

Fenton Fire Protection District

Financial Statements
~
December 2017

Rognan & Associates

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 December 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

January 10, 2018

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

DEC 31, 2017 PAGE 2	PERCENTAGE GAUGE	GENERAL ACTUAL	OVER (UNDER)	AMBULANCE ACTUAL	OVER (UNDER)
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)
August	66.60	64.57	(2.03)	61.00	(5.60)
September	75.00	71.48	(3.52)	67.99	(7.01)
October	83.30	78.61	(4.69)	75.16	(8.14)
November	91.60	99.62	8.02	85.46	(6.14)
✓ December	100.00	107.53	7.53	✓ 91.89	(8.11) ✓
\$152,578	1%	\$61,202	\$460,838	\$38,001	(\$308,260)

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

			DEC 31, 2017	PAGE 3
GENERAL + AMBULANCE FUND COMBINED				
ACTUAL - COMPARED TO BUDGET			OVER (UNDER)	% OF
	ACTUAL	BUDGET	BUDGET	BUDGET
REVENUES				
Tax collections	\$9,369,719	\$7,663,275	\$1,706,444	✓ 122.27%
Building and other permits	129,997	75,000	54,997	✓ 173.33%
Ambulance fees, net	795,502	750,000	45,502	✓ 106.07%
Interest	25,853	13,500	12,353	✓ 191.50%
Miscellaneous revenue	389,800	4,500	385,300	✓ 8662.22%
Rental income	17,400	17,400	0	✓ 100.00%
Financing Source - Loan Proceeds	790,816	370,816	420,000	✓ 213.26%
TOTAL REVENUES	\$11,519,087	\$8,894,491	\$2,624,596	✓ 129.51%
EXPENDITURES				
Bank service charges	\$607	\$3,000	(\$2,393)	20.23%
Building maintenance	31,514	32,614	(1,100)	✓ 96.63%
Depreciated assets - capital assets	1,229,015	404,876	824,139	✓ 303.55%
Doctors fees & medical exams	21,734	24,000	(2,266)	90.56%
Dues and subscriptions	7,475	8,569	(1,094)	87.23%
Election expenses	14,876	40,000	(25,124)	37.19%
Equipment maintenance & expensed	95,053	102,400	(7,347)	92.83%
Equipment purchases and replacement	16,812	9,000	7,812	✓ 186.80%
Gasoline and oil	48,543	50,500	(1,957)	96.12%
Insurance - employee - medical & dental	1,287,171	1,516,985	(229,814)	84.85%
Insurance - general	232,305	332,662	(100,357)	69.83%
Mortgage interest payments/expense	5,494	5,600	(106)	98.11%
Miscellaneous expenses	12,854	13,250	(396)	97.01%
Lease expenses - principal & interest	43,669	49,300	(5,631)	88.58%
Office supplies and expenses	20,504	26,000	(5,496)	78.86%
Payroll taxes	457,378	496,780	(39,402)	92.07%
Professional fees & services	139,227	170,000	(30,773)	81.90%
Rental Management Fee/repairs	2,160	5,200	(3,040)	41.54%
Salaries	6,095,502	6,263,750	(168,248)	97.31%
Salaries - OT	0	0	0	✓
Supplies - cleaning & laundry	14,898	10,700	4,198	✓ 139.23%
Training and education	33,394	45,180	(11,786)	73.91%
Uniforms	96,188	125,600	(29,412)	76.58%
Utilities	47,913	53,300	(5,387)	89.89%
Vehicle maintenance & repairs	116,434	121,000	(4,566)	96.23%
Work Comp Claims	2,124	10,000	(7,876)	21.24%
TOTAL EXPENDITURES	\$10,072,844	\$9,920,266	\$152,578	✓ 101.54%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)			\$2,472,018	-140.99%
General/Ambulance Overhead Transfer				
	\$0	\$0	\$0	
USE OF DISTRICT RESERVES				
	\$0	\$1,025,775	\$0	0.00%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)			\$2,472,018	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

			DEC 31, 2017	PAGE 4
GENERAL + AMBULANCE FUND COMBINED				
ACTUAL 2017 - COMPARED TO ACTUAL 2016	ACTUAL	ACTUAL	2017-2016 \$	2017-2016 %
	2017	2016	OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$9,369,719	\$7,953,462	\$1,416,257	✓ 17.81%
Building and other permits	129,997	138,214	(8,217)	-5.95%
Ambulance fees, net	795,502	801,559	(6,057)	-0.76%
Interest	25,853	24,036	1,817	✓ 7.56%
Miscellaneous revenue	389,800	27,074	362,726	✓ 1339.76%
Rental income	17,400	17,000	400	✓ 2.35%
Financing Source - Loan Proceeds	790,816	0	790,816	✓
TOTAL REVENUES	\$11,519,087	\$8,961,345	\$2,557,742	✓ 28.54%
EXPENDITURES				
Bank service charges	\$607	\$804	(\$197)	-24.50%
Building maintenance	31,514	32,409	(895)	-2.76%
Depreciated assets - capital assets	1,229,015	51,819	1,177,196	✓ 2271.75%
Doctors fees & medical exams	21,734	3,516	18,218	✓ 518.15%
Dues and subscriptions	7,475	6,481	994	15.34%
Election expenses	14,876	0	14,876	✓
Equipment maintenance & expensed	95,053	109,385	(14,332)	✓ -13.10%
Equipment purchases and replacement	16,812	0	16,812	✓
Gasoline and oil	48,543	42,316	6,227	✓ 14.72%
Insurance - employee - medical & dental	1,287,171	1,224,912	62,259	✓ 5.08%
Insurance - general	232,305	310,720	(78,415)	✓ -25.24%
Mortgage interest payments/expense	5,494	5,510	(16)	-0.29%
Miscellaneous expenses	12,854	5,935	6,919	✓ 116.58%
Lease expenses - principal & interest	43,669	0	43,669	✓
Office supplies and expenses	20,504	18,482	2,022	10.94%
Payroll taxes	457,378	465,586	(8,208)	✓ -1.76%
Professional fees & services	139,227	166,644	(27,417)	✓ -16.45%
Rental Management Fee/repairs	2,160	5,688	(3,528)	✓ -62.03%
Salaries	6,095,502	6,199,636	(104,134)	✓ -1.68%
Salaries - OT	0	0	0	
Supplies - cleaning & laundry	14,898	12,832	2,066	✓ 16.10%
Training and education	33,394	54,373	(20,979)	✓ -38.58%
Uniforms	96,188	92,890	3,298	3.55%
Utilities	47,913	53,954	(6,041)	✓ -11.20%
Vehicle maintenance & repairs	116,434	78,386	38,048	✓ 48.54%
Work Comp Claims	2,124	5,254	(3,130)	✓ -59.57%
TOTAL EXPENDITURES	\$10,072,844	\$8,947,532	\$1,125,312	✓ 12.58%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,446,243	\$13,813	\$1,432,430	10470.16%
General/Ambulance Overhead Transfer	\$0	\$0	\$0	
USE OF DISTRICT RESERVES	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,446,243	\$13,813	\$1,432,430	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET - ALL	FUNDS			DEC 31, 2017	PAGE 5
			GENERAL +			
	GENERAL	AMBULANCE	AMBULANCE	DISPATCH	PENSION	TOTAL
REVENUES						
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
TOTAL REVENUES	\$5,509,131	\$3,385,360	\$8,894,491	\$439,233	\$876,463	\$10,210,187
EXPENDITURES						
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
TOTAL EXPENDITURES	\$6,120,205	\$3,800,061	\$9,920,266	\$476,896	\$876,463	\$11,273,625
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$611,074)	(\$414,701)	(\$1,025,775)	(\$37,663)	\$0	(\$1,063,438)
General/Ambulance Overhead Transfer	\$0		\$0			\$0
USE OF DISTRICT RESERVES	\$611,074	\$414,701	\$1,025,775	\$37,663	\$0	\$1,063,438
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$0	\$0	\$0	\$0	\$0	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	ACTUAL - ALL	FUNDS			DEC 31, 2017	PAGE 6
			GENERAL +			
	GENERAL	AMBULANCE	AMBULANCE	DISPATCH	PENSION	TOTAL
REVENUES						
Tax collections	\$6,661,048	\$2,708,671	\$9,369,719	\$451,762	\$904,480	\$10,725,961
Building and other permits	129,997		129,997			129,997
Ambulance fees, net		795,502	795,502			795,502
Interest	12,222	13,631	25,853	2,720	0	28,573
Miscellaneous revenue	389,400	400	389,800			389,800
Miscellaneous expenses	17,400		17,400			17,400
Lease expenses - principal & interest	790,816		790,816			790,816
TOTAL REVENUES	\$8,000,883	\$3,518,204	\$11,519,087	\$454,482	\$904,480	\$12,878,049
EXPENDITURES						
Bank service charges	\$607	\$0	\$607			\$607
Building maintenance	25,038	6,476	31,514			31,514
Depreciated assets - capital assets	1,228,725	290	1,229,015	762		1,229,777
Doctors fees & medical exams	17,387	4,347	21,734			21,734
Dues and subscriptions	6,338	1,137	7,475			7,475
Election expenses	11,901	2,975	14,876			14,876
Equipment maintenance & expensed	21,477	73,576	95,053			95,053
Equipment purchases and replacement	16,309	503	16,812			16,812
Gasoline and oil	38,834	9,709	48,543			48,543
Insurance - employee - medical & dental	1,029,190	257,981	1,287,171			1,287,171
Insurance - general	185,844	46,461	232,305			232,305
Mortgage interest payments/expense	4,395	1,099	5,494			5,494
Miscellaneous expenses	11,681	1,173	12,854			12,854
Lease expenses - principal & interest	43,669	0	43,669			43,669
Office supplies and expenses	17,146	3,358	20,504			20,504
Payroll taxes	272,616	184,782	457,378			457,378
Professional fees & services	69,443	69,784	139,227			139,227
Rental Management Fee/repairs	2,160	0	2,160			2,160
Salaries	3,345,335	2,750,167	6,095,502			6,095,502
Salaries - OT	0	0	0			0
Supplies - cleaning & laundry	11,918	2,980	14,898			14,898
Training and education	24,385	9,009	33,394			33,394
Uniforms	76,950	19,238	96,188			96,188
Utilities	38,331	9,582	47,913	104,932		152,845
Vehicle maintenance & repairs	79,665	36,769	116,434			116,434
Work Comp Claims	1,699	425	2,124			2,124
Dispatch - CCE-911			0	331,375		331,375
Pension Contribution			0		910,447	910,447
TOTAL EXPENDITURES	\$6,581,043	\$3,491,801	10,072,844	\$437,069	\$910,447	\$11,420,360
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)	\$1,419,840	\$26,403	\$1,446,243	\$17,413	(\$5,967)	\$1,457,689
General/Ambulance Overhead Transfer	\$0	\$0	\$0	\$0	\$0	\$0
USE OF DISTRICT RESERVES	\$0	\$0	\$0	\$0	\$5,967	\$5,967
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)	\$1,419,840	\$26,403	\$1,446,243	\$17,413	\$0	\$1,463,656

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS				DEC 31, 2017	PAGE 7
	OVER (UNDER) BUDGET					
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	TOTAL
REVENUES						
Tax collections	\$1,622,633	\$83,811	\$1,706,444	\$13,529	\$28,017	\$1,747,990
Building and other permits	54,997	0	54,997	0	0	54,997
Ambulance fees, net	0	45,502	45,502	0	0	45,502
Interest	8,722	3,631	12,353	1,720	0	14,073
Miscellaneous revenue	385,400	(100)	385,300	0	0	385,300
Rental income	0	0	0	0	0	0
Financing Source - Loan Proceeds	420,000	0	420,000	0	0	420,000
TOTAL REVENUES	\$2,491,752	\$132,844	\$2,624,596	\$15,249	\$28,017	\$2,667,862
EXPENDITURES						
Bank service charges	(\$2,393)	\$0	(\$2,393)	\$0	\$0	(\$2,393)
Building maintenance	(1,053)	(47)	(1,100)	0	0	(1,100)
Depreciated assets - capital assets	824,649	(510)	824,139	(8,638)	0	815,501
Doctors fees & medical exams	(1,813)	(453)	(2,266)	0	0	(2,266)
Dues and subscriptions	(904)	(190)	(1,094)	0	0	(1,094)
Election expenses	(20,099)	(5,025)	(25,124)	0	0	(25,124)
Equipment maintenance & expensed	(3,223)	(4,124)	(7,347)	0	0	(7,347)
Equipment purchases and replacement	7,309	503	7,812	0	0	7,812
Gasoline and oil	(1,566)	(391)	(1,957)	0	0	(1,957)
Insurance - employee - medical & dental	(184,398)	(45,416)	(229,814)	0	0	(229,814)
Insurance - general	(80,286)	(20,071)	(100,357)	0	0	(100,357)
Mortgage interest payments/expense	(85)	(21)	(106)	0	0	(106)
Miscellaneous expenses	2,281	(2,677)	(396)	0	0	(396)
Lease expenses - principal & interest	(5,631)	0	(5,631)	0	0	(5,631)
Office supplies and expenses	(5,354)	(142)	(5,496)	0	0	(5,496)
Payroll taxes	(25,452)	(13,950)	(39,402)	0	0	(39,402)
Professional fees & services	(16,857)	(13,916)	(30,773)	(1,000)	0	(31,773)
Rental Management Fee/repairs	(3,040)	0	(3,040)	0	0	(3,040)
Salaries	39,445	(207,693)	(168,248)	0	0	(168,248)
Salaries - OT	0	0	0	0	0	0
Supplies - cleaning & laundry	3,358	840	4,198	0	0	4,198
Training and education	25	(11,811)	(11,786)	0	0	(11,786)
Uniforms	(23,530)	(5,882)	(29,412)	0	0	(29,412)
Utilities	(4,309)	(1,078)	(5,387)	(29,564)	0	(34,951)
Vehicle maintenance & repairs	(29,935)	25,369	(4,566)	0	0	(4,566)
Work Comp Claims	(6,301)	(1,575)	(7,876)	0	0	(7,876)
Dispatch - CCE-911	0	0	0	(625)	0	(625)
Pension Contribution	0	0	0	0	33,984	33,984
TOTAL EXPENDITURES	\$460,838	(\$308,260)	\$152,578	(\$39,827)	\$33,984	\$146,735
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)	\$2,030,914	\$441,104	\$2,472,018	\$55,076	(\$5,967)	\$2,521,127

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS				DEC 31, 2017	PAGE 8
	PERCENT OF BUDGET USED					
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	TOTAL
REVENUES						
Tax collections	132.21%	✓ 103.19%	122.27%	✓ 103.09%	103.20%	119.47%
Building and other permits	173.33%	✓	173.33%	✓		173.33%
Ambulance fees, net		106.07%	✓ 106.07%	✓		106.07%
Interest	349.20%	136.31%	191.50%	272.00%		197.06%
Miscellaneous revenue	9735.00%	80.00%	8662.22%			8662.22%
Rental income	100.00%		100.00%			100.00%
Financing Source - Loan Proceeds	213.26%		213.26%			213.26%
TOTAL REVENUES	145.23%	103.92%	129.51%	103.47%	103.20%	126.13%
EXPENDITURES						
Bank service charges	20.23%		20.23%			20.23%
Building maintenance	95.96%	✓ 99.28%	96.63%			96.63%
Depreciated assets - capital assets	304.08%	✓ 36.25%	303.55%	✓ 8.11%		296.85%
Doctors fees & medical exams	90.56%	90.56%	90.56%			90.56%
Dues and subscriptions	87.52%	85.68%	87.23%			87.23%
Election expenses	37.19%	37.19%	37.19%			37.19%
Equipment maintenance & expensed	86.95%	✓ 94.69%	92.83%	✓		92.83%
Equipment purchases and replacement	181.21%	✓	186.80%	✓		186.80%
Gasoline and oil	96.12%	96.13%	96.12%			96.12%
Insurance - employee - medical & dental	84.81%	85.03%	84.85%			84.85%
Insurance - general	69.83%	69.83%	69.83%			69.83%
Mortgage interest payments/expense	98.10%	✓ 98.13%	98.11%			98.11%
Miscellaneous expenses	124.27%	✓ 30.47%	97.01%			97.01%
Lease expenses - principal & interest	88.58%		88.58%			88.58%
Office supplies and expenses	76.20%	95.94%	78.86%			78.86%
Payroll taxes	91.46%	92.98%	92.07%			92.07%
Professional fees & services	80.47%	83.37%	81.90%	0.00%		81.42%
Rental Management Fee/repairs	41.54%		41.54%			41.54%
Salaries	101.19%	✓ 92.98%	97.31%			97.31%
Salaries - OT		✓	✓	✓		
Supplies - cleaning & laundry	139.23%	✓ 139.25%	✓ 139.23%	✓		139.23%
Training and education	100.10%	✓ 43.27%	73.91%			73.91%
Uniforms	76.58%	76.58%	76.58%			76.58%
Utilities	89.89%	89.89%	✓ 89.89%	78.02%		81.39%
Vehicle maintenance & repairs	72.69%	322.54%	✓ 96.23%			96.23%
Work Comp Claims	21.24%	21.25%	21.24%			21.24%
Dispatch - CCE-911				99.81%		✓ 99.81%
Pension Contribution					103.88%	✓ 103.88%
TOTAL EXPENDITURES	107.53%	✓ 91.89%	✓ 101.54%	✓ 91.65%	103.88%	✓ 0.00%
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)						

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	GENERAL FUND		DEC 31, 2017	PAGE 9
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$6,661,048	\$5,038,415	\$1,622,633	✓ 132.21%
Building and other permits	129,997	75,000	54,997	✓ 173.33%
Interest	12,222	3,500	8,722	✓ 349.20%
Miscellaneous revenue	389,400	4,000	385,400	✓ 9735.00%
Rental income	17,400	17,400	0	✓ 100.00%
Financing Source - Loan Proceeds	790,816	370,816	420,000	✓ 213.26%
TOTAL REVENUES	\$8,000,883	\$5,509,131	\$2,491,752	✓ 145.23%
EXPENDITURES				
Bank service charges	\$607	\$3,000	(\$2,393)	20.23%
Building maintenance	25,038	26,091	(1,053)	✓ 95.96%
Depreciated assets - capital assets	1,228,725	404,076	824,649	✓ 304.08%
Doctors fees & medical exams	17,387	19,200	(1,813)	90.56%
Dues and subscriptions	6,338	7,242	(904)	87.52%
Election expenses	11,901	32,000	(20,099)	37.19%
Equipment maintenance & expensed	21,477	24,700	(3,223)	✓ 86.95%
Equipment purchases and replacement	16,309	9,000	7,309	✓ 181.21%
Gasoline and oil	38,834	40,400	(1,566)	96.12%
Insurance - employee - medical & dental	1,029,190	1,213,588	(184,398)	84.81%
Insurance - general	185,844	266,130	(80,286)	69.83%
Mortgage interest payments/expense	4,395	4,480	(85)	✓ 98.10%
Miscellaneous expenses	11,681	9,400	2,281	✓ 124.27%
Lease expenses - principal & interest	43,669	49,300	(5,631)	88.58%
Office supplies and expenses	17,146	22,500	(5,354)	76.20%
Payroll taxes	272,616	298,068	(25,452)	91.46%
Professional fees & services	69,443	86,300	(16,857)	80.47%
Rental Management Fee/repairs	2,160	5,200	(3,040)	✓ 41.54%
Salaries	3,345,335	3,305,890	39,445	✓ 101.19%
Salaries - OT				
Supplies - cleaning & laundry	11,918	8,560	3,358	✓ 139.23%
Training and education	24,385	24,360	25	✓ 100.10%
Uniforms	76,950	100,480	(23,530)	76.58%
Utilities	38,331	42,640	(4,309)	89.89%
Vehicle maintenance & repairs	79,665	109,600	(29,935)	72.69%
Work Comp Claims	1,699	8,000	(6,301)	21.24%
TOTAL EXPENDITURES	\$6,581,043	\$6,120,205	\$460,838	✓ 107.53%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,419,840	(\$611,074)	(\$2,030,914)	-232.35%
General/Ambulance Overhead Transfer			\$0	
TOTAL OVERHEAD TRANSFERS	\$0	\$0	\$0	
USE OF DISTRICT RESERVES	0	\$611,074		
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,419,840	\$0	(\$2,030,914)	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	AMBULANCE FUND		DEC 31, 2017	PAGE 10
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$2,708,671	\$2,624,860	\$83,811	✓ 103.19%
Ambulance fees, net	795,502	750,000	45,502	✓ 106.07%
Interest	13,631	10,000	3,631	✓ 136.31%
Miscellaneous revenue	400	500	(100)	80.00%
TOTAL REVENUES	\$3,518,204	\$3,385,360	\$132,844	✓ 103.92%
EXPENDITURES				
Bank service charges			\$0	
Building maintenance	6,476	6,523	(47)	99.28%
Depreciated assets - capital assets	290	800	(510)	36.25%
Doctors fees & medical exams	4,347	4,800	(453)	90.56%
Dues and subscriptions	1,137	1,327	(190)	85.68%
Election expenses	2,975	8,000	(5,025)	37.19%
Equipment maintenance & expensed	73,576	77,700	(4,124)	✓ 94.69%
Equipment purchases and replacement	503		503	
Gasoline and oil	9,709	10,100	(391)	96.13%
Insurance - employee - medical & dental	257,981	303,397	(45,416)	85.03%
Insurance - general	46,461	66,532	(20,071)	69.83%
Mortgage interest payments/expense	1,099	1,120	(21)	98.13%
Miscellaneous expenses	1,173	3,850	(2,677)	30.47%
Lease expenses - principal & interest			0	
Office supplies and expenses	3,358	3,500	(142)	95.94%
Payroll taxes	184,762	198,712	(13,950)	92.98%
Professional fees & services	69,784	83,700	(13,916)	83.37%
Rental Management Fee/repairs			0	
Salaries	2,750,167	2,957,860	(207,693)	92.98%
Salaries - OT			0	
Supplies - cleaning & laundry	2,980	2,140	840	✓ 139.25%
Training and education	9,009	20,820	(11,811)	43.27%
Uniforms	19,238	25,120	(5,882)	76.58%
Utilities	9,582	10,660	(1,078)	✓ 89.89%
Vehicle maintenance & repairs	36,769	11,400	25,369	✓ 322.54%
Work Comp Claims	425	2,000	(1,575)	21.25%
TOTAL EXPENDITURES	\$3,491,801	\$3,800,061	(\$308,260)	91.89%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$26,403	(\$414,701)	\$441,104	0.00%
General/Ambulance Overhead Transfer			0	
USE OF DISTRICT RESERVES	0	\$414,701		
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$26,403	\$0	\$441,104	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	PENSION FUND		DEC 31, 2017	PAGE 11
			OVER (UNDER)	% OF
	ACTUAL	BUDGET	BUDGET	BUDGET
REVENUES				
Tax collections	\$904,480	\$876,463	\$28,017	✓ 103.20%
Interest	0	0	0	
TOTAL REVENUES	\$904,480	\$876,463	\$28,017	✓ 103.20%
EXPENDITURES				
Pension Fund Premium	\$910,447	\$876,463	\$33,984	✓ 103.88%
TOTAL EXPENDITURES	\$910,447	\$876,463	\$33,984	✓ 103.88%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	(\$5,967)	\$0	(\$5,967)	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	DISPATCH FUND		DEC 31, 2017	PAGE 12
			OVER (UNDER)	% OF
	ACTUAL	BUDGET	BUDGET	BUDGET
REVENUES				
Tax collections	\$451,762	\$438,233	\$13,529	✓ 103.09%
Interest	2,720	1,000	1,720	✓ 272.00%
TOTAL REVENUES	\$454,482	\$439,233	\$15,249	✓ 103.47%
EXPENDITURES				
Dispatching fees	\$331,375	\$332,000	(\$625)	99.81%
Telephone	21,255	22,700	(1,445)	93.63%
Communication expenses	83,677	111,796	(28,119)	74.85%
Depreciated assets	762	9,400	(8,638)	8.11%
Auditing expense	950	1,000	(50)	95.00%
TOTAL EXPENDITURES	\$438,019	\$476,896	(\$38,877)	91.85%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$16,463	(\$37,663)	\$54,126	-43.71%
USE OF DISTRICT RESERVES/TRANSFERS	\$0	\$37,663	(\$37,663)	0.00%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$16,463	\$0	\$0	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	GENERAL FUND		DEC 31, 2017	PAGE 13
	2017	2016	2017-2016 \$	2017-2016 %
	ACTUAL	ACTUAL	OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$6,661,048	\$5,228,459	\$1,432,589	✓ 27.40%
Building and other permits	129,997	138,214	(8,217)	-5.95%
Interest	12,222	11,286	936	✓ 8.29%
Miscellaneous revenue	389,400	22,511	366,889	✓ 1629.82%
Rental income	17,400	17,000	400	✓ 2.35%
Financing Source - Loan Proceeds	790,816		790,816	✓
TOTAL REVENUES	\$8,000,883	\$5,417,470	\$2,583,413	✓ 47.69%
EXPENDITURES				
Bank service charges	\$607	\$804	(\$197)	-24.50%
Building maintenance	25,038	25,927	(889)	-3.43%
Depreciated assets - capital assets	1,228,725	49,425	1,179,300	✓ 2386.04%
Doctors fees & medical exams	17,387	2,813	14,574	✓ 518.09%
Dues and subscriptions	8,338	5,507	831	✓ 15.09%
Election expenses	11,901	0	11,901	✓
Equipment maintenance & expensed	21,477	43,867	(22,390)	✓ -51.04%
Equipment purchases and replacement	16,309	0	16,309	✓
Gasoline and oil	38,834	33,853	4,981	✓ 14.71%
Insurance - employee - medical & dental	1,029,190	979,430	49,760	✓ 5.08%
Insurance - general	185,844	248,576	(62,732)	✓ -25.24%
Mortgage interest payments/expense	4,395	4,408	(13)	-0.29%
Miscellaneous expenses	11,681	5,235	6,446	✓ 123.13%
Lease expenses - principal & interest	43,669	0	43,669	✓
Office supplies and expenses	17,146	16,361	785	✓ 4.80%
Payroll taxes	272,616	204,549	68,067	✓ 33.28%
Professional fees & services	69,443	86,618	(17,175)	✓ -19.83%
Rental Management Fee/repairs	2,160	5,688	(3,528)	✓ -62.03%
Salaries	3,345,335	2,704,580	640,755	✓ 23.69%
Salaries - OT	0	0	0	
Supplies - cleaning & laundry	11,918	10,266	1,652	✓ 16.09%
Training and education	24,385	41,385	(17,000)	✓ -41.08%
Uniforms	76,950	74,312	2,638	✓ 3.55%
Utilities	38,331	37,023	1,308	✓ 3.53%
Vehicle maintenance & repairs	79,665	69,485	10,180	✓ 14.65%
Work Comp Claims	1,699	4,203	(2,504)	-59.58%
TOTAL EXPENDITURES	\$6,581,043	\$4,654,315	\$1,926,728	✓ 41.40%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,419,840	\$763,155	\$656,685	✓ 86.05%
General/Ambulance/Dispatch/Pension OH Transfer				
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,419,840	\$763,155	\$656,685	86.05%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	AMBULANCE FUND		DEC 31, 2017	PAGE 14
	2017 ACTUAL	2016 ACTUAL	2017-2016 \$ OVER (UNDER)	2017-2016 % OVER (UNDER)
REVENUES				
Tax collections	\$2,708,671	\$2,725,003	(\$16,332)	-0.60%
Ambulance fees, net	795,502	801,559	(6,057)	-0.76%
Interest	13,631	12,750	881	6.91%
Miscellaneous revenue	400	4,563	(4,163)	-91.23%
TOTAL REVENUES	\$3,518,204	\$3,543,875	(\$25,671)	-0.72%
EXPENDITURES				
Bank service charges	\$0	\$0	\$0	
Building maintenance	6,476	6,482	(6)	-0.09%
Depreciated assets - capital assets	290	2,394	(2,104)	-87.89%
Doctors fees & medical exams	4,347	703	3,644	518.35%
Dues and subscriptions	1,137	974	163	16.74%
Election expenses	2,975	0	2,975	
Equipment maintenance & expensed	73,576	65,518	8,058	12.30%
Equipment purchases and replacement	503	0	503	
Gasoline and oil	9,709	8,463	1,246	14.72%
Insurance - employee - medical & dental	257,981	245,482	12,499	5.09%
Insurance - general	46,461	62,144	(15,683)	-25.24%
Mortgage interest payments/expense	1,099	1,102	(3)	-0.27%
Miscellaneous expenses	1,173	700	473	67.57%
Lease expenses - principal & interest	0	0	0	
Office supplies and expenses	3,358	2,121	1,237	58.32%
Payroll taxes	184,762	261,037	(76,275)	-29.22%
Professional fees & services	69,784	80,026	(10,242)	-12.80%
Rental Management Fee/repairs	0	0	0	
Salaries	2,750,167	3,495,056	(744,889)	-21.31%
Salaries - OT	0	0	0	
Supplies - cleaning & laundry	2,980	2,566	414	16.13%
Training and education	9,009	12,988	(3,979)	-30.64%
Uniforms	19,238	18,578	660	3.55%
Utilities	9,582	16,931	(7,349)	-43.41%
Vehicle maintenance & repairs	36,769	8,901	27,868	313.09%
Work Comp Claims	425	1,051	(626)	-59.56%
TOTAL EXPENDITURES	\$3,491,801	\$4,293,217	(\$801,416)	-18.67%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$26,403	(\$749,342)	\$775,745	-103.52%
General/Ambulance/Dispatch Overhead Transfer				
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$26,403	(\$749,342)	\$775,745	-103.52%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

			DEC 31, 2017	PAGE 15
CASH RESERVES AS OF	ACTUAL	ACTUAL	2017-2016 \$	2017-2016 %
DEC 31, 2017	DEC 31, 2017	DEC 31, 2016	OVER (UNDER)	OVER (UNDER)
GENERAL FUND:				
Cash in Bank - Commerce Bank	\$4,371,945.38	\$3,463,271.01	\$908,674	26.24%
Cash in Bank - FSA - Commerce Bank	4,372.40	6,302.91	(1,931)	-30.63%
Cash in Bank - HRA - Commerce Bank	2,345.26	2,934.03	(589)	-20.07%
Cash in Bank - Rental Property - Commerce Bank	13,233.87	8,029.37	5,205	64.82%
Investment account - various	1,802,299.73	1,402,298.73	400,001	28.52%
Petty Cash	185.00	185.00	0	0.00%
TOTAL GENERAL FUND CASH BALANCES	\$6,194,381.64	\$4,883,021.05	\$1,311,360.59	26.86%
AMBULANCE FUND:				
Cash in Bank - Commerce Bank	\$1,472,678.58	\$1,314,105.63	\$158,572.95	12.07%
Investment account	767,089.19	1,010,498.86	(243,409.67)	-24.09%
TOTAL AMBULANCE FUND CASH BALANCES	\$2,239,767.77	\$2,324,604.49	(\$84,836.72)	-3.65%
TOTAL OPERATING FUND CASH BALANCES	\$8,434,149.41	\$7,207,625.54	\$1,226,523.87	17.02%
LESS: 2018 TAX \$ RECEIVED IN 2017	(\$4,299,974)			
ESTIMATED CASH RESERVE	\$4,134,175			
# of Months - Estimated Reserve	5.00			
Estimated Reserve - %	41.67%			

2017

Average Rate

0.262% 0.275% 0.289% 0.348% 0.352% 0.361% 0.414% 0.444% 0.456% 0.474% 0.489% 0.534%

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	7357	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	2560	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	Commerce	2556	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:

	Commerce Bank	Reliance Bank	Alldice Credit Union	Academy Bank	Meramec Valley Bank
<u>BauerFinancial.com</u>					
Period Ending:					
9/30/2017	*** 1/2	*****	*****	*****	*****
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.

BankRate.com
Period Ending:

6/30/2017	Not Avail.	*****	Not Avail.	*****	***
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.

DepositAccounts.com
Period Ending:

9/30/2017					
Institution Health	A	A	B+	A	A
Texas Ratio	A+	A	B+	A	A+
6/30/2017					
Institution Health	A	A	B+	A	B+
Texas Ratio	A+	A	A	A	A
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.

Ratings Key:					
<u>BankRate.com</u>	*****	Superior	<u>BauerFinancial.com</u>	*****	Superior
	****	Sound		****	Excellent
	***	Performing		*** 1/2	Good
	**			***	
	*	Lowest Rated		**	Adequate
				*	Problematic
					Troubled

Health

A

Data as of Q3 2017

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

Health Grade Components

A+ Texas Ratio ▲▼ **C+** 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 September 30, 2017 Commerce Bank had \$34.19 million in non-current loans and owned real-estate with \$2.55 billion in equity and loan loss allowances on hand to cover it. This gives Commerce Bank a Texas Ratio of 1.34% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL

ASSETS AND LIABILITIES

FDIC 24998

Certificate # <https://www5.fdic.gov/ldasp/externalConfirmation.asp?InCert1=24998>

Year Established 1984

Employees 4690

Primary Regulator FED

Assets

Q3 2017 \$24.84B

vs Q3 2016 \$24.61B

Loans

Q3 2017 \$13.61B

vs Q3 2016 \$13.09B

Deposits

Q3 2017 \$20.59B

vs Q3 2016 \$20.18B

Equity Capital

Q3 2017 \$2.39B

vs Q3 2016 \$2.33B

Loan Loss Allowance

Q3 2017 \$157.8MM

vs Q3 2016 \$154.5MM

PROFIT MARGIN

Return on Assets - YTD 1.19%

Return on Equity - YTD 12.93%

Annual Interest Income \$570.6MM

Unbacked Noncurrent Loans

Q3 2017 \$28.9MM

vs Q3 2016 \$31.8MM

Real Estate Owned

Q3 2017 \$5.3MM

vs Q3 2016 \$4.4MM

Health

A

Data as of Q3 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 September 30, 2017 Reliance Bank (MO) had \$10.46 million in non-current loans and owned real-estate with \$176.8 million in equity and loan loss allowances on hand to cover it. This gives Reliance Bank (MO) a Texas Ratio of 5.91% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL

FDIC 35123
Certificate #
(<https://www5.fdic.gov/ldasp/externalConfirmation.asp?InCert1=35123>)

Year Established 1999

Employees 180

Primary Regulator FDIC

ASSETS AND LIABILITIES

Assets Q3 2017 \$1.41B
vs Q3 2016 \$1.26B

Loans Q3 2017 \$959.0MM
vs Q3 2016 \$810.4MM

Deposits Q3 2017 \$1.08B
vs Q3 2016 \$950.9MM

Equity Capital Q3 2017 \$165.0MM
vs Q3 2016 \$161.3MM

Loan Loss Allowance Q3 2017 \$11.8MM
vs Q3 2016 \$12.5MM

PROFIT MARGIN

Return on Assets - YTD 0.98%

Return on Equity - YTD 8.24%

Annual Interest Income \$32.8MM

Unbacked Noncurrent Loans Q3 2017 \$0
vs Q3 2016 \$0

Real Estate Owned Q3 2017 \$10.5MM
vs Q3 2016 \$10.5MM

Health

B+

Data as of Q3 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 September 30, 2017 Alliance Credit Union had \$3.15 million in non-current loans and owned real-estate with \$26.83 million in equity and loan loss allowances on hand to cover it. This gives Alliance Credit Union a Texas Ratio of 11.73% which is above average. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL

ASSETS AND LIABILITIES

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

Year 1948
Chartered

Employees 66

Primary
Regulator

Assets Q3 2017 \$268.5MM
vs Q3 2016 \$239.1MM

Loans Q3 2017 \$230.6MM
vs Q3 2016 \$204.3MM

Deposits Q3 2017 \$195.0MM
vs Q3 2016 \$180.6MM

Equity Capital Q3 2017 \$25.1MM
vs Q3 2016 \$22.2MM

Loan Loss Allowance Q3 2017 \$1.7MM
vs Q3 2016 \$1.5MM

PROFIT MARGIN

Return on Assets - YTD 0.81%

Return on Equity - YTD 8.56%

Annual Interest Income \$7.2MM

Unbacked Noncurrent Loans Q3 2017 \$2.1MM
vs Q3 2016 \$1.4MM

Real Estate Owned Q3 2017 \$1.1MM
vs Q3 2016 \$1.1MM

Health

A

Data as of Q3 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 September 30, 2017 Academy Bank had \$13.55 million in non-current loans and owned real-estate with \$217.37 million in equity and loan loss allowances on hand to cover it. This gives Academy Bank a Texas Ratio of 6.23% 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	Q3 2017	\$1.27B
Certificate #	(https://www5.fdic.gov/dasp/externalConfirmation.asp?InCert1=19600)		vs Q3 2016	\$1.04B
Year Established	1966	Loans	Q3 2017	\$866.7MM
Employees	590		vs Q3 2016	\$621.4MM
Primary Regulator	OCC	Deposits	Q3 2017	\$955.3MM
			vs Q3 2016	\$744.2MM
		Equity Capital	Q3 2017	\$205.7MM
			vs Q3 2016	\$184.6MM
		Loan Loss Allowance	Q3 2017	\$11.7MM
			vs Q3 2016	\$10.9MM
PROFIT MARGIN		Unbacked Noncurrent Loans	Q3 2017	\$12.5MM
Return on Assets - YTD	1.2%		vs Q3 2016	\$7.7MM
Return on Equity - YTD	7.33%	Real Estate Owned	Q3 2017	\$1.0MM
Annual Interest Income	\$34.7MM		vs Q3 2016	\$1.1MM

Health

A

Data as of Q3 2017

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

Health Grade Components

A+ Texas Ratio ▲▼ **A+** Texas Ratio Trend▼ **A** Deposit Growth▼ **C+** 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 September 30, 2017 Meramec Valley Bank had \$381,000 in non-current loans and owned real-estate with \$10.26 million in equity and loan loss allowances on hand to cover it. This gives Meramec Valley Bank a Texas Ratio of 3.71% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL

ASSETS AND LIABILITIES

FDIC Certificate #	19200 (https://www5.fdic.gov/idasp/externalConfirmation.asp?inCert1=19200)	Assets	Q3 2017	\$110.4MM
			vs Q3 2016	\$101.3MM
Year Established	1918	Loans	Q3 2017	\$85.9MM
			vs Q3 2016	\$74.3MM
Employees	24	Deposits	Q3 2017	\$86.8MM
			vs Q3 2016	\$82.6MM
Primary Regulator	FDIC	Equity Capital	Q3 2017	\$9.5MM
			vs Q3 2016	\$8.9MM
		Loan Loss Allowance	Q3 2017	\$803.00K
			vs Q3 2016	\$768.00K
PROFIT MARGIN		Unbacked Noncurrent Loans	Q3 2017	\$3.00K
Return on Assets - YTD	0.21%		vs Q3 2016	\$6.00K
Return on Equity - YTD	2.37%	Real Estate Owned	Q3 2017	\$378.00K
Annual Interest Income	\$2.8MM		vs Q3 2016	\$1.4MM

**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
89	310	399
60	293	353
68	323	391
87	355	442
857	3,708	4,565
71.42	309.00	380.42

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
↑ 11	↓ -7	↑ 4
↓ -8	↑ 16	↑ 8
↑ 7	↑ 44	↑ 51
↑ 20	↑ 17	↑ 37
↑ 38 ✓	↑ 167 ✓	↑ 205 ✓
↑ 3	↑ 14	↑ 17

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%
↑ 14%	↓ -2%	↑ 1%
↓ -12%	↑ 6%	↑ 2%
↑ 11%	↑ 16%	↑ 15%
↑ 30%	↑ 5%	↑ 9%
↑ 5%	↑ 5%	↑ 5%
↑ 5%	↑ 5%	↑ 5%

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	137,812.00	68,157.94	66,731.40	2,922.66	27,139.64	34,581.57	6,436.73		68,157.94
October	163,317.00	80,776.84	69,014.26	13,525.90	21,487.44	53,018.72	6,270.68		80,776.84
November	123,469.00	77,877.34	67,642.62	(22,050.96)	22,231.49	51,133.97	4,511.88	0.00	77,877.34
December	162,811.00	68,297.93	63,325.17	31,187.90	19,641.46	46,318.41	2,338.06	(869.13)	67,428.80
TOTALS	1,871,268.00	778,422.36	724,685.44	368,160.20	235,761.65	481,434.43	61,226.28	(1,460.27)	776,962.09
AVERAGE	170,115.27	70,765.67	65,880.49	33,489.11	21,432.88	43,766.77	5,566.03	(132.75)	70,632.92
PERCENT		41.60%	✓ 38.73%	✓	30.34%	✓ 61.96%	✓ 7.88%	✓ -0.19%	✓ 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	56,938.05	65,955.10	34,330.85	18,867.16	35,196.82	2,874.07	0.00	56,938.05
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	(16,980.00)	3,228.05	7,164.32	(27,372.37)	9,421.09	(6,260.27)	67.23	0.00	3,228.05
October	21,485.10	22,127.55	10,364.97	(11,007.42)	2,848.08	18,248.82	1,030.65	679.05	22,806.60
November	4,053.00	16,261.97	18,767.23	(30,976.20)	4,203.48	13,277.74	(1,219.25)	0.00	16,261.97
December	(9,934.00)	10,145.30	8,143.86	(28,223.16)	4,715.86	7,934.03	(2,504.59)	(56.13)	10,089.17
TOTALS	9,413.00	(5,427.63)	59,886.12		22,313.08	(26,426.87)	(1,313.84)	1,833.38	(3,594.25)
AVERAGE	855.73	(493.42)	5,444.19		2,028.46	(2,402.44)	(119.44)	166.67	(326.75)
PERCENT		-0.50%	✓ 3.02%	✓	3.00%	✓ -3.10%	✓ -0.13%	✓ 0.23%	✓ 0.00%

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

ASSETS

Current Assets		
Commerce General - 0239	\$ 4,371,945.38	
Commerce FSA - 3217	4,372.40	
Commerce HRA - 0938	2,345.26	
Commerce Rental - 0498	13,233.87	
Petty Cash	185.00	
Investment Account	1,802,299.73	
Taxes Receivable - Current	2,449,149.73	
Allowance Uncollectible Taxes	1,221,802.01	
Prepaid Rental Expense	250.00	
Due From Ambulance	62,630.79	
Deposit-General	100.00	
Prepaid Expenses	181,339.92	
Total Current Assets		10,109,654.09
Property and Equipment		
Land	621,212.74	
Building	3,960,759.11	
Vehicles	3,943,543.81	
Furniture & Fixtures	609,370.29	
Equipment	2,152,461.94	
Accum Depreciation	(6,144,910.76)	
Total Property and Equipment		5,142,437.13
Other Assets		
Amount for Long Term Debt	996,442.73	
Investments in P&E-Joint	(5,142,437.13)	
Total Other Assets		(4,145,994.40)
Total Assets		\$ 11,106,096.82

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$ 50,845.92	
Accrued Salaries Payable	20,533.63	
Due To Dispatch	3,351.98	
Due To Pension	6,724.17	
FSA Liability	(6,127.60)	
IRS Payroll Taxes W/H	1,968.62	
Rental Security Deposit	1,950.00	
Notes Payable	243,000.00	
Capital Lease Payable	333,442.73	
Capital Lease Payable #2	420,000.00	
Total Current Liabilities		1,075,689.45
Deferred Inflows of Resources		
Deferred Revenue	1,218,020.01	
Total Deferred Inflows of Resources		1,218,020.01
Total Liabilities		2,293,709.46

See Accountant's Compilation Report - Modified Accrual Basis

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

Fund Balance		
Nonspendable	350.00	
Fund Balance-Assigned	2,875,000.00	
Fund Balance - Unassigned	4,517,197.43	
Excess Revenue over (under) Ex	1,419,839.93	
	<hr/>	
Total Fund Balance		8,812,387.36
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	11,106,096.82
		<hr/>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 3,256,528.88	99.80	\$ 6,661,048.24	83.25
Interest Income	535.18	0.02	12,221.77	0.15
Miscellaneous Revenue	747.40	0.02	59,399.92	0.74
Permit Revenue	3,643.00	0.11	129,997.00	1.62
Rental Income	1,450.00	0.04	17,400.00	0.22
Sale of Fixed Assets	0.00	0.00	330,000.00	4.12
Loan Proceeds	0.00	0.00	790,816.23	9.88
Total Revenues	<u>3,262,904.46</u>	100.00	<u>8,000,883.16</u>	100.00
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Gross Profit	<u>3,262,904.46</u>	100.00	<u>8,000,883.16</u>	100.00
Expenditures				
Salaries	301,393.12	9.24	3,160,408.94	39.50
Salaries OT	18,893.78	0.58	184,925.65	2.31
Election Expenses	0.00	0.00	11,900.54	0.15
Depreciated Assets	91,074.20	2.79	1,228,725.32	15.36
Payroll Taxes	23,523.25	0.72	272,615.97	3.41
Office Supplies	1,768.55	0.05	17,145.75	0.21
Gas & Oil-Fuel	3,991.17	0.12	38,834.39	0.49
Bank Charges	77.51	0.00	607.45	0.01
Equipment Purchases	(722.38)	(0.02)	16,308.64	0.20
Dues & Subscriptions	0.00	0.00	6,337.59	0.08
Insurance - General	60.00	0.00	185,844.39	2.32
Insurance - Employee	(8,661.47)	(0.27)	1,029,189.74	12.86
Professional Fees	7,362.06	0.23	69,443.22	0.87
Building Maintenance	1,128.39	0.03	25,038.20	0.31
Equipment Maintenance	2,320.31	0.07	21,476.90	0.27
Vehicle Maintenance	2,625.56	0.08	79,665.43	1.00
Lease Expense	0.00	0.00	43,669.05	0.55
Workers Comp Claims	815.20	0.02	1,699.25	0.02
Rental Management Fee	116.00	0.00	1,754.50	0.02
Mortgage Interest Payments	361.26	0.01	4,395.32	0.05
Doctors Fees	292.00	0.01	17,387.36	0.22
Rental Repair	0.00	0.00	405.00	0.01
Misc. Expenses	7,827.21	0.24	11,681.40	0.15
Training & Education	5,752.42	0.18	24,385.10	0.30
Uniforms	237.64	0.01	76,949.74	0.96
Supplies-Cleaning & Maint.	1,407.20	0.04	11,918.24	0.15
Utilities	3,606.97	0.11	38,330.15	0.48
Total Expenditures	<u>465,249.95</u>	14.26	<u>6,581,043.23</u>	82.25
Excess Revenue over (under) Expenditur	<u>\$ 2,797,654.51</u>	85.74	<u>\$ 1,419,839.93</u>	17.75

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

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 3,256,528.88	99.80	\$ 6,661,048.24	83.25
Investment Interest	535.18	0.02	12,221.77	0.15
Misc Income	747.40	0.02	12,661.66	0.16
FEMA Reimbursement	0.00	0.00	40,520.50	0.51
State of MO Wage Reimbursement	0.00	0.00	6,217.76	0.08
Permit Revenue	0.00	0.00	37,375.00	0.47
Building Permits	3,193.00	0.10	92,172.00	1.15
Re-Occupancy Fees	450.00	0.01	450.00	0.01
Upper End Property	1,450.00	0.04	17,400.00	0.22
Sale of Fixed Assets	0.00	0.00	330,000.00	4.12
Loan Proceeds	0.00	0.00	790,816.23	9.88
Total Revenues	3,262,904.46	100.00	8,000,883.16	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	3,262,904.46	100.00	8,000,883.16	100.00
Expenditures				
Salaries-Firefighters	181,625.63	5.57	2,292,567.63	28.65
Summer One	0.00	0.00	2,640.00	0.03
Salaries-Fire Chief	7,344.64	0.23	95,358.73	1.19
Salaries-Deputy Chiefs	29,636.82	0.91	364,173.20	4.55
Salaries-Admin Assistants	5,127.39	0.16	66,567.06	0.83
Salaries-Office Manager	3,825.84	0.12	49,735.92	0.62
Salaries-Fire Marshall	6,539.20	0.20	110,480.37	1.38
Salaries-Medical Officer	1,633.28	0.05	21,205.28	0.27
Sick Leave Buyback	65,660.32	2.01	126,080.75	1.58
Director's Fee	0.00	0.00	12,880.00	0.16
Education Incentive	0.00	0.00	18,720.00	0.23
Payroll Overtime-FF	18,893.78	0.58	184,901.92	2.31
Salaries-OT Admin	0.00	0.00	23.73	0.00
St. Louis Cty Board of Electio	0.00	0.00	9,969.58	0.12
Commerce Bank-VISA	0.00	0.00	618.98	0.01
Mulligan Printing	0.00	0.00	1,311.98	0.02
Depreciated Assets	0.00	0.00	372,355.38	4.65
Banner Fire Equipment	0.00	0.00	5,606.00	0.07
Summer One	8,675.00	0.27	9,875.00	0.12
Stryker	82,399.20	2.53	88,358.94	1.10
Sentinel	0.00	0.00	2,530.00	0.03
Rosenbauer	0.00	0.00	750,000.00	9.37
FICA/ Medicare	23,523.25	0.72	272,615.97	3.41
Marco	124.80	0.00	744.79	0.01
Copying Concepts	0.00	0.00	1,655.79	0.02
Office Source	124.16	0.00	2,634.06	0.03
St. Louis County Treasurer	0.00	0.00	4,248.00	0.05
Commerce Bank-VISA	930.62	0.03	4,070.90	0.05
MO Lawyers Media	96.32	0.00	529.28	0.01
Safeguard	0.00	0.00	514.71	0.01
MO Vocational Enterprises	0.00	0.00	18.95	0.00
ADP Screening Services	231.91	0.01	1,636.75	0.02
Vinyl Images	0.00	0.00	228.00	0.00
Rejis Commission	0.00	0.00	96.00	0.00
Copy Source	25.20	0.00	152.40	0.00
Wal-Mart	0.00	0.00	19.71	0.00

See Accountant's Compilatic 2 8 port - Modified Accrual Basis

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

	Current Month		Year to Date	
UPS	14.52	0.00	49.09	0.00
Summer One	221.02	0.01	547.32	0.01
Sieveking	3,898.17	0.12	38,699.09	0.48
Commerce Bank-VISA	0.00	0.00	42.30	0.00
Industrial Fluids & Services	93.00	0.00	93.00	0.00
Commerce Bank	77.51	0.00	607.45	0.01
Sentinel Emergency Solutions	(722.38)	(0.02)	12,375.58	0.15
Commerce Bank-VISA	0.00	0.00	1,809.23	0.02
W L Construction Supply	0.00	0.00	419.99	0.01
Sudden Rescue	0.00	0.00	1,500.00	0.02
WL Construction	0.00	0.00	203.84	0.00
GSLAFCA	0.00	0.00	460.00	0.01
MACFPD	0.00	0.00	2,400.00	0.03
MAPERS	0.00	0.00	80.00	0.00
Backstoppers	0.00	0.00	120.00	0.00
Center for Public Safety	0.00	0.00	968.00	0.01
Commerce Bank-VISA	0.00	0.00	550.69	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	0.02
ICC	0.00	0.00	135.00	0.00
McNeil & Company	0.00	0.00	26,710.34	0.33
Lakenan	60.00	0.00	300.00	0.00
MO Employers Mutual	0.00	0.00	126,896.09	1.59
Standard Insurance	0.00	0.00	30,937.52	0.39
The Cincinnati Ins Co	0.00	0.00	60.00	0.00
Travelers	0.00	0.00	1,866.52	0.02
Insurance Reimbursements	0.00	0.00	(926.08)	(0.01)
PAS, Inc.	0.00	0.00	3,053.57	0.04
Delta Dental	0.00	0.00	60,689.41	0.76
United Healthcare	0.00	0.00	1,080,072.22	13.50
Eyemed	354.98	0.01	4,227.22	0.05
Quality Benefits	1,405.04	0.04	20,077.01	0.25
By Cobra	0.00	0.00	600.00	0.01
J W Terrill	274.56	0.01	6,413.92	0.08
Insurance Reimbursements	(10,696.05)	(0.33)	(145,943.61)	(1.82)
Rognan & Associates	1,400.00	0.04	7,000.00	0.09
Spector, Wolfe, McLaughlin	520.80	0.02	9,402.73	0.12
Brian D. Ahrens, CPA	0.00	0.00	5,750.00	0.07
Lashly & Baer, PC	0.00	0.00	932.80	0.01
Thomas Lang	0.00	0.00	8,364.00	0.10
Darla Sansoucie	0.00	0.00	1,600.00	0.02
Paylocity	613.84	0.02	5,477.22	0.07
ArchImages	827.42	0.03	1,800.86	0.02
Lockton	4,000.00	0.12	16,000.00	0.20
Aon Consulting	0.00	0.00	13,115.61	0.16
Valley Park Hardware	0.00	0.00	(76.00)	0.00
Blue Chip Exterminating	111.40	0.00	1,405.60	0.02
Buildingstars	183.20	0.01	2,340.89	0.03
CK Power	392.66	0.01	1,073.22	0.01
Zumwalt	0.00	0.00	2,296.24	0.03
Commerce Bank-VISA	141.93	0.00	1,271.44	0.02
BRDA Electric	0.00	0.00	2,912.80	0.04
Sauder Plumbing	0.00	0.00	3,178.59	0.04
Appliance Repair Masters	0.00	0.00	134.40	0.00
Ramair Inc.	0.00	0.00	1,010.91	0.01
Lawn Systems	0.00	0.00	391.60	0.00
Scott Lee Heating	0.00	0.00	202.40	0.00
Sure Lock & Key	0.00	0.00	166.00	0.00

See Accountant's Compilatic 29 port - Modified Accrual Basis

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

	Current Month		Year to Date	
Fenton Feed Mill	0.00	0.00	62.40	0.00
STL Automatic Door	0.00	0.00	6,713.60	0.08
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	11.20	0.00	32.00	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	0.00	0.00	811.20	0.01
Pfizinger Graphics	288.00	0.01	288.00	0.00
Sentinel Emergency Solutions	1,100.23	0.03	11,043.51	0.14
Rescue Repair	0.00	0.00	2,711.89	0.03
K&K Supply	255.02	0.01	858.07	0.01
Kelly's Auto Repair	47.96	0.00	466.06	0.01
Commerce Bank-VISA	428.45	0.01	2,545.95	0.03
Bernes	0.00	0.00	35.32	0.00
Banner Fire Equipment	0.00	0.00	1,974.17	0.02
Crest Industries	0.00	0.00	62.59	0.00
B&R Equipment Co.	0.00	0.00	329.99	0.00
Curtis Aytes	0.00	0.00	38.75	0.00
Batteries Plus	0.00	0.00	671.83	0.01
Lowe's	60.20	0.00	75.32	0.00
Pat's Custom Boat Cover	0.00	0.00	235.00	0.00
R-O-M	428.45	0.01	428.45	0.01
Sentinel Emergency Solutions	523.78	0.02	1,694.98	0.02
Affton Radiator	1,827.00	0.06	3,746.24	0.05
CIT Trucks	64.24	0.00	26,751.65	0.33
Fabick	0.00	0.00	32,085.57	0.40
Kelly's Auto Repair	61.95	0.00	1,778.60	0.02
Commerce Bank-VISA	71.26	0.00	815.17	0.01
Public Safety Outfitters	0.00	0.00	686.82	0.01
Don's Automotive	42.02	0.00	1,328.44	0.02
Metro Electric Supply	0.00	0.00	90.06	0.00
Purcell Tire Company	35.31	0.00	7,781.47	0.10
MO Vocational Enterprises	0.00	0.00	49.02	0.00
Dobb's Tire	0.00	0.00	686.96	0.01
Schaefer Auto	0.00	0.00	400.00	0.00
E&E Hydraulics	0.00	0.00	356.50	0.00
American Test Center	0.00	0.00	1,413.95	0.02
Commerce Bank	0.00	0.00	36,557.27	0.46
Lease Interest	0.00	0.00	7,111.78	0.09
St. Lukes Workplace Health	0.00	0.00	314.93	0.00
SSM Health	0.00	0.00	569.12	0.01
Mercy Corp Health	305.60	0.01	305.60	0.00
Fenton Emergency Group	509.60	0.02	509.60	0.01
Rental Management Fee	116.00	0.00	1,754.50	0.02
Reliance Bank	361.26	0.01	4,395.32	0.05
Doctors Fees	0.00	0.00	452.00	0.01
SSM Health	0.00	0.00	14,716.00	0.18
Depaul Medical Group	292.00	0.01	1,024.00	0.01
Commerce Bank-VISA	0.00	0.00	800.00	0.01
St. Luke's Work Place	0.00	0.00	395.36	0.00
Rental Repair	0.00	0.00	405.00	0.01
Misc. Expenses	0.00	0.00	0.80	0.00
Commerce Bank-VISA	102.30	0.00	3,320.67	0.04
Wal-Mart	0.00	0.00	221.33	0.00
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

See Accountant's Compilatio 3 0 port - Modified Accrual Basis

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

	Current Month		Year to Date	
Petty Cash	0.00	0.00	35.38	0.00
John Medlock	0.00	0.00	16.00	0.00
Gina Anderson	0.00	0.00	82.19	0.00
Perkins Entertainment	120.00	0.00	120.00	0.00
Maritz Convention Services	1,387.15	0.04	1,387.15	0.02
Wentzville FPD	6,217.76	0.19	6,217.76	0.08
Pattonville FPD	0.00	0.00	300.00	0.00
University of MO	0.00	0.00	1,090.00	0.01
SSM St. Mary's	0.00	0.00	137.20	0.00
Tri-County Training Consortium	0.00	0.00	5,490.00	0.07
Central Jackson County FD	0.00	0.00	800.00	0.01
Jefferson Cty Fire Investigato	0.00	0.00	240.00	0.00
Commerce Bank-VISA	2,710.34	0.08	6,976.27	0.09
Steve Evanoff	22.73	0.00	47.55	0.00
Sikich	0.00	0.00	387.70	0.00
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	0.01
WFM Special Tees	0.00	0.00	76.80	0.00
Rick Dornseif	0.00	0.00	16.92	0.00
Professional FF of E MO Local	0.00	0.00	2,288.00	0.03
Cratex Packaging	0.00	0.00	451.20	0.01
Positive Promotions	0.00	0.00	510.20	0.01
Doug Ruse	0.00	0.00	135.20	0.00
Gina Anderson	0.00	0.00	95.85	0.00
Nick Robben	0.00	0.00	43.00	0.00
Chris Angermuller	0.00	0.00	350.00	0.00
Carlton Cole	127.30	0.00	477.30	0.01
Matt Fisher	0.00	0.00	350.00	0.00
Wike Graham	85.00	0.00	435.00	0.01
Kimberly Smith	0.00	0.00	817.60	0.01
Wal-Mart	0.00	0.00	77.42	0.00
Across The Street Productions	2,695.00	0.08	2,695.00	0.03
Stephanie Brown	62.05	0.00	62.05	0.00
Jefferson Cty Fire & Rescue	50.00	0.00	50.00	0.00
Training Reimbursements	0.00	0.00	(927.50)	(0.01)
Leon Uniform Company	0.00	0.00	1,228.36	0.02
Sentinel Emergency Solutions	0.00	0.00	764.58	0.01
Schuhmacher Fire Equip	0.00	0.00	3,416.47	0.04
Leo Ellebrecht	0.00	0.00	27,023.18	0.34
Weber Fire & Safety	25.36	0.00	293.32	0.00
Firemaster	212.28	0.01	4,220.56	0.05
WFM Specialty Tees	0.00	0.00	115.20	0.00
Fink Badge	0.00	0.00	798.68	0.01
Commerce Bank-VISA	0.00	0.00	1,547.94	0.02
Fire Master Fire Equipment	0.00	0.00	172.56	0.00
Employee Uniform Reimbursement	0.00	0.00	37,368.89	0.47
Fenton Sew Vac & Janitor Suppl	0.00	0.00	5.60	0.00
Grainger	0.00	0.00	2,096.84	0.03
Lowes	22.18	0.00	991.30	0.01
Sam's Club	912.99	0.03	5,570.02	0.07
Commerce Bank-VISA	335.33	0.01	1,263.02	0.02
Batteries Plus Bulbs	32.40	0.00	924.89	0.01
Cratex Packaging	104.30	0.00	392.76	0.00
Wal-Mart	0.00	0.00	378.76	0.00
Kelly's Auto Parts	0.00	0.00	33.99	0.00
Metro Electric Supply	0.00	0.00	169.87	0.00

See Accountant's Compilatic 3 1 port - Modified Accrual Basis

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

	Current Month		Year to Date	
K&K Supply	0.00	0.00	27.19	0.00
1st Cup Coffee	0.00	0.00	64.00	0.00
Missouri-American Water	670.23	0.02	2,829.88	0.04
Laclede Gas Company	640.91	0.02	5,418.82	0.07
AmerenUE	1,686.32	0.05	25,240.91	0.32
MSD	458.90	0.01	2,970.51	0.04
Aspen Waste Systems	150.61	0.00	1,870.03	0.02
Total Expenditures	<u>465,249.95</u>	14.26	<u>6,581,043.23</u>	82.25
Excess Revenue over (under) Expenditur	\$ <u>2,797,654.51</u>	85.74	\$ <u>1,419,839.93</u>	17.75

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

ASSETS

Current Assets		
Commerce Bank - 3844	\$	1,472,678.58
Investment Account		769,964.43
Taxes Receivable - Current		1,276,071.60
Allowance Uncollectible Taxes		636,922.27
Prepaid Expenses		43,423.09
		<hr/>
Total Current Assets		4,199,059.97
Property and Equipment		<hr/>
Total Property and Equipment		0.00
Other Assets		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>4,199,059.97</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$	13,227.64
Accrued Salaries Payable		26,637.58
Due to General		62,630.79
		<hr/>
Total Current Liabilities		102,496.01
Deferred Inflows of Resources		
Deferred Revenue		636,922.27
		<hr/>
Total Deferred Inflows of Resources		636,922.27
		<hr/>
Total Liabilities		739,418.28
Fund Balance		
Fund Balance - Restricted		993,238.00
Fund Balance - Unassigned		2,440,000.22
Excess Revenue over (under) Ex		26,403.47
		<hr/>
Total Fund Balance		3,459,641.69
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	<u>4,199,059.97</u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 934,826.85	92.89	\$ 2,708,671.24	76.99
Ambulance Service Charge	68,649.83	6.82	795,502.20	22.61
Interest Income	2,875.24	0.29	13,630.71	0.39
Miscellaneous Revenue	0.00	0.00	400.00	0.01
Total Revenues	<u>1,006,351.92</u>	100.00	<u>3,518,204.15</u>	100.00
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Gross Profit	<u>1,006,351.92</u>	100.00	<u>3,518,204.15</u>	100.00
Expenditures				
Salaries	209,039.44	20.77	2,599,672.50	73.89
Salaries OT	14,116.80	1.40	150,493.93	4.28
Election Expenses	0.00	0.00	2,975.14	0.08
Depreciated Assets	0.00	0.00	290.00	0.01
Payroll Taxes	17,277.58	1.72	184,761.99	5.25
Office Supplies	442.15	0.04	3,358.20	0.10
Gas & Oil-Fuel	997.80	0.10	9,708.59	0.28
Equipment Purchases	0.00	0.00	503.26	0.01
Dues & Subscriptions	0.00	0.00	1,137.40	0.03
Insurance - General	15.00	0.00	46,461.09	1.32
Insurance - Employee	(1,987.67)	(0.20)	257,981.15	7.33
Professional Fee	6,853.40	0.68	69,784.30	1.98
Building Maintenance	282.09	0.03	6,475.77	0.18
Equipment Maintenance	6,133.93	0.61	73,575.78	2.09
Vehicle Maintenance	7,922.15	0.79	36,769.48	1.05
Workers Comp Claims	203.80	0.02	424.81	0.01
Mortgage Interest Payments	90.32	0.01	1,098.80	0.03
Doctors Fees	73.00	0.01	4,346.84	0.12
Misc Expenses	402.36	0.04	1,173.12	0.03
Training & Education	21.19	0.00	9,008.63	0.26
Uniforms	59.41	0.01	19,237.73	0.55
Supplies-Cleaning & Maint.	351.81	0.03	2,979.60	0.08
Utilities	901.74	0.09	9,582.57	0.27
Total Expenditures	<u>263,196.30</u>	26.15	<u>3,491,800.68</u>	99.25
Excess Revenue over (under) Expenditur	<u>\$ 743,155.62</u>	73.85	<u>\$ 26,403.47</u>	0.75

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 934,826.85	92.89	\$ 2,708,671.24	76.99
Ambulance Service Charge	68,649.83	6.82	795,502.20	22.61
Interest Income	2,875.24	0.29	13,630.71	0.39
Miscellaneous Revenue	0.00	0.00	400.00	0.01
Total Revenues	<u>1,006,351.92</u>	100.00	<u>3,518,204.15</u>	100.00
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Gross Profit	<u>1,006,351.92</u>	100.00	<u>3,518,204.15</u>	100.00
Expenditures				
Salaries	209,039.44	20.77	2,599,672.50	73.89
Salaries OT	14,116.80	1.40	150,493.93	4.28
Election Expenses	0.00	0.00	2,975.14	0.08
Depreciated Assets	0.00	0.00	290.00	0.01
Payroll Taxes	17,277.58	1.72	184,761.99	5.25
Office Supplies	442.15	0.04	3,358.20	0.10
Gas & Oil-Fuel	997.80	0.10	9,708.59	0.28
Equipment Purchases	0.00	0.00	503.26	0.01
Dues & Subscriptions	0.00	0.00	1,137.40	0.03
Insurance - General	15.00	0.00	46,461.09	1.32
Insurance - Employee	(1,987.67)	(0.20)	257,981.15	7.33
Professional Fee	6,853.40	0.68	69,784.30	1.98
Building Maintenance	282.09	0.03	6,475.77	0.18
Equipment Maintenance	6,133.93	0.61	73,575.78	2.09
Vehicle Maintenance	7,922.15	0.79	36,769.48	1.05
Workers Comp Claims	203.80	0.02	424.81	0.01
Mortgage Interest Payments	90.32	0.01	1,098.80	0.03
Doctors Fees	73.00	0.01	4,346.84	0.12
Misc Expenses	402.36	0.04	1,173.12	0.03
Training & Education	21.19	0.00	9,008.63	0.26
Uniforms	59.41	0.01	19,237.73	0.55
Supplies-Cleaning & Maint.	351.81	0.03	2,979.60	0.08
Utilities	901.74	0.09	9,582.57	0.27
Total Expenditures	<u>263,196.30</u>	26.15	<u>3,491,800.68</u>	99.25
Excess Revenue over (under) Expenditur	<u>\$ 743,155.62</u>	73.85	<u>\$ 26,403.47</u>	0.75

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

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 934,826.85	92.89	\$ 2,708,671.24	76.99
Ambulance Service Charge	0.00	0.00	70.65	0.00
Ambulance Service Charge	68,649.83	6.82	795,431.55	22.61
Investment Interest	2,875.24	0.29	13,630.71	0.39
Ambulance Reports	0.00	0.00	43.20	0.00
Misc Revenue	0.00	0.00	356.80	0.01
Total Revenues	1,006,351.92	100.00	3,518,204.15	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	1,006,351.92	100.00	3,518,204.15	100.00
Expenditures				
Salaries-Paramedics	129,201.16	12.84	1,761,717.35	50.07
Directors Fees	0.00	0.00	3,880.00	0.11
Salaries-Fire Chief	1,836.16	0.18	23,839.65	0.68
Salaries-Deputy Chiefs	7,409.20	0.74	91,043.32	2.59
Salaries-Admin Assistants	1,281.85	0.13	16,641.76	0.47
Salaries-Office Manager	956.46	0.10	12,433.98	0.35
Salaries-EMT/Paramedic	45,406.41	4.51	573,141.92	16.29
Salaries-Medical Officer	6,533.12	0.65	84,821.12	2.41
Sick Buy Back	16,415.08	1.63	27,473.40	0.78
Education Incentive	0.00	0.00	4,680.00	0.13
Payroll OT-Ambulance	14,116.80	1.40	150,488.00	4.28
Salaries-OT Admin	0.00	0.00	5.93	0.00
General Exp Transfer	0.00	0.00	2,975.14	0.08
Ambulance Exp Transfer	0.00	0.00	290.00	0.01
PR Taxes - FICA/ Medicare	17,277.58	1.72	184,761.99	5.25
Safeguard	0.00	0.00	133.73	0.00
Ambulance Exp Transfer	442.15	0.04	3,224.47	0.09
Ambulance Exp Transfer	997.80	0.10	9,708.59	0.28
Ambulance Exp Transfer	0.00	0.00	503.26	0.01
GSLAFCA-EMS Officers	0.00	0.00	25.00	0.00
Ambulance Transfer	0.00	0.00	1,112.40	0.03
Ambulance Exp Transfer	15.00	0.00	46,461.09	1.32
Ambulance Exp Transfer	(1,987.67)	(0.20)	257,981.15	7.33
Rognan & Associates	350.00	0.03	1,750.00	0.05
ProClaims	5,012.89	0.50	50,317.18	1.43
Spector, Wolfe, McLaughlin	130.20	0.01	2,350.68	0.07
Lashly & Baer	0.00	0.00	233.20	0.01
Brian D. Ahrens	0.00	0.00	3,400.00	0.10
Thomas Lang	0.00	0.00	2,091.00	0.06
Darla Sansoucie	0.00	0.00	400.00	0.01
Paylocity	153.46	0.02	1,513.12	0.04
ArchImages	206.85	0.02	450.21	0.01
Lockton	1,000.00	0.10	4,000.00	0.11
Aon Consulting	0.00	0.00	3,278.91	0.09
Rottler Pest Control	0.00	0.00	199.00	0.01
Ambulance Transfer	282.09	0.03	6,276.77	0.18
Physio-Control	0.00	0.00	20,545.03	0.58
Ositech	0.00	0.00	98.00	0.00
Stryker	0.00	0.00	232.46	0.01
Airgas	252.76	0.03	2,891.36	0.08
SSM Health	1,134.55	0.11	6,834.62	0.19

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

	Current Month		Year to Date	
Boundtree	3,592.16	0.36	28,180.02	0.80
St. Clare Hospital	0.00	0.00	10,571.73	0.30
Commerce Bank-VISA	0.00	0.00	52.07	0.00
EMSAR	955.73	0.09	2,013.54	0.06
Banner Fire Equipment	0.00	0.00	199.00	0.01
Arrow International	0.00	0.00	158.83	0.00
Kelly's Auto Parts	141.93	0.01	141.93	0.00
Ambulance Transfer	56.80	0.01	1,657.19	0.05
Vehicle Maintenance	0.00	0.00	1,286.19	0.04
K&K Car Repair	0.00	0.00	4,033.30	0.11
Kelly's Auto Parts	0.00	0.00	256.00	0.01
Purcell Tire	1,229.64	0.12	2,907.13	0.08
CIT Trucks	0.00	0.00	5,102.36	0.15
Sunset Auto	0.00	0.00	124.25	0.00
Don's Automotive	0.00	0.00	884.07	0.03
Dave Schmidt Truck Service	0.00	0.00	12,027.01	0.34
Ed Roehr Safety Products	0.00	0.00	294.00	0.01
Wal-Mart	0.00	0.00	103.41	0.00
Interstate Billing Service	0.00	0.00	2,017.73	0.06
Commerce Bank - VISA	3,183.68	0.32	3,183.68	0.09
Dave Sinclair Ford	3,464.45	0.34	3,464.45	0.10
Ambulance Expl Transfer	44.38	0.00	1,085.90	0.03
Ambulance Exp Transfer	203.80	0.02	424.81	0.01
Reliance Bank	90.32	0.01	1,098.80	0.03
Ambulance Exp Transfer	73.00	0.01	4,346.84	0.12
CLIA Laboratory	0.00	0.00	150.00	0.00
Ambulance Transfer	402.36	0.04	1,023.12	0.03
Commerce Bank-VISA	0.00	0.00	1,639.57	0.05
Jason Lee	0.00	0.00	132.00	0.00
SSM Cardinal Glennon	0.00	0.00	677.20	0.02
SSM St. Mary's	0.00	0.00	105.60	0.00
American College of Emergency	0.00	0.00	1,782.00	0.05
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	0.00
Wal-Mart	0.00	0.00	260.23	0.01
City of St. Charles	0.00	0.00	27.00	0.00
Ambulance Exp Transfer	21.19	0.00	3,467.25	0.10
Ambulance Exp Transfer	59.41	0.01	19,237.73	0.55
Ambulance Transfer	351.81	0.03	2,979.60	0.08
Ambulance Exp Transfer	901.74	0.09	9,582.57	0.27
Total Expenditures	263,196.30	26.15	3,491,800.68	99.25
Excess Revenue over (under) Expenditur	\$ 743,155.62	73.85	\$ 26,403.47	0.75

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 934,826.85	\$ 0.00	\$ 2,708,671.24	\$ 0.00
Ambulance Service Charge	68,649.83	0.00	795,502.20	0.00
Interest Income	2,875.24	0.00	13,630.71	0.00
Miscellaneous Revenue	0.00	0.00	400.00	0.00
Total Revenues	<u>1,006,351.92</u>	<u>0.00</u>	<u>3,518,204.15</u>	<u>0.00</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>1,006,351.92</u>	<u>0.00</u>	<u>3,518,204.15</u>	<u>0.00</u>
Expenditures				
Salaries	209,039.44	0.00	2,599,672.50	0.00
Salaries OT	14,116.80	0.00	150,493.93	0.00
Election Expenses	0.00	0.00	2,975.14	0.00
Depreciated Assets	0.00	0.00	290.00	0.00
Payroll Taxes	17,277.58	0.00	184,761.99	0.00
Office Supplies	442.15	0.00	3,358.20	0.00
Gas & Oil-Fuel	997.80	0.00	9,708.59	0.00
Equipment Purchases	0.00	0.00	503.26	0.00
Dues & Subscriptions	0.00	0.00	1,137.40	0.00
Insurance - General	15.00	0.00	46,461.09	0.00
Insurance - Employee	(1,987.67)	0.00	257,981.15	0.00
Professional Fee	6,853.40	0.00	69,784.30	0.00
Building Maintenance	282.09	0.00	6,475.77	0.00
Equipment Maintenance	6,133.93	0.00	73,575.78	0.00
Vehicle Maintenance	7,922.15	0.00	36,769.48	0.00
Workers Comp Claims	203.80	0.00	424.81	0.00
Mortgage Interest Payments	90.32	0.00	1,098.80	0.00
Doctors Fees	73.00	0.00	4,346.84	0.00
Misc Expenses	402.36	0.00	1,173.12	0.00
Training & Education	21.19	0.00	9,008.63	0.00
Uniforms	59.41	0.00	19,237.73	0.00
Supplies-Cleaning & Maint.	351.81	0.00	2,979.60	0.00
Utilities	901.74	0.00	9,582.57	0.00
Total Expenditures	<u>263,196.30</u>	<u>0.00</u>	<u>3,491,800.68</u>	<u>0.00</u>
Excess Revenue over (under) Expenditur	\$ <u>743,155.62</u>	\$ <u>0.00</u>	\$ <u>26,403.47</u>	\$ <u>0.00</u>

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 934,826.85	\$ 0.00	\$ 2,708,671.24	\$ 0.00
Ambulance Service Charge	0.00	0.00	70.65	0.00
Ambulance Service Charge	68,649.83	0.00	795,431.55	0.00
Investment Interest	2,875.24	0.00	13,630.71	0.00
Ambulance Reports	0.00	0.00	43.20	0.00
Misc Revenue	0.00	0.00	356.80	0.00
Total Revenues	1,006,351.92	0.00	3,518,204.15	0.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	1,006,351.92	0.00	3,518,204.15	0.00
Expenditures				
Salaries-Paramedics	129,201.16	0.00	1,761,717.35	0.00
Directors Fees	0.00	0.00	3,880.00	0.00
Salaries-Fire Chief	1,836.16	0.00	23,839.65	0.00
Salaries-Deputy Chiefs	7,409.20	0.00	91,043.32	0.00
Salaries-Admin Assistants	1,281.85	0.00	16,641.76	0.00
Salaries-Office Manager	956.46	0.00	12,433.98	0.00
Salaries-EMT/Paramedic	45,406.41	0.00	573,141.92	0.00
Salaries-Medical Officer	6,533.12	0.00	84,821.12	0.00
Sick Buy Back	16,415.08	0.00	27,473.40	0.00
Education Incentive	0.00	0.00	4,680.00	0.00
Payroll OT-Ambulance	14,116.80	0.00	150,488.00	0.00
Salaries-OT Admin	0.00	0.00	5.93	0.00
General Exp Transfer	0.00	0.00	2,975.14	0.00
Ambulance Exp Transfer	0.00	0.00	290.00	0.00
PR Taxes - FICA/ Medicare	17,277.58	0.00	184,761.99	0.00
Safeguard	0.00	0.00	133.73	0.00
Ambulance Exp Transfer	442.15	0.00	3,224.47	0.00
Ambulance Exp Transfer	997.80	0.00	9,708.59	0.00
Ambulance Exp Transfer	0.00	0.00	503.26	0.00
GSLAFCA-EMS Officers	0.00	0.00	25.00	0.00
Ambulance Transfer	0.00	0.00	1,112.40	0.00
Ambulance Exp Transfer	15.00	0.00	46,461.09	0.00
Ambulance Exp Transfer	(1,987.67)	0.00	257,981.15	0.00
Rognan & Associates	350.00	0.00	1,750.00	0.00
ProClaims	5,012.89	0.00	50,317.18	0.00
Spector, Wolfe, McLaughlin	130.20	0.00	2,350.68	0.00
Lashly & Baer	0.00	0.00	233.20	0.00
Brian D. Ahrens	0.00	0.00	3,400.00	0.00
Thomas Lang	0.00	0.00	2,091.00	0.00
Darla Sansoucie	0.00	0.00	400.00	0.00
Paylocity	153.46	0.00	1,513.12	0.00
ArchImages	206.85	0.00	450.21	0.00
Lockton	1,000.00	0.00	4,000.00	0.00
Aon Consulting	0.00	0.00	3,278.91	0.00
Rottler Pest Control	0.00	0.00	199.00	0.00
Ambulance Transfer	282.09	0.00	6,276.77	0.00
Physio-Control	0.00	0.00	20,545.03	0.00
Ositech	0.00	0.00	98.00	0.00
Stryker	0.00	0.00	232.46	0.00

See Accountant's Compilatio 3 9 port - Modified Accrual Basis

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Airgas	252.76	0.00	2,891.36	0.00
SSM Health	1,134.55	0.00	6,834.62	0.00
Boundtree	3,592.16	0.00	28,180.02	0.00
St. Clare Hospital	0.00	0.00	10,571.73	0.00
Commerce Bank-VISA	0.00	0.00	52.07	0.00
EMSAR	955.73	0.00	2,013.54	0.00
Banner Fire Equipment	0.00	0.00	199.00	0.00
Arrow International	0.00	0.00	158.83	0.00
Kelly's Auto Parts	141.93	0.00	141.93	0.00
Ambulance Transfer	56.80	0.00	1,657.19	0.00
Vehicle Maintenance	0.00	0.00	1,286.19	0.00
K&K Car Repair	0.00	0.00	4,033.30	0.00
Kelly's Auto Parts	0.00	0.00	256.00	0.00
Purcell Tire	1,229.64	0.00	2,907.13	0.00
CIT Trucks	0.00	0.00	5,102.36	0.00
Sunset Auto	0.00	0.00	124.25	0.00
Don's Automotive	0.00	0.00	884.07	0.00
Dave Schmidt Truck Service	0.00	0.00	12,027.01	0.00
Ed Roehr Safety Products	0.00	0.00	294.00	0.00
Wal-Mart	0.00	0.00	103.41	0.00
Interstate Billing Service	0.00	0.00	2,017.73	0.00
Commerce Bank - VISA	3,183.68	0.00	3,183.68	0.00
Dave Sinclair Ford	3,464.45	0.00	3,464.45	0.00
Ambulance Expl Transfer	44.38	0.00	1,085.90	0.00
Ambulance Exp Transfer	203.80	0.00	424.81	0.00
Reliance Bank	90.32	0.00	1,098.80	0.00
Ambulance Exp Transfer	73.00	0.00	4,346.84	0.00
CLIA Laboratory	0.00	0.00	150.00	0.00
Ambulance Transfer	402.36	0.00	1,023.12	0.00
Commerce Bank-VISA	0.00	0.00	1,639.57	0.00
Jason Lee	0.00	0.00	132.00	0.00
SSM Cardinal Glennon	0.00	0.00	677.20	0.00
SSM St. Mary's	0.00	0.00	105.60	0.00
American College of Emergency	0.00	0.00	1,782.00	0.00
Chicken Liver the Clown	0.00	0.00	225.00	0.00
Premier Entertainment	0.00	0.00	320.00	0.00
SSM Health	0.00	0.00	105.60	0.00
Lowes	0.00	0.00	94.80	0.00
Bill Mahler	0.00	0.00	172.38	0.00
Wal-Mart	0.00	0.00	260.23	0.00
City of St. Charles	0.00	0.00	27.00	0.00
Ambulance Exp Transfer	21.19	0.00	3,467.25	0.00
Ambulance Exp Transfer	59.41	0.00	19,237.73	0.00
Ambulance Transfer	351.81	0.00	2,979.60	0.00
Ambulance Exp Transfer	901.74	0.00	9,582.57	0.00
Total Expenditures	263,196.30	0.00	3,491,800.68	0.00
Excess Revenues over (under) Expenditu	\$ 743,155.62	\$ 0.00	\$ 26,403.47	\$ 0.00

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

ASSETS

Current Assets		
Commerce Bank - 7367	\$	255,833.77
Investments		408,885.09
Taxes Receivable - Current		212,969.54
Due From General		3,351.98
Allowance Uncollectible Taxes		106,262.59
Prepaid Expenses		<u>1,039.00</u>
Total Current Assets		988,341.97
Property and Equipment		
Total Property and Equipment		<u>0.00</u>
Other Assets		
Total Other Assets		<u>0.00</u>
Total Assets	\$	<u><u>988,341.97</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$	<u>1,752.49</u>
Total Current Liabilities		1,752.49
Deferred Inflows of Resources		
Deferred Revenue		<u>106,262.59</u>
Total Deferred Inflows of Resources		<u>106,262.59</u>
Total Liabilities		108,015.08
Fund Balance		
Fund Balance - Unrestricted		863,864.00
Excess Revenue over (under) Ex		<u>16,462.89</u>
Total Fund Balance		<u>880,326.89</u>
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>988,341.97</u></u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 155,716.89	100.00	\$ 451,762.05	99.40
Interest Income	0.00	0.00	2,720.32	0.60
Total Revenues	<u>155,716.89</u>	<u>100.00</u>	<u>454,482.37</u>	<u>100.00</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>155,716.89</u>	<u>100.00</u>	<u>454,482.37</u>	<u>100.00</u>
Expenditures				
Dispatching Services	0.00	0.00	331,375.04	72.91
Depreciated Assets	0.00	0.00	762.27	0.17
Professional Services	0.00	0.00	950.00	0.21
Telephone Expenses	2,356.53	1.51	21,254.78	4.68
Communication Expense	5,112.74	3.28	83,677.39	18.41
Total Expenditures	<u>7,469.27</u>	<u>4.80</u>	<u>438,019.48</u>	<u>96.38</u>
Excess Revenue over (under) Expenditur	\$ <u>148,247.62</u>	<u>95.20</u>	\$ <u>16,462.89</u>	<u>3.62</u>

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

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 155,716.89	100.00	\$ 451,762.05	99.40
Investment Interest	0.00	0.00	2,720.32	0.60
Total Revenues	155,716.89	100.00	454,482.37	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	155,716.89	100.00	454,482.37	100.00
Expenditures				
Central County Emergency 911	0.00	0.00	331,375.04	72.91
Depreciated Assets	0.00	0.00	762.27	0.17
Brian D. Ahrens, CPA	0.00	0.00	950.00	0.21
Charter Communications	1,050.79	0.67	11,520.12	2.53
Verizon	0.00	0.00	8,224.48	1.81
Commerce Bank Visa	529.99	0.34	942.73	0.21
AT&T	1,015.75	0.65	2,879.45	0.63
Telephone Reimbursements	(240.00)	(0.15)	(2,312.00)	(0.51)
Charter Communications	1,000.00	0.64	13,059.45	2.87
Pfitzinger Graphics	0.00	0.00	2,633.00	0.58
Verizon	0.00	0.00	3,929.02	0.86
First Watch	575.50	0.37	6,906.00	1.52
Commerce Bank-VISA	794.70	0.51	2,260.38	0.50
Vinyl Images	0.00	0.00	168.23	0.04
Miken Technologies	1,213.67	0.78	18,856.53	4.15
Image Trend	0.00	0.00	7,675.00	1.69
Sentinel	0.00	0.00	1,341.30	0.30
CCE-911	879.00	0.56	6,479.00	1.43
CTI Conference Technologies	0.00	0.00	15,760.00	3.47
Rejis Commission	0.00	0.00	27.00	0.01
Meramec Design	0.00	0.00	120.00	0.03
Sikich	0.00	0.00	1,495.50	0.33
CDW Government	0.00	0.00	228.00	0.05
ESRI	0.00	0.00	1,212.00	0.27
Warner Communications	0.00	0.00	240.00	0.05
Ed Roehr Safety Products	0.00	0.00	162.60	0.04
Gerstner Electric	0.00	0.00	474.51	0.10
AT&T	649.87	0.42	649.87	0.14
Total Expenditures	7,469.27	4.80	438,019.48	96.38
Excess Revenue over (under) Expenditur	\$ 148,247.62	95.20	\$ 16,462.89	3.62

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

ASSETS

Current Assets		
Commerce Bank - 2560	\$	307,849.21
Investments		27,927,826.16
Investments-Emp DC Plan		6,015,359.00
Taxes Receivable - Current		425,939.09
Due From General		6,724.17
Allowance Uncollectible Taxes		212,525.18
		<hr/>
Total Current Assets		34,896,222.81
Property and Equipment		<hr/>
Total Property and Equipment		0.00
Other Assets		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>34,896,222.81</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Amount Due - Emp DC Plan	\$	<u>6,015,359.00</u>
Total Current Liabilities		6,015,359.00
Deferred Inflows of Resources		
Deferred Revenue		<u>212,525.18</u>
Total Deferred Inflows of Resources		212,525.18
Total Liabilities		6,227,884.18
Fund Balance		
Held in Trust for Emp Retire		28,674,305.89
Excess Revenue over (under) Ex		<u>(5,967.26)</u>
Total Fund Balance		28,668,338.63
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	<u>34,896,222.81</u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 312,389.70	100.00	\$ 904,480.02	100.00
Total Revenues	<u>312,389.70</u>	100.00	<u>904,480.02</u>	100.00
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Gross Profit	<u>312,389.70</u>	100.00	<u>904,480.02</u>	100.00
Expenditures				
Benefit Payments	<u>0.00</u>	0.00	<u>910,447.28</u>	100.66
Total Expenditures	<u>0.00</u>	0.00	<u>910,447.28</u>	100.66
Excess Revenue over (under) Expenditur	\$ <u>312,389.70</u>	100.00	\$ <u>(5,967.26)</u>	(0.66)

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

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 312,389.70	100.00	\$ 904,480.02	100.00
Total Revenues	<u>312,389.70</u>	100.00	<u>904,480.02</u>	100.00
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Gross Profit	<u>312,389.70</u>	100.00	<u>904,480.02</u>	100.00
Expenditures				
Voya	<u>0.00</u>	0.00	<u>910,447.28</u>	100.66
Total Expenditures	<u>0.00</u>	0.00	<u>910,447.28</u>	100.66
Excess Revenue over (under) Expenditur	\$ <u>312,389.70</u>	100.00	\$ <u>(5,967.26)</u>	(0.66)