,450.00	9.70	11,600.00	0.30
Loan Proceeds	0.00	0.00	370,816.23	9.50
Total Revenues	14,953.80	100.00	3,901,782.97	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	14,953.80	100.00	3,901,782.97	100.00
Expenditures				
Salaries-Firefighters	179,369.47	1,199.49	1,486,060.54	38.09
Director Fees	0.00	0.00	2,640.00	0.07
Salaries-Fire Chief	7,344.64	49.12	62,307.85	1.60
Salaries-Deputy Chiefs	28,223.47	188.74	237,609.23	6.09
Salaries-Admin Assistants	5,061.12	33.85	43,020.82	1.10
Salaries-Office Manager	3,825.84	25.58	32,519.64	0.83
Salaries-Fire Marshall	6,539.20	43.73	81,053.97	2.08
Salaries-Medical Officer	1,633.28	10.92	13,855.52	0.36
Sick Leave Buyback	16,187.15	108.25	60,420.43	1.55
Payroll Overtime-FF	12,795.34	85.57	109,585.14	2.81
Salaries-OT Admin	0.00	0.00	23.73	0.00
St. Louis Cty Board of Electio	0.00	0.00	9,969.58	0.26
Commerce Bank-VISA	0.00	0.00	618.98	0.02
Mulligan Printing	0.00	0.00	1,311.98	0.03
Depreciated Assets	683.05	4.57	372,355.38	9.54
FICA/ Medicare	18,669.24	124.85	161,794.18	4.15
Marco	141.60	0.95	495.19	0.01
Copying Concepts	92.80	0.62	1,457.21	0.04
Office Source	0.00	0.00	1,564.33	0.04
St. Louis County Treasurer	562.50	3.76	3,738.00	0.10
Commerce Bank-VISA	1,390.86	9.30	2,185.69	0.06
MO Lawyers Media	0.00	0.00	95.20	0.00
Safeguard	0.00	0.00	183.26	0.00
MO Vocational Enterprises	0.00	0.00	18.95	0.00
ADP Screening Services	0.00	0.00	1,404.84	0.04
Vinyl Images	0.00	0.00	228.00	0.01
Rejis Commission	16.00	0.11	88.00	0.00
Copy Source	0.00	0.00	76.80	0.00
Wal-Mart	19.71	0.13	19.71	0.00
Sieveking	2,190.94	14.65	23,556.15	0.60
Commerce Bank	3.00	0.02	460.94	0.01
Sentinel Emergency Solutions	143.40	0.96	2,862.90	0.07
Commerce Bank-VISA	0.00	0.00	687.13	0.02
W L Construction Supply	0.00	0.00	419.99	0.01
Sudden Rescue	0.00	0.00	1,500.00	0.04
WL Construction	0.00	0.00	203.84	0.01
GSLAFCA	0.00	0.00	460.00	0.01
MACFPD	0.00	0.00	2,400.00	0.06
MAPERS	0.00	0.00	80.00	0.00

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Eight Months Ending August 31, 2017

	Current Month		Year to Date	
Backstoppers	0.00	0.00	120.00	0.00
Center for Public Safety	0.00	0.00	968.00	0.02
Commerce Bank-VISA	100.00	0.67	486.69	0.01
Fire Engineering	0.00	0.00	78.40	0.00
PFFIA	0.00	0.00	25.00	0.00
NFPA	0.00	0.00	1,520.50	0.04
ICC	0.00	0.00	135.00	0.00
McNeil & Company	0.00	0.00	48,016.42	1.23
Lakenan	0.00	0.00	240.00	0.01
MO Employers Mutual	18,574.59	124.21	96,623.83	2.48
Standard Insurance	2,785.72	18.63	22,489.34	0.58
The Cincinnati Ins Co	0.00	0.00	60.00	0.00
Travelers	0.00	0.00	3,406.40	0.09
Insurance Reimbursements	0.00	0.00	(926.08)	(0.02)
PAS, Inc.	0.00	0.00	3,053.57	0.08
Delta Dental	5,781.09	38.66	43,408.87	1.11
United Healthcare	104,564.66	699.25	775,076.09	19.86
Eyemed	390.19	2.61	2,799.54	0.07
Quality Benefits	2,330.90	15.59	12,241.10	0.31
By Cobra	0.00	0.00	600.00	0.02
J W Terrill	282.88	1.89	5,319.84	0.14
Insurance Reimbursements	(13,711.41)	(91.69)	(94,293.58)	(2.42)
Spector, Wolfe, McLaughlin	363.13	2.43	4,430.33	0.11
Lashly & Baer, PC	0.00	0.00	932.80	0.02
Thomas Lang	0.00	0.00	8,364.00	0.21
Darla Sansoucie	0.00	0.00	1,096.00	0.03
Paylocity	423.93	2.83	3,596.48	0.09
ArchImages	0.00	0.00	973.44	0.02
Lockton	0.00	0.00	8,000.00	0.21
Aon Consulting	0.00	0.00	13,115.61	0.34
Valley Park Hardware	0.00	0.00	(76.00)	0.00
Blue Chip Exterminating	74.40	0.50	982.40	0.03
Buildingstars	183.20	1.23	1,608.09	0.04
CK Power	0.00	0.00	680.56	0.02
Zumwalt	451.20	3.02	2,296.24	0.06
Commerce Bank-VISA	8.39	0.06	177.56	0.00
BRDA Electric	230.40	1.54	1,110.40	0.03
Sauder Plumbing	0.00	0.00	3,178.59	0.08
Appliance Repair Masters	0.00	0.00	134.40	0.00
Ramair Inc.	0.00	0.00	1,010.91	0.03
Lawn Systems	0.00	0.00	295.60	0.01
Scott Lee Heating	0.00	0.00	202.40	0.01
Sure Lock & Key	0.00	0.00	166.00	0.00
Fenton Feed Mill	0.00	0.00	62.40	0.00
STL Automatic Door	0.00	0.00	3,337.20	0.09
Crest Industries	0.00	0.00	83.68	0.00
TK Marshall	0.00	0.00	141.60	0.00
STL Automatic Sprinkler	0.00	0.00	422.40	0.01
Supreme Turf	0.00	0.00	20.80	0.00
Fenton Sew & Vac	0.00	0.00	144.52	0.00
Stephanie Spaniol	0.00	0.00	30.71	0.00
Vogel Heating & Cooling	811.20	5.42	811.20	0.02
Sentinel Emergency Solutions	0.00	0.00	6,965.58	0.18
Rescue Repair	0.00	0.00	2,400.36	0.06
K&K Supply	64.24	0.43	603.05	0.02
Kelly's Auto Repair	0.00	0.00	74.54	0.00
Commerce Bank-VISA	293.68	1.96	1,547.44	0.04
Bernes	0.00	0.00	35.32	0.00
Banner Fire Equipment	0.00	0.00	140.39	0.00

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Eight Months Ending August 31, 2017

	Current Month		Year to Date	
Crest Industries	8.12	0.05	62.59	0.00
B&R Equipment Co.	0.00	0.00	329.99	0.01
Sentinel Emergency Solutions	0.00	0.00	944.00	0.02
Affton Radiator	0.00	0.00	1,919.24	0.05
CIT Trucks	0.00	0.00	24,082.67	0.62
Fabick	0.00	0.00	30,547.46	0.78
Kelly's Auto Repair	0.00	0.00	1,562.32	0.04
Commerce Bank-VISA	10.32	0.07	743.91	0.02
Public Safety Outfitters	48.80	0.33	686.82	0.02
Don's Automotive	0.00	0.00	1,163.11	0.03
Metro Electric Supply	0.00	0.00	90.06	0.00
Purcell Tire Company	507.26	3.39	7,746.16	0.20
MO Vocational Enterprises	15.36	0.10	49.02	0.00
Dobb's Tire	0.00	0.00	686.96	0.02
Schaefer Auto	0.00	0.00	400.00	0.01
E&E Hydraulics	356.50	2.38	356.50	0.01
Commerce Bank	0.00	0.00	36,557.27	0.94
Lease Interest	0.00	0.00	7,111.78	0.18
St. Lukes Workplace Health	0.00	0.00	314.93	0.01
Rental Management Fee	116.00	0.78	928.00	0.02
Reliance Bank	373.30	2.50	2,926.20	0.07
Doctors Fees	0.00	0.00	452.00	0.01
SSM Health	0.00	0.00	16.00	0.00
Depaul Medical Group	0.00	0.00	732.00	0.02
Commerce Bank-VISA	0.00	0.00	800.00	0.02
St. Luke's Work Place	0.00	0.00	395.36	0.01
Commerce Bank-VISA	71.98	0.48	2,513.66	0.06
Wal-Mart	0.00	0.00	221.33	0.01
Don's Automotive	0.00	0.00	70.07	0.00
The Flag Loft	0.00	0.00	180.64	0.00
John Zelch	0.00	0.00	29.41	0.00
Petty Cash	0.00	0.00	35.38	0.00
University of MO	0.00	0.00	640.00	0.02
SSM St. Mary's	0.00	0.00	102.00	0.00
Tri-County Training Consortium	0.00	0.00	5,490.00	0.14
Central Jackson County FD	0.00	0.00	800.00	0.02
Jefferson Cty Fire Investigato	0.00	0.00	240.00	0.01
Commerce Bank-VISA	191.58	1.28	888.17	0.02
Steve Evanoff	0.00	0.00	24.82	0.00
Sikich	0.00	0.00	387.70	0.01
Joel Cooper	0.00	0.00	12.24	0.00
Jerry Hughey	0.00	0.00	15.58	0.00
Dave Wynne	0.00	0.00	17.23	0.00
Tom Dimercurio	0.00	0.00	18.10	0.00
Sunset Printing	0.00	0.00	849.19	0.02
WFM Special Tees	0.00	0.00	76.80	0.00
Rick Dornseif	16.92	0.11	16.92	0.00
Professional FF of E MO Local	2,288.00	15.30	2,288.00	0.06
Training Reimbursements	0.00	0.00	(927.50)	(0.02)
Leon Uniform Company	116.62	0.78	1,058.94	0.03
Sentinel Emergency Solutions	374.16	2.50	695.06	0.02
Schuhmacher Fire Equip	0.00	0.00	1,987.01	0.05
Leo Ellebrecht	2,047.20	13.69	26,877.58	0.69
Weber Fire & Safety	0.00	0.00	126.40	0.00
Firemaster	77.60	0.52	3,314.72	0.08
WFM Specialty Tees	0.00	0.00	115.20	0.00
Fink Badge	77.02	0.52	798.68	0.02
Commerce Bank-VISA	0.00	0.00	10.44	0.00
Employee Uniform Reimbursement	0.00	0.00	37,368.89	0.96

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Eight Months Ending August 31, 2017

	Current Month		Year to Date	
Fenton Sew Vac & Janitor Suppl	5.60	0.04	5.60	0.00
Grainger	225.24	1.51	1,924.54	0.05
Lowes	157.21	1.05	731.12	0.02
Sam's Club	270.26	1.81	3,664.33	0.09
Commerce Bank-VISA	0.00	0.00	727.92	0.02
Batteries Plus Bulbs	0.00	0.00	892.49	0.02
Cratex Packaging	0.00	0.00	288.46	0.01
Wal-Mart	257.27	1.72	361.61	0.01
Kelly's Auto Parts	0.00	0.00	33.99	0.00
Metro Electric Supply	24.27	0.16	169.87	0.00
K&K Supply	0.00	0.00	27.19	0.00
Missouri-American Water	0.00	0.00	899.79	0.02
Laclede Gas Company	251.78	1.68	4,174.57	0.11
AmerenUE	3,235.03	21.63	17,030.19	0.44
MSD	168.44	1.13	1,684.36	0.04
Aspen Waste Systems	173.44	1.16	1,163.52	0.03
Total Expenditures	420,360.28	2,811.06	3,951,605.59	101.28
Excess Revenue over (under) Expenditur	\$ (405,406.48)	(2,711.06)	\$ (49,822.62)	(1.28)



Fenton FPD - Ambulance  
Balance Sheet - Governmental Funds - Modified Accrual Basis  
August 31, 2017

ASSETS

Current Assets		
Commerce Bank - 3844	\$	1,006,779.56
Investment Account		1,261,922.82
Taxes Receivable - Current		1,242,204.93
Allowance Uncollectible Taxes		640,387.85
		<hr/>
Total Current Assets		4,151,295.16
Property and Equipment		<hr/>
Total Property and Equipment		0.00
Other Assets		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>4,151,295.16</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$	27,407.66
Accrued Salaries Payable		10,487.10
Due to General		108,833.40
		<hr/>
Total Current Liabilities		146,728.16
Deferred Inflows of Resources		
Deferred Revenue		640,387.85
		<hr/>
Total Deferred Inflows of Resources		640,387.85
		<hr/>
Total Liabilities		787,116.01
Fund Balance		
Fund Balance - Unassigned		3,401,342.01
Excess Revenue over (under) Ex		(37,162.86)
		<hr/>
Total Fund Balance		3,364,179.15
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	<u>4,151,295.16</u>

Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Eight Months Ending August 31, 2017

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 0.00	0.00	\$ 1,773,847.39	77.76
Ambulance Service Charge	58,984.56	99.93	503,402.91	22.07
Interest Income	0.00	0.00	3,420.97	0.15
Miscellaneous Revenue	39.20	0.07	365.60	0.02
Total Revenues	59,023.76	100.00	2,281,036.87	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	59,023.76	100.00	2,281,036.87	100.00
Expenditures				
Salaries	196,610.63	333.10	1,711,374.04	75.03
Salaries OT	5,322.89	9.02	88,831.90	3.89
Election Expenses	0.00	0.00	2,975.14	0.13
Depreciated Assets	0.00	0.00	290.00	0.01
Payroll Taxes	15,974.22	27.06	133,336.65	5.85
Office Supplies	415.25	0.70	2,088.05	0.09
Gas & Oil-Fuel	547.73	0.93	5,889.01	0.26
Equipment Purchases	0.00	0.00	222.74	0.01
Dues & Subscriptions	25.00	0.04	1,121.40	0.05
Insurance - General	5,340.08	9.05	42,477.46	1.86
Insurance - Employee	24,907.98	42.20	187,288.29	8.21
Professional Fee	4,671.89	7.92	42,710.85	1.87
Building Maintenance	439.70	0.74	4,404.43	0.19
Equipment Maintenance	4,357.01	7.38	38,605.70	1.69
Vehicle Maintenance	1,219.60	2.07	19,932.97	0.87
Workers Comp Claims	0.00	0.00	78.73	0.00
Mortgage Interest Payments	93.32	0.16	731.52	0.03
Doctors Fees	0.00	0.00	598.84	0.03
Misc Expenses	18.00	0.03	570.83	0.03
Training & Education	1,217.26	2.06	8,137.69	0.36
Uniforms	673.15	1.14	18,088.53	0.79
Supplies-Cleaning & Maint.	234.97	0.40	2,206.81	0.10
Utilities	957.19	1.62	6,238.15	0.27
Total Expenditures	263,025.87	445.63	2,318,199.73	101.63
Excess Revenue over (under) Expenditur	\$ (204,002.11)	(345.63)	\$ (37,162.86)	(1.63)

Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Eight Months Ending August 31, 2017

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 0.00	0.00	\$ 1,773,847.39	77.76
Ambulance Service Charge	0.00	0.00	70.65	0.00
Ambulance Service Charge	58,984.56	99.93	503,332.26	22.07
Investment Interest	0.00	0.00	3,423.96	0.15
Interest Income - Undefined	0.00	0.00	(2.99)	0.00
Ambulance Reports	0.00	0.00	43.20	0.00
Misc Revenue	39.20	0.07	322.40	0.01
Total Revenues	59,023.76	100.00	2,281,036.87	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	59,023.76	100.00	2,281,036.87	100.00
Expenditures				
Salaries-Paramedics	134,121.37	227.23	1,178,854.14	51.68
Directors Fees	0.00	0.00	660.00	0.03
Salaries-Fire Chief	1,836.16	3.11	15,576.93	0.68
Salaries-Deputy Chiefs	7,055.87	11.95	59,402.33	2.60
Salaries-Admin Assistants	1,265.28	2.14	10,755.20	0.47
Salaries-Office Manager	956.46	1.62	8,129.91	0.36
Salaries-EMT/Paramedic	44,842.37	75.97	371,515.13	16.29
Salaries-Medical Officer	6,533.12	11.07	55,422.08	2.43
Sick Buy Back	0.00	0.00	11,058.32	0.48
Payroll OT-Ambulance	5,322.89	9.02	88,825.97	3.89
Salaries-OT Admin	0.00	0.00	5.93	0.00
General Exp Transfer	0.00	0.00	2,975.14	0.13
Ambulance Exp Transfer	0.00	0.00	290.00	0.01
PR Taxes - FICA/ Medicare	15,974.22	27.06	133,336.65	5.85
Safeguard	0.00	0.00	133.73	0.01
Ambulance Exp Transfer	415.25	0.70	1,954.32	0.09
Ambulance Exp Transfer	547.73	0.93	5,889.01	0.26
Ambulance Exp Transfer	0.00	0.00	222.74	0.01
GSLAFCA-EMS Officers	0.00	0.00	25.00	0.00
Ambulance Transfer	25.00	0.04	1,096.40	0.05
Ambulance Exp Transfer	5,340.08	9.05	42,477.46	1.86
Ambulance Exp Transfer	24,907.98	42.20	187,288.29	8.21
ProClaims	4,475.13	7.58	32,439.85	1.42
Spector, Wolfe, McLaughlin	90.78	0.15	1,107.58	0.05
Lashly & Baer	0.00	0.00	233.20	0.01
Thomas Lang	0.00	0.00	2,091.00	0.09
Darla Sansoucie	0.00	0.00	274.00	0.01
Paylocity	105.98	0.18	1,042.95	0.05
ArchImages	0.00	0.00	243.36	0.01
Lockton	0.00	0.00	2,000.00	0.09
Aon Consulting	0.00	0.00	3,278.91	0.14
Rottler Pest Control	0.00	0.00	199.00	0.01
Ambulance Transfer	439.70	0.74	4,205.43	0.18
Physio-Control	0.00	0.00	9,121.03	0.40
Ositech	0.00	0.00	98.00	0.00
Stryker	0.00	0.00	232.46	0.01
Airgas	247.27	0.42	2,161.84	0.09
SSM Health	0.00	0.00	66.56	0.00
Boundtree	2,419.57	4.10	17,543.76	0.77
St. Clare Hospital	597.97	1.01	7,141.41	0.31

Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Eight Months Ending August 31, 2017

	Current Month		Year to Date	
Commerce Bank-VISA	0.00	0.00	52.07	0.00
EMSAR	1,057.81	1.79	1,057.81	0.05
Ambulance Transfer	34.39	0.06	1,130.76	0.05
K&K Car Repair	1,004.16	1.70	4,033.30	0.18
Kelly's Auto Parts	0.00	0.00	256.00	0.01
Purcell Tire	0.00	0.00	1,324.28	0.06
CIT Trucks	70.00	0.12	277.00	0.01
Sunset Auto	0.00	0.00	124.25	0.01
Don's Automotive	0.00	0.00	586.44	0.03
Dave Schmidt Truck Service	0.00	0.00	12,027.01	0.53
Ed Roehr Safety Products	0.00	0.00	294.00	0.01
Ambulance Expl Transfer	145.44	0.25	1,010.69	0.04
Ambulance Exp Transfer	0.00	0.00	78.73	0.00
Reliance Bank	93.32	0.16	731.52	0.03
Ambulance Exp Transfer	0.00	0.00	598.84	0.03
CLIA Laboratory	0.00	0.00	150.00	0.01
Ambulance Transfer	18.00	0.03	420.83	0.02
Commerce Bank-VISA	593.13	1.00	1,639.57	0.07
Jason Lee	0.00	0.00	132.00	0.01
SSM Cardinal Glennon	0.00	0.00	677.20	0.03
SSM St. Mary's	0.00	0.00	105.60	0.00
American College of Emergency	0.00	0.00	1,647.00	0.07
Chicken Liver the Clown	0.00	0.00	225.00	0.01
Premier Entertainment	0.00	0.00	320.00	0.01
SSM Health	0.00	0.00	105.60	0.00
Lowe's	0.00	0.00	94.80	0.00
Bill Mahler	0.00	0.00	172.38	0.01
Wal-Mart	0.00	0.00	260.23	0.01
Ambulance Exp Transfer	624.13	1.06	2,758.31	0.12
Ambulance Exp Transfer	673.15	1.14	18,088.53	0.79
Ambulance Transfer	234.97	0.40	2,206.81	0.10
Ambulance Exp Transfer	957.19	1.62	6,238.15	0.27
Total Expenditures	<u>263,025.87</u>	<u>445.63</u>	<u>2,318,199.73</u>	<u>101.63</u>
Excess Revenue over (under) Expenditur	\$ <u>(204,002.11)</u>	(345.63)	\$ <u>(37,162.86)</u>	(1.63)

Fenton FPD - Dispatch  
Balance Sheet - Governmental Funds - Modified Accrual Basis  
August 31, 2017

ASSETS

Current Assets		
Commerce Bank - 7367	\$	133,203.03
Investments		407,940.48
Taxes Receivable - Current		212,969.54
Allowance Uncollectible Taxes		106,262.59
		<hr/>
Total Current Assets		860,375.64
Property and Equipment		<hr/>
Total Property and Equipment		0.00
Other Assets		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>860,375.64</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		<hr/>	
Total Current Liabilities			0.00
Deferred Inflows of Resources			
Deferred Revenue	\$	106,262.59	
		<hr/>	
Total Deferred Inflows of Resources			106,262.59
			<hr/>
Total Liabilities			106,262.59
Fund Balance			
Fund Balance - Unrestricted		863,864.00	
Excess Revenue over (under) Ex		(111,503.44)	
		<hr/>	
Total Fund Balance			752,360.56
			<hr/>
Total Liab., Def. Inflows & Fund Balance	\$		<u>858,623.15</u>

Fenton FPD - Dispatch  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Eight Months Ending August 31, 2017

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 0.00	0.00	\$ 296,045.66	99.40
Interest Income	0.00	0.00	1,775.21	0.60
Total Revenues	0.00	0.00	297,820.87	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	0.00	0.00	297,820.87	100.00
Expenditures				
Dispatching Services	0.00	0.00	331,375.04	111.27
Depreciated Assets	0.00	0.00	762.27	0.26
Telephone Expenses	1,708.67	0.00	13,510.36	4.54
Communication Expense	4,617.20	0.00	63,676.64	21.38
Total Expenditures	6,325.87	0.00	409,324.31	137.44
Excess Revenue over (under) Expenditur	\$ (6,325.87)	0.00	\$ (111,503.44)	(37.44)

Fenton FPD - Dispatch  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Eight Months Ending August 31, 2017

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 0.00	0.00	\$ 296,045.66	99.40
Investment Interest	0.00	0.00	1,775.21	0.60
Total Revenues	0.00	0.00	297,820.87	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	0.00	0.00	297,820.87	100.00
Expenditures				
Central County Emergency 911	0.00	0.00	331,375.04	111.27
Depreciated Assets	0.00	0.00	762.27	0.26
Charter Communications	1,068.58	0.00	8,372.19	2.81
Verizon	817.09	0.00	6,590.30	2.21
Commerce Bank Visa	0.00	0.00	88.87	0.03
Telephone Reimbursements	(177.00)	0.00	(1,541.00)	(0.52)
Charter Communications	1,000.00	0.00	8,000.00	2.69
Pfizinger Graphics	0.00	0.00	2,633.00	0.88
Verizon	400.19	0.00	3,128.64	1.05
First Watch	575.50	0.00	4,604.00	1.55
Commerce Bank-VISA	27.84	0.00	357.28	0.12
Vinyl Images	0.00	0.00	168.23	0.06
Miken Technologies	933.67	0.00	14,367.99	4.82
Image Trend	0.00	0.00	7,675.00	2.58
Sentinel	0.00	0.00	1,047.00	0.35
CCE-911	0.00	0.00	2,800.00	0.94
CTI Conference Technologies	0.00	0.00	15,760.00	5.29
Rejis Commission	0.00	0.00	27.00	0.01
Meramec Design	0.00	0.00	120.00	0.04
Sikich	0.00	0.00	1,308.50	0.44
CDW Government	228.00	0.00	228.00	0.08
ESRI	1,212.00	0.00	1,212.00	0.41
Warner Communications	240.00	0.00	240.00	0.08
Total Expenditures	6,325.87	0.00	409,324.31	137.44
Excess Revenue over (under) Expenditur	\$ (6,325.87)	0.00	\$ (111,503.44)	(37.44)

Fenton FPD - Pension  
Balance Sheet - Governmental Funds - Modified Accrual Basis  
August 31, 2017

ASSETS

Current Assets		
Commerce Bank - 2560	\$	2,183.68
Investments		27,927,826.16
Taxes Receivable - Current		425,939.09
Allowance Uncollectible Taxes		212,525.18
		<hr/>
Total Current Assets		28,568,474.11
Property and Equipment		<hr/>
Total Property and Equipment		0.00
Other Assets		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>28,568,474.11</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
		<hr/>
Total Current Liabilities		0.00
Deferred Inflows of Resources		
Deferred Revenue	\$	212,525.18
		<hr/>
Total Deferred Inflows of Resources		212,525.18
		<hr/>
Total Liabilities		212,525.18
Fund Balance		
Held in Trust for Emp Retire		746,479.73
Fund Balance-Restricted		27,927,826.16
Excess Revenue over (under) Ex		(318,356.96)
		<hr/>
Total Fund Balance		28,355,948.93
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	<u>28,568,474.11</u>



Fenton FPD - Pension  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Eight Months Ending August 31, 2017

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 0.00	0.00	\$ 592,091.32	100.00
Interest Income	0.00	0.00	(1.00)	0.00
Total Revenues	0.00	0.00	592,090.32	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	0.00	0.00	592,090.32	100.00
Expenditures				
Benefit Payments	0.00	0.00	910,447.28	153.77
Total Expenditures	0.00	0.00	910,447.28	153.77
Excess Revenue over (under) Expenditur	\$ 0.00	0.00	\$ (318,356.96)	(53.77)

Fenton FPD - Pension  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Eight Months Ending August 31, 2017

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 0.00	0.00	\$ 592,091.32	100.00
Interest Income - Undefined	0.00	0.00	(1.00)	0.00
Total Revenues	0.00	0.00	592,090.32	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	0.00	0.00	592,090.32	100.00
Expenditures				
Voya	0.00	0.00	910,447.28	153.77
Total Expenditures	0.00	0.00	910,447.28	153.77
Excess Revenue over (under) Expenditur	\$ 0.00	0.00	\$ (318,356.96)	(53.77)