

# Fenton Fire Protection District

Financial Statements  
~  
November 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 November 30, 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

December 21, 2017

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

NOV 30, 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				
\$257,517	1%	\$61,202	\$490,840	\$38,001	(\$233,324)

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

			NOV 30, 2017	PAGE 3
GENERAL + AMBULANCE FUND COMBINED				
ACTUAL - COMPARED TO BUDGET			OVER (UNDER)	% OF
	ACTUAL	BUDGET	BUDGET	BUDGET
<b>REVENUES</b>				
Tax collections	\$5,178,363	\$7,663,275	(\$2,484,912)	67.57%
Building and other permits	126,354	75,000	51,354	168.47%
Ambulance fees, net	726,852	750,000	(23,148)	96.91%
Interest	22,443	13,500	8,943	166.24%
Miscellaneous revenue	389,053	4,500	384,553	8645.62%
Rental income	15,950	17,400	(1,450)	91.67%
Financing Source - Loan Proceeds	790,816	370,816	420,000	213.26%
<b>TOTAL REVENUES</b>	<b>\$7,249,831</b>	<b>\$8,894,491</b>	<b>(\$1,644,660)</b>	<b>81.51%</b>
<b>EXPENDITURES</b>				
Bank service charges	\$530	\$3,000	(\$2,470)	17.67%
Building maintenance	30,104	32,614	(2,510)	92.30%
Depreciated assets - capital assets	1,137,941	404,876	733,065	281.06%
Doctors fees & medical exams	21,369	24,000	(2,631)	89.04%
Dues and subscriptions	7,475	8,569	(1,094)	87.23%
Election expenses	14,876	40,000	(25,124)	37.19%
Equipment maintenance & expensed	86,599	102,400	(15,801)	84.57%
Equipment purchases and replacement	17,534	9,000	8,534	194.82%
Gasoline and oil	43,554	50,500	(6,946)	86.25%
Insurance - employee - medical & dental	1,297,820	1,516,985	(219,165)	85.55%
Insurance - general	232,230	332,662	(100,432)	69.81%
Mortgage interest payments/expense	5,042	5,600	(558)	90.04%
Miscellaneous expenses	4,625	13,250	(8,625)	34.91%
Lease expenses - principal & interest	43,669	49,300	(5,631)	88.58%
Office supplies and expenses	18,293	26,000	(7,707)	70.36%
Payroll taxes	416,577	496,780	(80,203)	83.86%
Professional fees & services	125,012	170,000	(44,988)	73.54%
Rental Management Fee/repairs	2,043	5,200	(3,157)	39.29%
Salaries	5,552,058	6,263,750	(711,692)	88.64%
Salaries - OT	0	0	0	
Supplies - cleaning & laundry	13,139	10,700	2,439	122.79%
Training and education	27,620	45,180	(17,560)	61.13%
Uniforms	95,890	125,600	(29,710)	76.35%
Utilities	43,405	53,300	(9,895)	81.44%
Vehicle maintenance & repairs	105,887	121,000	(15,113)	87.51%
Work Comp Claims	1,105	10,000	(8,895)	11.05%
<b>TOTAL EXPENDITURES</b>	<b>\$9,344,397</b>	<b>\$9,920,266</b>	<b>(\$575,869)</b>	<b>94.20%</b>
<b>REVENUES OVER EXPENDITURES</b>				
<b>(EXPENDITURES OVER REVENUES)</b>	<b>(\$2,094,566)</b>	<b>(\$1,025,775)</b>	<b>(\$1,068,791)</b>	<b>204.19%</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>(\$2,094,566)</b>	<b>\$0</b>	<b>(\$1,068,791)</b>	

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

			NOV 30, 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	\$5,178,363	\$5,158,791	\$19,572	✓ 0.38%
Building and other permits	126,354	132,003	(5,649)	-4.28%
Ambulance fees, net	726,852	735,877	(9,025)	-1.23%
Interest	22,443	22,518	(75)	✓ -0.33%
Miscellaneous revenue	389,053	26,645	362,408	✓ 1360.14%
Rental income	15,950	15,550	400	✓ 2.57%
Financing Source - Loan Proceeds	790,816	0	790,816	✓
<b>TOTAL REVENUES</b>	<b>\$7,249,831</b>	<b>\$6,091,384</b>	<b>\$1,158,447</b>	<b>✓ 19.02%</b>
<b>EXPENDITURES</b>				
Bank service charges	\$530	\$585	(\$55)	-9.40%
Building maintenance	30,104	31,278	(1,174)	✓ -3.75%
Depreciated assets - capital assets	1,137,941	24,976	1,112,965	✓ 4456.14%
Doctors fees & medical exams	21,369	3,476	17,893	✓ 514.76%
Dues and subscriptions	7,475	5,468	2,007	✓ 36.70%
Election expenses	14,876	0	14,876	✓
Equipment maintenance & expensed	86,599	105,277	(18,678)	-17.74%
Equipment purchases and replacement	17,534	0	17,534	
Gasoline and oil	43,554	37,473	6,081	✓ 16.23%
Insurance - employee - medical & dental	1,297,820	1,117,559	180,261	✓ 16.13%
Insurance - general	232,230	286,455	(54,225)	✓ -18.93%
Mortgage interest payments/expense	5,042	5,057	(15)	-0.30%
Miscellaneous expenses	4,625	5,281	(656)	✓ -12.42%
Lease expenses - principal & interest	43,669	0	43,669	✓
Office supplies and expenses	18,293	16,986	1,307	7.69%
Payroll taxes	416,577	410,490	6,087	✓ 1.48%
Professional fees & services	125,012	148,368	(23,356)	✓ -15.74%
Rental Management Fee/repairs	2,043	5,572	(3,529)	✓ -63.33%
Salaries	5,552,058	5,464,290	87,768	✓ 1.61%
Salaries - OT	0	0	0	
Supplies - cleaning & laundry	13,139	12,243	896	✓ 7.32%
Training and education	27,620	53,578	(25,958)	✓ -48.45%
Uniforms	95,890	92,282	3,608	3.91%
Utilities	43,405	50,116	(6,711)	✓ -13.39%
Vehicle maintenance & repairs	105,887	75,062	30,825	✓ 41.07%
Work Comp Claims	1,105	5,254	(4,149)	-78.97%
<b>TOTAL EXPENDITURES</b>	<b>\$9,344,397</b>	<b>\$7,957,126</b>	<b>\$1,387,271</b>	<b>✓ 17.43%</b>
<b>REVENUES OVER EXPENDITURES</b>				
<b>(EXPENDITURES OVER REVENUES)</b>	<b>(\$2,094,566)</b>	<b>(\$1,865,742)</b>	<b>(\$228,824)</b>	<b>112.26%</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>(\$2,094,566)</b>	<b>(\$1,865,742)</b>	<b>(\$228,824)</b>	

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

	BUDGET - ALL FUNDS				NOV 30, 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>						
<b>(EXPENDITURES OVER REVENUES)</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>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>						
<b>(EXPENDITURES OVER REVENUES)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

	ACTUAL - ALL FUNDS				NOV 30, 2017	PAGE 6
			GENERAL +			
	GENERAL	AMBULANCE	AMBULANCE	DISPATCH	PENSION	TOTAL
<b>REVENUES</b>						
Tax collections	\$3,404,519	\$1,773,844	\$5,178,363	\$296,045	\$592,090	\$6,066,498
Building and other permits	126,354		126,354			126,354
Ambulance fees, net		726,852	726,852			726,852
Interest	11,687	10,756	22,443	2,720	0	25,163
Miscellaneous revenue	388,653	400	389,053			389,053
Miscellaneous expenses	15,950		15,950			15,950
Lease expenses - principal & interest	790,816		790,816			790,816
<b>TOTAL REVENUES</b>	<b>\$4,737,979</b>	<b>\$2,511,652</b>	<b>\$7,249,831</b>	<b>\$298,765</b>	<b>\$592,090</b>	<b>\$8,140,686</b>
<b>EXPENDITURES</b>						
Bank service charges	\$530	\$0	\$530			\$530
Building maintenance	23,910	6,194	30,104			30,104
Depreciated assets - capital assets	1,137,651	290	1,137,941	762		1,138,703
Doctors fees & medical exams	17,095	4,274	21,369			21,369
Dues and subscriptions	6,338	1,137	7,475			7,475
Election expenses	11,901	2,975	14,876			14,876
Equipment maintenance & expensed	19,157	67,442	86,599			86,599
Equipment purchases and replacement	17,031	503	17,534			17,534
Gasoline and oil	34,843	8,711	43,554			43,554
Insurance - employee - medical & dental	1,037,851	259,969	1,297,820			1,297,820
Insurance - general	185,784	46,446	232,230			232,230
Mortgage interest payments/expense	4,034	1,008	5,042			5,042
Miscellaneous expenses	3,854	771	4,625			4,625
Lease expenses - principal & interest	43,669	0	43,669			43,669
Office supplies and expenses	15,377	2,916	18,293			18,293
Payroll taxes	230,025	186,552	416,577			416,577
Professional fees & services	62,081	62,931	125,012			125,012
Rental Management Fee/repairs	2,043	0	2,043			2,043
Salaries	3,025,048	2,527,010	5,552,058			5,552,058
Salaries - OT	0	0	0			0
Supplies - cleaning & laundry	10,511	2,628	13,139			13,139
Training and education	18,633	8,987	27,620			27,620
Uniforms	76,712	19,178	95,890			95,890
Utilities	34,723	8,682	43,405	93,329		136,734
Vehicle maintenance & repairs	77,040	28,847	105,887			105,887
Work Comp Claims	884	221	1,105			1,105
Dispatch - CCE-911			0	331,375		331,375
Pension Contribution			0		910,447	910,447
<b>TOTAL EXPENDITURES</b>	<b>\$6,096,725</b>	<b>\$3,247,672</b>	<b>9,344,397</b>	<b>\$425,466</b>	<b>\$910,447</b>	<b>\$10,680,310</b>
<b>REVENUES OVER EXPENDITURES</b>						
<b>(EXPENDITURES OVER REVENUES)</b>	<b>(\$1,358,746)</b>	<b>(\$735,820)</b>	<b>(\$2,094,566)</b>	<b>(\$126,701)</b>	<b>(\$318,357)</b>	<b>(\$2,539,624)</b>
<b>General/Ambulance Overhead Transfer</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</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>\$0</b>	<b>\$0</b>	<b>0</b>
<b>REVENUES OVER EXPENDITURES</b>						
<b>(EXPENDITURES OVER REVENUES)</b>	<b>(\$1,358,746)</b>	<b>(\$735,820)</b>	<b>(\$2,094,566)</b>	<b>(\$126,701)</b>	<b>(\$318,357)</b>	<b>(\$2,539,624)</b>

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

	BUDGET TO ACTUAL - ALL FUNDS				NOV 30, 2017	PAGE 7
	OVER (UNDER) BUDGET					
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	TOTAL
<b>REVENUES</b>						
Tax collections	(\$1,633,896)	(\$851,016)	(\$2,484,912)	(\$142,188)	(\$284,373)	(\$2,911,473)
Building and other permits	51,354	0	51,354	0	0	51,354
Ambulance fees, net	0	(23,148)	(23,148)	0	0	(23,148)
Interest	8,187	756	8,943	1,720	0	10,663
Miscellaneous revenue	384,653	(100)	384,553	0	0	384,553
Rental income	(1,450)	0	(1,450)	0	0	(1,450)
Financing Source - Loan Proceeds	420,000	0	420,000	0	0	420,000
<b>TOTAL REVENUES</b>	<b>(\$771,152)</b>	<b>(\$873,508)</b>	<b>(\$1,644,660)</b>	<b>(\$140,468)</b>	<b>(\$284,373)</b>	<b>(\$2,069,501)</b>
<b>EXPENDITURES</b>						
Bank service charges	(\$2,470)	\$0	(\$2,470)	\$0	\$0	(\$2,470)
Building maintenance	(2,181)	(329)	(2,510)	0	0	(2,510)
Depreciated assets - capital assets	733,575	(510)	733,065	(8,638)	0	724,427
Doctors fees & medical exams	(2,105)	(526)	(2,631)	0	0	(2,631)
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	(5,543)	(10,258)	(15,801)	0	0	(15,801)
Equipment purchases and replacement	8,031	503	8,534	0	0	8,534
Gasoline and oil	(5,557)	(1,389)	(6,946)	0	0	(6,946)
Insurance - employee - medical & dental	(175,737)	(43,428)	(219,165)	0	0	(219,165)
Insurance - general	(80,346)	(20,086)	(100,432)	0	0	(100,432)
Mortgage interest payments/expense	(446)	(112)	(558)	0	0	(558)
Miscellaneous expenses	(5,546)	(3,079)	(8,625)	0	0	(8,625)
Lease expenses - principal & interest	(5,631)	0	(5,631)	0	0	(5,631)
Office supplies and expenses	(7,123)	(584)	(7,707)	0	0	(7,707)
Payroll taxes	(68,043)	(12,160)	(80,203)	0	0	(80,203)
Professional fees & services	(24,219)	(20,769)	(44,988)	(1,000)	0	(45,988)
Rental Management Fee/repairs	(3,157)	0	(3,157)	0	0	(3,157)
Salaries	(280,842)	(430,850)	(711,692)	0	0	(711,692)
Salaries - OT	0	0	0	0	0	0
Supplies - cleaning & laundry	1,951	488	2,439	0	0	2,439
Training and education	(5,727)	(11,833)	(17,560)	0	0	(17,560)
Uniforms	(23,768)	(5,942)	(29,710)	0	0	(29,710)
Utilities	(7,917)	(1,978)	(9,895)	(41,167)	0	(51,062)
Vehicle maintenance & repairs	(32,560)	17,447	(15,113)	0	0	(15,113)
Work Comp Claims	(7,116)	(1,779)	(8,895)	0	0	(8,895)
Dispatch - CCE-911	0	0	0	(625)	0	(625)
Pension Contribution	0	0	0	0	33,984	33,984
<b>TOTAL EXPENDITURES</b>	<b>(\$23,480)</b>	<b>(\$552,389)</b>	<b>(\$575,869)</b>	<b>(\$51,430)</b>	<b>\$33,984</b>	<b>(\$593,315)</b>
<b>REVENUES OVER EXPENDITURES</b>						
<b>(EXPENDITURES OVER REVENUES)</b>	<b>(\$747,672)</b>	<b>(\$321,119)</b>	<b>(\$1,068,791)</b>	<b>(\$89,038)</b>	<b>(\$318,357)</b>	<b>(\$1,476,186)</b>

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

	BUDGET TO ACTUAL - ALL FUNDS					
	PERCENT OF BUDGET USED				NOV 30, 2017	PAGE 8
			GENERAL +			
	GENERAL	AMBULANCE	AMBULANCE	DISPATCH	PENSION	TOTAL
<b>REVENUES</b>						
Tax collections	67.57%	✓ 67.58%	✓ 67.57%	✓ 67.55%	67.55%	67.57%
Building and other permits	168.47%	✓	✓ 168.47%	✓		168.47%
Ambulance fees, net		96.91%	✓ 96.91%	✓		96.91%
Interest	333.91%	107.56%	166.24%	272.00%		173.54%
Miscellaneous revenue	9716.33%	80.00%	8645.62%			8645.62%
Rental income	91.67%		91.67%			91.67%
Financing Source - Loan Proceeds	213.26%		213.26%			213.26%
<b>TOTAL REVENUES</b>	<b>86.00%</b>	<b>74.20%</b>	<b>81.51%</b>	<b>68.02%</b>	<b>67.55%</b>	<b>79.73%</b>
<b>EXPENDITURES</b>						
Bank service charges	17.67%	✓	✓ 17.67%	✓		17.67%
Building maintenance	91.64%	✓	✓ 94.96%	✓		92.30%
Depreciated assets - capital assets	281.54%	✓	36.25%	✓ 8.11%		274.87%
Doctors fees & medical exams	89.04%	89.04%	89.04%			89.04%
Dues and subscriptions	87.52%	85.68%	87.23%			87.23%
Election expenses	37.19%	37.19%	37.19%			37.19%
Equipment maintenance & expensed	77.56%	✓ 86.80%	84.57%	✓		84.57%
Equipment purchases and replacement	189.23%	✓	194.82%	✓		194.82%
Gasoline and oil	86.25%	86.25%	86.25%			86.25%
Insurance - employee - medical & dental	85.52%	85.69%	85.55%			85.55%
Insurance - general	69.81%	69.81%	69.81%			69.81%
Mortgage interest payments/expense	90.04%	90.00%	90.04%			90.04%
Miscellaneous expenses	41.00%	20.03%	34.91%			34.91%
Lease expenses - principal & interest	88.58%		88.58%			88.58%
Office supplies and expenses	68.34%	83.31%	✓ 70.36%			70.36%
Payroll taxes	77.17%	✓ 93.88%	✓ 83.86%			83.86%
Professional fees & services	71.94%	75.19%	73.54%	0.00%		73.11%
Rental Management Fee/repairs	39.29%		39.29%			39.29%
Salaries	91.50%	85.43%	88.64%			88.64%
Salaries - OT		✓	✓	✓		
Supplies - cleaning & laundry	122.79%	✓	✓ 122.80%	✓		122.79%
Training and education	76.49%	43.17%	61.13%			61.13%
Uniforms	76.35%	76.35%	76.35%			76.35%
Utilities	81.43%	81.44%	✓ 81.44%	69.39%		72.81%
Vehicle maintenance & repairs	70.29%	253.04%	✓ 87.51%			87.51%
Work Comp Claims	11.05%	11.05%	11.05%			11.05%
Dispatch - CCE-911				99.81%	✓	99.81%
Pension Contribution					103.88%	✓ 103.88%
<b>TOTAL EXPENDITURES</b>	<b>99.62%</b>	<b>85.46%</b>	<b>94.20%</b>	<b>89.22%</b>	<b>103.88%</b>	<b>0.00%</b>
<b>REVENUES OVER EXPENDITURES</b>						
<b>(EXPENDITURES OVER REVENUES)</b>						

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

	GENERAL FUND		NOV 30, 2017	PAGE 9
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
<b>REVENUES</b>				
Tax collections	\$3,404,519	\$5,038,415	(\$1,633,896)	67.57%
Building and other permits	126,354	75,000	51,354	168.47%
Interest	11,687	3,500	8,187	333.91%
Miscellaneous revenue	388,653	4,000	384,653	9716.33%
Rental income	15,950	17,400	(1,450)	91.67%
Financing Source - Loan Proceeds	790,816	370,816	420,000	213.26%
<b>TOTAL REVENUES</b>	<b>\$4,737,979</b>	<b>\$5,509,131</b>	<b>(\$771,152)</b>	<b>86.00%</b>
<b>EXPENDITURES</b>				
Bank service charges	\$530	\$3,000	(\$2,470)	17.67%
Building maintenance	23,910	26,091	(2,181)	91.64%
Depreciated assets - capital assets	1,137,651	404,076	733,575	281.54%
Doctors fees & medical exams	17,095	19,200	(2,105)	89.04%
Dues and subscriptions	6,338	7,242	(904)	87.52%
Election expenses	11,901	32,000	(20,099)	37.19%
Equipment maintenance & expensed	19,157	24,700	(5,543)	77.56%
Equipment purchases and replacement	17,031	9,000	8,031	189.23%
Gasoline and oil	34,843	40,400	(5,557)	86.25%
Insurance - employee - medical & dental	1,037,851	1,213,588	(175,737)	85.52%
Insurance - general	185,784	266,130	(80,346)	69.81%
Mortgage interest payments/expense	4,034	4,480	(446)	90.04%
Miscellaneous expenses	3,854	9,400	(5,546)	41.00%
Lease expenses - principal & interest	43,669	49,300	(5,631)	88.58%
Office supplies and expenses	15,377	22,500	(7,123)	68.34%
Payroll taxes	230,025	298,068	(68,043)	77.17%
Professional fees & services	62,081	86,300	(24,219)	71.94%
Rental Management Fee/repairs	2,043	5,200	(3,157)	39.29%
Salaries	3,025,048	3,305,890	(280,842)	91.50%
Salaries - OT				
Supplies - cleaning & laundry	10,511	8,560	1,951	122.79%
Training and education	18,633	24,360	(5,727)	76.49%
Uniforms	76,712	100,480	(23,768)	76.35%
Utilities	34,723	42,640	(7,917)	81.43%
Vehicle maintenance & repairs	77,040	109,600	(32,560)	70.29%
Work Comp Claims	884	8,000	(7,116)	11.05%
<b>TOTAL EXPENDITURES</b>	<b>\$6,096,725</b>	<b>\$6,120,205</b>	<b>(\$23,480)</b>	<b>99.62%</b>
<b>REVENUES OVER EXPENDITURES</b>				
<b>(EXPENDITURES OVER REVENUES)</b>	<b>(\$1,358,746)</b>	<b>(\$611,074)</b>	<b>\$747,672</b>	<b>222.35%</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>(\$1,358,746)</b>	<b>\$0</b>	<b>\$747,672</b>	<b>\$0</b>

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

	AMBULANCE FUND		NOV 30, 2017	PAGE 10
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
<b>REVENUES</b>				
Tax collections	\$1,773,844	\$2,624,860	(\$851,016)	67.58%
Ambulance fees, net	726,852	750,000	(23,148)	96.91%
Interest	10,756	10,000	756	107.56%
Miscellaneous revenue	400	500	(100)	80.00%
<b>TOTAL REVENUES</b>	<b>\$2,511,852</b>	<b>\$3,385,360</b>	<b>(\$873,508)</b>	<b>74.20%</b>
<b>EXPENDITURES</b>				
Bank service charges			\$0	
Building maintenance	6,194	6,523	(329)	94.96%
Depreciated assets - capital assets	290	800	(510)	36.25%
Doctors fees & medical exams	4,274	4,800	(526)	89.04%
Dues and subscriptions	1,137	1,327	(190)	85.68%
Election expenses	2,975	8,000	(5,025)	37.19%
Equipment maintenance & expensed	67,442	77,700	(10,258)	86.80%
Equipment purchases and replacement	503		503	
Gasoline and oil	8,711	10,100	(1,389)	86.25%
Insurance - employee - medical & dental	259,969	303,397	(43,428)	85.69%
Insurance - general	46,446	66,532	(20,086)	69.81%
Mortgage interest payments/expense	1,008	1,120	(112)	90.00%
Miscellaneous expenses	771	3,850	(3,079)	20.03%
Lease expenses - principal & interest			0	
Office supplies and expenses	2,916	3,500	(584)	83.31%
Payroll taxes	186,552	198,712	(12,160)	93.88%
Professional fees & services	62,931	83,700	(20,769)	75.19%
Rental Management Fee/repairs			0	
Salaries	2,527,010	2,957,860	(430,850)	85.43%
Salaries - OT			0	
Supplies - cleaning & laundry	2,628	2,140	488	122.80%
Training and education	8,987	20,820	(11,833)	43.17%
Uniforms	19,178	25,120	(5,942)	76.35%
Utilities	8,682	10,660	(1,978)	81.44%
Vehicle maintenance & repairs	28,847	11,400	17,447	253.04%
Work Comp Claims	221	2,000	(1,779)	11.05%
<b>TOTAL EXPENDITURES</b>	<b>\$3,247,672</b>	<b>\$3,800,061</b>	<b>(\$552,389)</b>	<b>85.46%</b>
<b>REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)</b>	<b>(\$735,820)</b>	<b>(\$414,701)</b>	<b>(\$321,119)</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 (EXPENDITURES OVER REVENUES)</b>	<b>(\$735,820)</b>	<b>\$0</b>	<b>(\$321,119)</b>	<b>\$0</b>

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

	PENSION FUND		NOV 30, 2017	PAGE 11
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
<b>REVENUES</b>				
Tax collections	\$592,090	\$876,463	(\$284,373)	67.55%
Interest	0	0	0	
<b>TOTAL REVENUES</b>	<b>\$592,090</b>	<b>\$876,463</b>	<b>(\$284,373)</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 (EXPENDITURES OVER REVENUES)</b>	<b>(\$318,357)</b>	<b>\$0</b>	<b>(\$318,357)</b>	

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

	DISPATCH FUND		NOV 30, 2017	PAGE 12
			OVER (UNDER)	% OF
	ACTUAL	BUDGET	BUDGET	BUDGET
<b>REVENUES</b>				
Tax collections	\$296,045	\$438,233	(\$142,188)	67.55%
Interest	2,720	1,000	1,720	272.00%
<b>TOTAL REVENUES</b>	<b>\$298,765</b>	<b>\$439,233</b>	<b>(\$140,468)</b>	<b>68.02%</b>
<b>EXPENDITURES</b>				
Dispatching fees	\$331,375	\$332,000	(\$625)	99.81%
Telephone	18,028	22,700	(4,672)	79.42%
Communication expenses	75,301	111,796	(36,495)	67.36%
Depreciated assets	762	9,400	(8,638)	8.11%
Auditing expense	950	1,000	(50)	95.00%
<b>TOTAL EXPENDITURES</b>	<b>\$426,416</b>	<b>\$476,896</b>	<b>(\$50,480)</b>	<b>89.41%</b>
<b>REVENUES OVER EXPENDITURES</b>				
<b>(EXPENDITURES OVER REVENUES)</b>	<b>(\$127,651)</b>	<b>(\$37,663)</b>	<b>(\$89,988)</b>	<b>338.93%</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>(\$127,651)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

PAGE 13

	GENERAL FUND		NOV 30, 2017	
	2017	2016	2017-2016 \$	2017-2016 %
	ACTUAL	ACTUAL	OVER (UNDER)	OVER (UNDER)
<b>REVENUES</b>				
Tax collections	\$3,404,519	\$3,391,047	\$13,472	✓ 0.40%
Building and other permits	126,354	132,003	(5,649)	-4.28%
Interest	11,687	9,772	1,915	✓ 19.60%
Miscellaneous revenue	388,653	22,143	366,510	✓ 1655.20%
Rental income	15,950	15,550	400	✓ 2.57%
Financing Source - Loan Proceeds	790,816		790,816	✓
<b>TOTAL REVENUES</b>	<b>\$4,737,979</b>	<b>\$3,570,515</b>	<b>\$1,167,464</b>	<b>✓ 32.70%</b>
<b>EXPENDITURES</b>				
Bank service charges	\$530	\$585	(\$55)	-9.40%
Building maintenance	23,910	25,022	(1,112)	✓ -4.44%
Depreciated assets - capital assets	1,137,651	22,582	1,115,069	✓ 4937.87%
Doctors fees & medical exams	17,095	2,781	14,314	✓ 514.71%
Dues and subscriptions	6,338	4,664	1,674	✓ 35.89%
Election expenses	11,901	0	11,901	✓
Equipment maintenance & expensed	19,157	42,541	(23,384)	✓ -54.97%
Equipment purchases and replacement	17,031	0	17,031	✓
Gasoline and oil	34,843	29,978	4,865	✓ 16.23%
Insurance - employee - medical & dental	1,037,851	893,554	144,297	✓ 16.15%
Insurance - general	185,784	229,164	(43,380)	✓ -18.93%
Mortgage interest payments/expense	4,034	4,046	(12)	-0.30%
Miscellaneous expenses	3,854	4,712	(858)	✓ -18.21%
Lease expenses - principal & interest	43,669	0	43,669	✓
Office supplies and expenses	15,377	15,055	322	✓ 2.14%
Payroll taxes	230,025	179,813	50,212	✓ 27.92%
Professional fees & services	62,081	75,202	(13,121)	✓ -17.45%
Rental Management Fee/repairs	2,043	5,572	(3,529)	✓ -63.33%
Salaries	3,025,048	2,359,293	665,755	✓ 28.22%
Salaries - OT	0	0	0	
Supplies - cleaning & laundry	10,511	9,794	717	✓ 7.32%
Training and education	18,633	40,749	(22,116)	✓ -54.27%
Uniforms	76,712	73,826	2,886	✓ 3.91%
Utilities	34,723	33,954	769	✓ 2.26%
Vehicle maintenance & repairs	77,040	67,426	9,614	✓ 14.26%
Work Comp Claims	884	4,203	(3,319)	-78.97%
<b>TOTAL EXPENDITURES</b>	<b>\$6,096,725</b>	<b>\$4,124,516</b>	<b>\$1,972,209</b>	<b>✓ 47.82%</b>
<b>REVENUES OVER EXPENDITURES</b>				
<b>(EXPENDITURES OVER REVENUES)</b>	<b>(\$1,358,746)</b>	<b>(\$554,001)</b>	<b>(\$804,745)</b>	<b>145.26%</b>
<b>General/Ambulance/Dispatch/Pension OH Transfer</b>				
<b>REVENUES OVER EXPENDITURES</b>				
<b>(EXPENDITURES OVER REVENUES)</b>	<b>(\$1,358,746)</b>	<b>(\$554,001)</b>	<b>(\$804,745)</b>	<b>145.26%</b>

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

	AMBULANCE FUND		NOV 30, 2017	PAGE 14
	2017	2016	2017-2016 \$	2017-2016 %
	ACTUAL	ACTUAL	OVER (UNDER)	OVER (UNDER)
<b>REVENUES</b>				
Tax collections	\$1,773,844	\$1,767,744	\$6,100	0.35%
Ambulance fees, net	726,852	735,877	(9,025)	-1.23%
Interest	10,756	12,746	(1,990)	-15.61%
Miscellaneous revenue	400	4,502	(4,102)	-91.12%
<b>TOTAL REVENUES</b>	<b>\$2,511,852</b>	<b>\$2,520,869</b>	<b>(\$9,017)</b>	<b>-0.36%</b>
<b>EXPENDITURES</b>				
Bank service charges	\$0	\$0	\$0	
Building maintenance	6,194	6,256	(62)	-0.99%
Depreciated assets - capital assets	290	2,394	(2,104)	-87.89%
Doctors fees & medical exams	4,274	695	3,579	514.96%
Dues and subscriptions	1,137	804	333	41.42%
Election expenses	2,975	0	2,975	
Equipment maintenance & expensed	67,442	62,736	4,706	7.50%
Equipment purchases and replacement	503	0	503	
Gasoline and oil	8,711	7,495	1,216	16.22%
Insurance - employee - medical & dental	259,969	224,005	35,964	✓ 16.05%
Insurance - general	46,446	57,291	(10,845)	✓ -18.93%
Mortgage interest payments/expense	1,008	1,011	(3)	-0.30%
Miscellaneous expenses	771	569	202	35.50%
Lease expenses - principal & interest	0	0	0	
Office supplies and expenses	2,916	1,931	985	51.01%
Payroll taxes	186,552	230,677	(44,125)	✓ -19.13%
Professional fees & services	62,931	73,166	(10,235)	✓ -13.99%
Rental Management Fee/repairs	0	0	0	
Salaries	2,527,010	3,104,997	(577,987)	✓ -18.61%
Salaries - OT	0	0	0	
Supplies - cleaning & laundry	2,628	2,449	179	7.31%
Training and education	8,987	12,829	(3,842)	-29.95%
Uniforms	19,178	18,456	722	3.91%
Utilities	8,682	16,162	(7,480)	✓ -46.28%
Vehicle maintenance & repairs	28,847	7,636	21,211	✓ 277.78%
Work Comp Claims	221	1,051	(830)	-78.97%
<b>TOTAL EXPENDITURES</b>	<b>\$3,247,672</b>	<b>\$3,832,610</b>	<b>(\$584,938)</b>	<b>✓ -15.26%</b>
<b>REVENUES OVER EXPENDITURES</b>				
<b>(EXPENDITURES OVER REVENUES)</b>	<b>(\$735,820)</b>	<b>(\$1,311,741)</b>	<b>\$575,921</b>	<b>-43.91%</b>
<b>General/Ambulance/Dispatch Overhead Transfer</b>				
<b>REVENUES OVER EXPENDITURES</b>				
<b>(EXPENDITURES OVER REVENUES)</b>	<b>(\$735,820)</b>	<b>(\$1,311,741)</b>	<b>\$575,921</b>	<b>-43.91%</b>

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

			NOV 30, 2017	PAGE 15
<b>CASH RESERVES AS OF</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>2017-2016 \$</b>	<b>2017-2016 %</b>
<b>NOV 30, 2017</b>	<b>NOV 30, 2017</b>	<b>NOV 30, 2016</b>	<b>OVER (UNDER)</b>	<b>OVER (UNDER)</b>
<b>GENERAL FUND:</b>				
Cash in Bank - Commerce Bank	\$1,664,415.86	\$2,273,269.78	(\$608,854)	-26.78%
Cash in Bank - FSA - Commerce Bank	4,928.38	2,818.06	2,110	74.89%
Cash in Bank - HRA - Commerce Bank	4,101.56	3,925.17	176	4.49%
Cash in Bank - Rental Property - Commerce Bank	11,902.87	6,695.37	5,208	77.78%
Investment account - various	1,801,764.55	1,400,783.79	400,981	28.63%
Petty Cash	185.00	185.00	0	0.00%
<b>TOTAL GENERAL FUND CASH BALANCES</b>	<b>\$3,487,298.22</b>	<b>\$3,687,677.17</b>	<b>(\$200,378.95)</b>	<b>-5.43%</b>
<b>AMBULANCE FUND:</b>				
Cash in Bank - Commerce Bank	\$798,235.79	\$624,216.48	\$174,019.31	27.88%
Investment account	767,089.19	1,010,495.65	(243,406.46)	-24.09%
<b>TOTAL AMBULANCE FUND CASH BALANCES</b>	<b>\$1,565,324.98</b>	<b>\$1,634,712.13</b>	<b>(\$69,387.15)</b>	<b>-4.24%</b>
<b>TOTAL OPERATING FUND CASH BALANCES</b>	<b>\$5,052,623.20</b>	<b>\$5,322,389.30</b>	<b>(\$269,766.10)</b>	<b>-5.07%</b>
<b>LESS: REMAINING 2017 EXPENSES</b>	<b>(\$575,869)</b>			
<b>ESTIMATED CASH RESERVE</b>	<b>\$4,476,754</b>			
<b># of Months - Estimated Reserve</b>	<b>5.42</b>			
<b>Estimated Reserve - %</b>	<b>45.13%</b>			

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% #DIV/0!

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	2580	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	2955	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:

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

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.
9/30/2016					
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

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\*

Lowest Rated

\*\*

Adequate

Problematic

\*

Troubled

## Health

**A**

Data as of Q2 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 June 30, 2017 Commerce Bank had \$31.58 million in non-current loans and owned real-estate with \$2.51 billion in equity and loan loss allowances on hand to cover it. This gives Commerce Bank a Texas Ratio of 1.28% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

**OVERALL**

FDIC 2499B

Certificate # (https://www5.fdic.gov/dasp/externalConfirmation.asp?inCert1=2499B)

Year Established 1984

Employees 4705

Primary Regulator FED

**ASSETS AND LIABILITIES****Assets**Q2 2017 \$24.97B  
vs Q2 2016 \$24.58B**Loans**Q2 2017 \$13.49B  
vs Q2 2016 \$12.97B**Deposits**Q2 2017 \$20.96B  
vs Q2 2016 \$20.16B**Equity Capital**Q2 2017 \$2.35B  
vs Q2 2016 \$2.31B**Loan Loss Allowance**Q2 2017 \$157.8MM  
vs Q2 2016 \$153.8MM**PROFIT MARGIN**

Return on Assets - YTD 1.17%

Return on Equity - YTD 12.85%

Annual Interest Income \$376.9MM

**Unbacked Noncurrent Loans**Q2 2017 \$26.9MM  
vs Q2 2016 \$39.5MM**Real Estate Owned**Q2 2017 \$4.7MM  
vs Q2 2016 \$5.6MM

## Health

**A**

Data as of Q2 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 June 30, 2017 Reliance Bank (MO) had \$10.48 million in non-current loans and owned real-estate with \$173.1 million in equity and loan loss allowances on hand to cover it. This gives Reliance Bank (MO) a Texas Ratio of 6.04% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL		ASSETS AND LIABILITIES	
FDIC	35123	Assets	Q2 2017 \$1.37B vs Q2 2016 \$1.24B
Certificate #	( <a href="https://www5.fdic.gov/dasp/externalConfirmation.asp?inCert1=35123">https://www5.fdic.gov/dasp/externalConfirmation.asp?inCert1=35123</a> )	Loans	Q2 2017 \$918.1MM vs Q2 2016 \$768.6MM
Year Established	1999	Deposits	Q2 2017 \$1.06B vs Q2 2016 \$940.2MM
Employees	178	Equity Capital	Q2 2017 \$161.1MM vs Q2 2016 \$159.0MM
Primary Regulator	FDIC	Loan Loss Allowance	Q2 2017 \$12.0MM vs Q2 2016 \$12.4MM
PROFIT MARGIN		Unbacked Noncurrent Loans	Q2 2017 \$0 vs Q2 2016 \$0
Return on Assets - YTD	0.96%	Real Estate Owned	Q2 2017 \$10.5MM vs Q2 2016 \$10.7MM
Return on Equity - YTD	7.98%		
Annual Interest Income	\$21.3MM		

## Health

**B+**

Data as of Q2 2017

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

## Health Grade Components

**A** 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 June 30, 2017 Alliance Credit Union had \$2.69 million in non-current loans and owned real-estate with \$26.26 million in equity and loan loss allowances on hand to cover it. This gives Alliance Credit Union a Texas Ratio of 9.86% which is excellent. 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 62

Primary  
Regulator

**PROFIT MARGIN**

Return on Assets - YTD 0.84%

Return on Equity - YTD 8.6%

Annual Interest Income \$4.7MM

**ASSETS AND LIABILITIES**

Assets Q2 2017 \$263.9MM  
vs Q2 2016 \$235.8MM

Loans Q2 2017 \$225.6MM  
vs Q2 2016 \$195.5MM

Deposits Q2 2017 \$204.3MM  
vs Q2 2016 \$179.6MM

Equity Capital Q2 2017 \$24.6MM  
vs Q2 2016 \$21.9MM

Loan Loss Allowance Q2 2017 \$1.6MM  
vs Q2 2016 \$1.3MM

Unbacked Noncurrent Loans Q2 2017 \$1.5MM  
vs Q2 2016 \$1.2MM

Real Estate Owned Q2 2017 \$1.1MM  
vs Q2 2016 \$1.1MM

## Health

# A

Data as of Q2 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 June 30, 2017 Academy Bank had \$14 million in non-current loans and owned real-estate with \$213.57 million in equity and loan loss allowances on hand to cover it. This gives Academy Bank a Texas Ratio of 6.55% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

#### OVERALL

FDIC 19600  
Certificate # (https://www.fdic.gov/idasp/externalConfirmation.asp?inCert1=19600)

Year Established 1966

Employees 621

Primary Regulator OCC

#### ASSETS AND LIABILITIES

Assets Q2 2017 \$1.24B  
vs Q2 2016 \$1.04B

Loans Q2 2017 \$868.6MM  
vs Q2 2016 \$648.4MM

Deposits Q2 2017 \$909.7MM  
vs Q2 2016 \$737.8MM

Equity Capital Q2 2017 \$202.0MM  
vs Q2 2016 \$182.9MM

Loan Loss Allowance Q2 2017 \$11.5MM  
vs Q2 2016 \$10.8MM

#### PROFIT MARGIN

Return on Assets - YTD 1.14%

Return on Equity - YTD 6.91%

Annual Interest Income \$22.1MM

Unbacked Noncurrent Loans Q2 2017 \$12.8MM  
vs Q2 2016 \$8.2MM

Real Estate Owned Q2 2017 \$1.2MM  
vs Q2 2016 \$1.0MM

## Health

**B+**

Data as of Q2 2017

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

## Health Grade Components

**A** Texas Ratio ▲▼ **A+** Texas Ratio Trend▼ **B+** 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 June 30, 2017 Meramec Valley Bank had \$560,000 in non-current loans and owned real-estate with \$10.16 million in equity and loan loss allowances on hand to cover it. This gives Meramec Valley Bank a Texas Ratio of 5.51% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL		ASSETS AND LIABILITIES	
FDIC	19200	Assets	Q2 2017 \$106.9MM
Certificate #	( <a href="https://www5.fdic.gov/idasp/externalConfirmation.asp?InCert1=19200">https://www5.fdic.gov/idasp/externalConfirmation.asp?InCert1=19200</a> )		vs Q2 2016 \$100.2MM
Year Established	1918	Loans	Q2 2017 \$80.4MM
Employees	23		vs Q2 2016 \$73.9MM
Primary Regulator	FDIC	Deposits	Q2 2017 \$83.3MM
			vs Q2 2016 \$80.6MM
		Equity Capital	Q2 2017 \$9.4MM
			vs Q2 2016 \$8.7MM
		Loan Loss Allowance	Q2 2017 \$776.00K
			vs Q2 2016 \$791.00K
PROFIT MARGIN			
Return on Assets - YTD	0.12%	Unbacked Noncurrent Loans	Q2 2017 \$4.00K
			vs Q2 2016 \$6.00K
Return on Equity - YTD	1.31%	Real Estate Owned	Q2 2017 \$556.00K
Annual Interest Income	\$1.8MM		vs Q2 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
89	310	399
60	293	353
68	323	391
		-
770	3,353	4,123
70.00	304.82	374.82

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 ✓
↑ 18	↑ 150	↑ 168 ✓
↑ 2	↑ 10	↑ 11 ✓

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%
↑ 2%	↑ 4%	↑ 4%
↑ 3%	↑ 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	!	23,865.66	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					!					0.00
TOTALS	1,708,457.00	710,124.43	661,360.27	336,972.30	!	216,120.19	435,116.02	58,888.22	(591.14)	709,533.29
AVERAGE	155,314.27	64,556.77	60,123.66	30,623.85	!	19,647.29	39,556.00	5,353.47	(53.74)	64,503.03
PERCENT		41.57%	✓ 38.71%	✓	!	30.46%	✓ 61.32%	✓ 8.30%	✓ -0.08%	✓ 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					!					
TOTALS	19,347.00	(15,572.93)	51,742.26		!	17,597.22	(34,360.90)	1,190.75	1,889.51	(13,683.42)
AVERAGE	1,758.82	(1,415.72)	4,703.84		!	1,599.75	(3,123.72)	108.25	171.77	(1,243.95)
PERCENT		-0.54%	✓ 3.00%	✓	!	3.11%	✓ -3.74%	✓ 0.29%	✓ 0.34%	✓ 0.00% ✓

Fenton FPD - General  
Balance Sheet - Governmental Funds - Modified Accrual Basis  
November 30, 2017

ASSETS

Current Assets		
Commerce General - 0239	\$	1,664,415.86
Commerce FSA - 3217		4,928.38
Commerce HRA - 0938		4,101.56
Commerce Rental - 0498		11,902.87
Petty Cash		185.00
Investment Account		1,801,764.55
Taxes Receivable - Current		2,449,149.73
Allowance Uncollectible Taxes		1,221,802.01
Prepaid Rental Expense		250.00
Due From Ambulance		115,879.51
Deposit-General		100.00
Prepaid Expenses		47,066.57
Total Current Assets		7,321,546.04
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	\$	8,317,988.77

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$	50,845.92
Accrued Salaries Payable		20,533.63
FSA Liability		(5,571.62)
IRS Payroll Taxes W/H		1,967.67
Rental Security Deposit		1,950.00
Notes Payable		243,000.00
Capital Lease Payable		333,442.73
Total Current Liabilities		646,168.33
Deferred Inflows of Resources		
Deferred Revenue		1,218,020.01
Total Deferred Inflows of Resources		1,218,020.01
Total Liabilities		1,864,188.34
Fund Balance		
Nonspendable		350.00

See Accountant's Compilatic 2 5 port - Modified Accrual Basis

Fenton FPD - General  
Balance Sheet - Governmental Funds - Modified Accrual Basis  
November 30, 2017

Fund Balance-Assigned	2,875,000.00	
Fund Balance - Unassigned	4,517,197.43	
Excess Revenue over (under) Ex	<u>(1,358,747.00)</u>	
Total Fund Balance		<u>6,033,800.43</u>
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>7,897,988.77</u></u>

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Eleven Months Ending November 30, 2017

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 0.00	0.00	\$ 3,404,519.36	71.86
Interest Income	535.18	0.12	11,686.59	0.25
Miscellaneous Revenue	6,484.86	1.48	58,652.52	1.24
Permit Revenue	9,061.00	2.07	126,354.00	2.67
Rental Income	1,450.00	0.33	15,950.00	0.34
Sale of Fixed Assets	0.00	0.00	330,000.00	6.96
Loan Proceeds	420,000.00	95.99	790,816.23	16.69
Total Revenues	<u>437,531.04</u>	<u>100.00</u>	<u>4,737,978.70</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>437,531.04</u>	<u>100.00</u>	<u>4,737,978.70</u>	<u>100.00</u>
Expenditures				
Salaries	376,134.11	85.97	2,859,015.82	60.34
Salaries OT	22,668.28	5.18	166,031.87	3.50
Election Expenses	0.00	0.00	11,900.54	0.25
Depreciated Assets	752,930.00	172.09	1,137,651.12	24.01
Payroll Taxes	30,313.80	6.93	230,025.14	4.85
Office Supplies	1,494.27	0.34	15,377.20	0.32
Gas & Oil-Fuel	2,807.74	0.64	34,843.22	0.74
Bank Charges	3.00	0.00	529.94	0.01
Equipment Purchases	11,357.16	2.60	17,031.02	0.36
Dues & Subscriptions	32.00	0.01	6,337.59	0.13
Insurance - General	(20,029.90)	(4.58)	185,784.39	3.92
Insurance - Employee	95,385.23	21.80	1,037,851.21	21.90
Professional Fees	3,496.30	0.80	62,081.16	1.31
Building Maintenance	1,038.95	0.24	23,909.81	0.50
Equipment Maintenance	3,488.73	0.80	19,156.59	0.40
Vehicle Maintenance	433.88	0.10	77,039.87	1.63
Lease Expense	0.00	0.00	43,669.05	0.92
Workers Comp Claims	569.12	0.13	884.05	0.02
Rental Management Fee	116.00	0.03	1,638.50	0.03
Mortgage Interest Payments	373.30	0.09	4,034.06	0.09
Doctors Fees	0.00	0.00	17,095.36	0.36
Rental Repair	0.00	0.00	405.00	0.01
Misc. Expenses	269.16	0.06	3,854.19	0.08
Training & Education	4,796.01	1.10	18,632.68	0.39
Uniforms	693.56	0.16	76,712.10	1.62
Supplies-Cleaning & Maint.	534.17	0.12	10,511.04	0.22
Utilities	2,389.39	0.55	34,723.18	0.73
Total Expenditures	<u>1,291,294.26</u>	<u>295.13</u>	<u>6,096,725.70</u>	<u>128.68</u>
Excess Revenue over (under) Expenditur	\$ <u>(853,763.22)</u>	<u>(195.13)</u>	\$ <u>(1,358,747.00)</u>	<u>(28.68)</u>

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Eleven Months Ending November 30, 2017

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 0.00	0.00	\$ 3,404,519.36	71.86
Investment Interest	535.18	0.12	11,686.59	0.25
Misc Income	267.10	0.06	11,914.26	0.25
FEMA Reimbursement	0.00	0.00	40,520.50	0.86
State of MO Wage Reimbursement	6,217.76	1.42	6,217.76	0.13
Permit Revenue	9,061.00	2.07	37,375.00	0.79
Building Permits	0.00	0.00	88,979.00	1.88
Upper End Property	1,450.00	0.33	15,950.00	0.34
Sale of Fixed Assets	0.00	0.00	330,000.00	6.96
Loan Proceeds	420,000.00	95.99	790,816.23	16.69
Total Revenues	437,531.04	100.00	4,737,978.70	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	437,531.04	100.00	4,737,978.70	100.00
Expenditures				
Salaries-Firefighters	265,538.45	60.69	2,110,942.00	44.55
Summer One	0.00	0.00	2,640.00	0.06
Salaries-Fire Chief	11,016.96	2.52	88,014.09	1.86
Salaries-Deputy Chiefs	42,070.21	9.62	334,536.38	7.06
Salaries-Admin Assistants	7,911.01	1.81	61,439.67	1.30
Salaries-Office Manager	5,738.76	1.31	45,910.08	0.97
Salaries-Fire Marshall	9,808.80	2.24	103,941.17	2.19
Salaries-Medical Officer	2,449.92	0.56	19,572.00	0.41
Sick Leave Buyback	0.00	0.00	60,420.43	1.28
Director's Fee	12,880.00	2.94	12,880.00	0.27
Education Incentive	18,720.00	4.28	18,720.00	0.40
Payroll Overtime-FF	22,668.28	5.18	166,008.14	3.50
Salaries-OT Admin	0.00	0.00	23.73	0.00
St. Louis Cty Board of Electio	0.00	0.00	9,969.58	0.21
Commerce Bank-VISA	0.00	0.00	618.98	0.01
Mulligan Printing	0.00	0.00	1,311.98	0.03
Depreciated Assets	0.00	0.00	372,355.38	7.86
Banner Fire Equipment	0.00	0.00	5,606.00	0.12
Summer One	400.00	0.09	1,200.00	0.03
Stryker	0.00	0.00	5,959.74	0.13
Sentinel	2,530.00	0.58	2,530.00	0.05
Rosenbauer	750,000.00	171.42	750,000.00	15.83
FICA/ Medicare	30,313.80	6.93	230,025.14	4.85
Marco	41.60	0.01	619.99	0.01
Copying Concepts	0.00	0.00	1,655.79	0.03
Office Source	248.16	0.06	2,509.90	0.05
St. Louis County Treasurer	300.00	0.07	4,248.00	0.09
Commerce Bank-VISA	727.61	0.17	3,140.28	0.07
MO Lawyers Media	0.00	0.00	432.96	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	0.00	0.00	1,404.84	0.03
Vinyl Images	0.00	0.00	228.00	0.00
Rejis Commission	0.00	0.00	96.00	0.00
Copy Source	0.00	0.00	127.20	0.00
Wal-Mart	0.00	0.00	19.71	0.00
UPS	0.00	0.00	34.57	0.00

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Eleven Months Ending November 30, 2017

	Current Month		Year to Date	
Summer One	176.90	0.04	326.30	0.01
Sieveking	2,807.74	0.64	34,800.92	0.73
Commerce Bank-VISA	0.00	0.00	42.30	0.00
Commerce Bank	3.00	0.00	529.94	0.01
Sentinel Emergency Solutions	10,235.06	2.34	13,097.96	0.28
Commerce Bank-VISA	1,122.10	0.26	1,809.23	0.04
W L Construction Supply	0.00	0.00	419.99	0.01
Sudden Rescue	0.00	0.00	1,500.00	0.03
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	0.05
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	0.02
Commerce Bank-VISA	32.00	0.01	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	0.03
ICC	0.00	0.00	135.00	0.00
McNeil & Company	(21,306.08)	(4.87)	26,710.34	0.56
Lakenan	0.00	0.00	240.00	0.01
MO Employers Mutual	0.00	0.00	126,896.09	2.68
Standard Insurance	2,816.06	0.64	30,937.52	0.65
The Cincinnati Ins Co	0.00	0.00	60.00	0.00
Travelers	(1,539.88)	(0.35)	1,866.52	0.04
Insurance Reimbursements	0.00	0.00	(926.08)	(0.02)
PAS, Inc.	0.00	0.00	3,053.57	0.06
Delta Dental	5,773.25	1.32	60,689.41	1.28
United Healthcare	101,714.81	23.25	1,080,072.22	22.80
Eyemed	354.98	0.08	3,872.24	0.08
Quality Benefits	2,105.50	0.48	18,671.97	0.39
By Cobra	0.00	0.00	600.00	0.01
J W Terrill	274.56	0.06	6,139.36	0.13
Insurance Reimbursements	(14,837.87)	(3.39)	(135,247.56)	(2.85)
Rognan & Associates	1,400.00	0.32	5,600.00	0.12
Spector, Wolfe, McLaughlin	1,674.00	0.38	8,881.93	0.19
Brian D. Ahrens, CPA	0.00	0.00	5,750.00	0.12
Lashly & Baer, PC	0.00	0.00	932.80	0.02
Thomas Lang	0.00	0.00	8,364.00	0.18
Darla Sansoucie	0.00	0.00	1,600.00	0.03
Paylocity	422.30	0.10	4,863.38	0.10
ArchImages	0.00	0.00	973.44	0.02
Lockton	0.00	0.00	12,000.00	0.25
Aon Consulting	0.00	0.00	13,115.61	0.28
Valley Park Hardware	0.00	0.00	(76.00)	0.00
Blue Chip Exterminating	107.40	0.02	1,294.20	0.03
Buildingstars	183.20	0.04	2,157.69	0.05
CK Power	0.00	0.00	680.56	0.01
Zumwalt	0.00	0.00	2,296.24	0.05
Commerce Bank-VISA	81.55	0.02	1,129.51	0.02
BRDA Electric	0.00	0.00	2,912.80	0.06
Sauder Plumbing	0.00	0.00	3,178.59	0.07
Appliance Repair Masters	0.00	0.00	134.40	0.00
Ramair Inc.	0.00	0.00	1,010.91	0.02
Lawn Systems	0.00	0.00	391.60	0.01
Scott Lee Heating	0.00	0.00	202.40	0.00
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	666.80	0.15	6,713.60	0.14

See Accountant's Compilatio 2 9 port - Modified Accrual Basis

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Eleven Months Ending November 30, 2017

	Current Month		Year to Date	
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	0.00	0.00	811.20	0.02
Sentinel Emergency Solutions	2,767.40	0.63	9,943.28	0.21
Rescue Repair	121.00	0.03	2,711.89	0.06
K&K Supply	0.00	0.00	603.05	0.01
Kelly's Auto Repair	21.59	0.00	418.10	0.01
Commerce Bank-VISA	12.74	0.00	2,117.50	0.04
Bemes	0.00	0.00	35.32	0.00
Banner Fire Equipment	566.00	0.13	1,974.17	0.04
Crest Industries	0.00	0.00	62.59	0.00
B&R Equipment Co.	0.00	0.00	329.99	0.01
Curtis Aytes	0.00	0.00	38.75	0.00
Batteries Plus	0.00	0.00	671.83	0.01
Lowes	0.00	0.00	15.12	0.00
Pat's Custom Boat Cover	0.00	0.00	235.00	0.00
Sentinel Emergency Solutions	227.20	0.05	1,171.20	0.02
Affton Radiator	0.00	0.00	1,919.24	0.04
CIT Trucks	122.30	0.03	26,687.41	0.56
Fabick	0.00	0.00	32,085.57	0.68
Kelly's Auto Repair	84.38	0.02	1,716.65	0.04
Commerce Bank-VISA	0.00	0.00	743.91	0.02
Public Safety Outfitters	0.00	0.00	686.82	0.01
Don's Automotive	0.00	0.00	1,286.42	0.03
Metro Electric Supply	0.00	0.00	90.06	0.00
Purcell Tire Company	0.00	0.00	7,746.16	0.16
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	0.01
E&E Hydraulics	0.00	0.00	356.50	0.01
American Test Center	0.00	0.00	1,413.95	0.03
Commerce Bank	0.00	0.00	36,557.27	0.77
Lease Interest	0.00	0.00	7,111.78	0.15
St. Lukes Workplace Health	0.00	0.00	314.93	0.01
SSM Health	569.12	0.13	569.12	0.01
Rental Management Fee	116.00	0.03	1,638.50	0.03
Reliance Bank	373.30	0.09	4,034.06	0.09
Doctors Fees	0.00	0.00	452.00	0.01
SSM Health	0.00	0.00	14,716.00	0.31
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
Rental Repair	0.00	0.00	405.00	0.01
Misc. Expenses	0.00	0.00	0.80	0.00
Commerce Bank-VISA	170.97	0.04	3,218.37	0.07
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
Petty Cash	0.00	0.00	35.38	0.00
John Medlock	16.00	0.00	16.00	0.00
Gina Anderson	82.19	0.02	82.19	0.00
Pattonville FPD	225.00	0.05	300.00	0.01
University of MO	0.00	0.00	1,090.00	0.02
SSM St. Mary's	0.00	0.00	137.20	0.00

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Eleven Months Ending November 30, 2017

	Current Month		Year to Date	
Tri-County Training Consortium	0.00	0.00	5,490.00	0.12
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	2,001.94	0.46	4,265.93	0.09
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	0.00	0.00	16.92	0.00
Professional FF of E MO Local	0.00	0.00	2,288.00	0.05
Cratex Packaging	0.00	0.00	451.20	0.01
Positive Promotions	0.00	0.00	510.20	0.01
Doug Ruse	135.20	0.03	135.20	0.00
Gina Anderson	95.85	0.02	95.85	0.00
Nick Robben	43.00	0.01	43.00	0.00
Chris Angermuller	350.00	0.08	350.00	0.01
Carlton Cole	350.00	0.08	350.00	0.01
Matt Fisher	350.00	0.08	350.00	0.01
Wike Graham	350.00	0.08	350.00	0.01
Kimberly Smith	817.60	0.19	817.60	0.02
Wal-Mart	77.42	0.02	77.42	0.00
Training Reimbursements	0.00	0.00	(927.50)	(0.02)
Leon Uniform Company	0.00	0.00	1,228.36	0.03
Sentinel Emergency Solutions	0.00	0.00	764.58	0.02
Schuhmacher Fire Equip	0.00	0.00	3,416.47	0.07
Leo Ellebrecht	0.00	0.00	27,023.18	0.57
Weber Fire & Safety	0.00	0.00	267.96	0.01
Firemaster	693.56	0.16	4,008.28	0.08
WFM Specialty Tees	0.00	0.00	115.20	0.00
Fink Badge	0.00	0.00	798.68	0.02
Commerce Bank-VISA	0.00	0.00	1,547.94	0.03
Fire Master Fire Equipment	0.00	0.00	172.56	0.00
Employee Uniform Reimbursement	0.00	0.00	37,368.89	0.79
Fenton Sew Vac & Janitor Suppl	0.00	0.00	5.60	0.00
Grainger	0.00	0.00	2,096.84	0.04
Lowe's	98.82	0.02	969.12	0.02
Sam's Club	235.58	0.05	4,657.03	0.10
Commerce Bank-VISA	199.77	0.05	927.69	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	0.00	0.00	378.76	0.01
Kelly's Auto Parts	0.00	0.00	33.99	0.00
Metro Electric Supply	0.00	0.00	169.87	0.00
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	0.00	0.00	2,159.65	0.05
Laclede Gas Company	271.15	0.06	4,777.91	0.10
AmerenUE	1,515.85	0.35	23,554.59	0.50
MSD	449.37	0.10	2,511.61	0.05
Aspen Waste Systems	153.02	0.03	1,719.42	0.04
Total Expenditures	1,291,294.26	295.13	6,096,725.70	128.68
Excess Revenue over (under) Expenditur	\$ (853,763.22)	(195.13)	\$ (1,358,747.00)	(28.68)

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

Fenton FPD - Ambulance  
Balance Sheet - Governmental Funds - Modified Accrual Basis  
November 30, 2017

ASSETS

Current Assets		
Commerce Bank - 3844	\$	798,235.79
Investment Account		767,089.19
Taxes Receivable - Current		1,276,071.60
Allowance Uncollectible Taxes		636,922.27
Prepaid Expenses		11,766.65
		<hr/>
Total Current Assets		3,490,085.50
Property and Equipment		<hr/>
Total Property and Equipment		0.00
Other Assets		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>3,490,085.50</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		115,879.51
IRS Payroll Taxes W/H		0.01
		<hr/>
Total Current Liabilities		155,744.74
Deferred Inflows of Resources		
Deferred Revenue		636,922.27
		<hr/>
Total Deferred Inflows of Resources		636,922.27
		<hr/>
Total Liabilities		792,667.01
Fund Balance		
Fund Balance - Restricted		993,238.00
Fund Balance - Unassigned		2,440,000.22
Excess Revenue over (under) Ex		(735,819.73)
		<hr/>
Total Fund Balance		2,697,418.49
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	<u>3,490,085.50</u>

Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Eleven Months Ending November 30, 2017

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 0.00	0.00	\$ 1,773,844.39	70.62
Ambulance Service Charge	82,546.90	96.61	726,852.37	28.94
Interest Income	2,875.24	3.37	10,755.47	0.43
Miscellaneous Revenue	17.20	0.02	400.00	0.02
Total Revenues	85,439.34	100.00	2,511,852.23	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	85,439.34	100.00	2,511,852.23	100.00
Expenditures				
Salaries	294,823.09	345.07	2,390,633.06	95.17
Salaries OT	24,360.79	28.51	136,377.13	5.43
Election Expenses	0.00	0.00	2,975.14	0.12
Depreciated Assets	0.00	0.00	290.00	0.01
Payroll Taxes	23,456.48	27.45	186,551.99	7.43
Office Supplies	298.57	0.35	2,916.05	0.12
Gas & Oil-Fuel	701.93	0.82	8,710.79	0.35
Equipment Purchases	280.52	0.33	503.26	0.02
Dues & Subscriptions	8.00	0.01	1,137.40	0.05
Insurance - General	(5,007.47)	(5.86)	46,446.09	1.85
Insurance - Employee	23,862.88	27.93	259,968.82	10.35
Professional Fee	6,081.79	7.12	62,930.90	2.51
Building Maintenance	259.74	0.30	6,193.68	0.25
Equipment Maintenance	17,685.46	20.70	67,441.85	2.68
Vehicle Maintenance	4,633.17	5.42	28,847.33	1.15
Workers Comp Claims	142.28	0.17	221.01	0.01
Mortgage Interest Payments	93.32	0.11	1,008.48	0.04
Doctors Fees	0.00	0.00	4,273.84	0.17
Misc Expenses	67.29	0.08	770.76	0.03
Training & Education	121.65	0.14	8,987.44	0.36
Uniforms	173.39	0.20	19,178.32	0.76
Supplies-Cleaning & Maint.	133.54	0.16	2,627.79	0.10
Utilities	597.34	0.70	8,680.83	0.35
Total Expenditures	392,773.76	459.71	3,247,671.96	129.29
Excess Revenue over (under) Expenditur	\$ (307,334.42)	(359.71)	\$ (735,819.73)	(29.29)

Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Eleven Months Ending November 30, 2017

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 0.00	0.00	\$ 1,773,844.39	70.62
Ambulance Service Charge	0.00	0.00	70.65	0.00
Ambulance Service Charge	82,546.90	96.61	726,781.72	28.93
Investment Interest	2,875.24	3.37	10,755.47	0.43
Ambulance Reports	0.00	0.00	43.20	0.00
Misc Revenue	17.20	0.02	356.80	0.01
Total Revenues	85,439.34	100.00	2,511,852.23	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	85,439.34	100.00	2,511,852.23	100.00
Expenditures				
Salaries-Paramedics	194,054.56	227.13	1,632,516.19	64.99
Directors Fees	3,220.00	3.77	3,880.00	0.15
Salaries-Fire Chief	2,754.24	3.22	22,003.49	0.88
Salaries-Deputy Chiefs	10,517.55	12.31	83,634.12	3.33
Salaries-Admin Assistants	1,977.75	2.31	15,359.91	0.61
Salaries-Office Manager	1,434.69	1.68	11,477.52	0.46
Salaries-EMT/Paramedic	66,384.62	77.70	527,735.51	21.01
Salaries-Medical Officer	9,799.68	11.47	78,288.00	3.12
Sick Buy Back	0.00	0.00	11,058.32	0.44
Education Incentive	4,680.00	5.48	4,680.00	0.19
Payroll OT-Ambulance	24,360.79	28.51	136,371.20	5.43
Salaries-OT Admin	0.00	0.00	5.93	0.00
General Exp Transfer	0.00	0.00	2,975.14	0.12
Ambulance Exp Transfer	0.00	0.00	290.00	0.01
PR Taxes - FICA/ Medicare	23,456.48	27.45	186,551.99	7.43
Safeguard	0.00	0.00	133.73	0.01
Ambulance Exp Transfer	298.57	0.35	2,782.32	0.11
Ambulance Exp Transfer	701.93	0.82	8,710.79	0.35
Ambulance Exp Transfer	280.52	0.33	503.26	0.02
GSLAFCA-EMS Officers	0.00	0.00	25.00	0.00
Ambulance Transfer	8.00	0.01	1,112.40	0.04
Ambulance Exp Transfer	(5,007.47)	(5.86)	46,446.09	1.85
Ambulance Exp Transfer	23,862.88	27.93	259,968.82	10.35
Rognan & Associates	350.00	0.41	1,400.00	0.06
ProClaims	5,207.72	6.10	45,304.29	1.80
Spector, Wolfe, McLaughlin	418.50	0.49	2,220.48	0.09
Lashly & Baer	0.00	0.00	233.20	0.01
Brian D. Ahrens	0.00	0.00	3,400.00	0.14
Thomas Lang	0.00	0.00	2,091.00	0.08
Darla Sansoucie	0.00	0.00	400.00	0.02
Paylocity	105.57	0.12	1,359.66	0.05
ArchImages	0.00	0.00	243.36	0.01
Lockton	0.00	0.00	3,000.00	0.12
Aon Consulting	0.00	0.00	3,278.91	0.13
Rottler Pest Control	0.00	0.00	199.00	0.01
Ambulance Transfer	259.74	0.30	5,994.68	0.24
Physio-Control	11,424.00	13.37	20,545.03	0.82
Ositech	0.00	0.00	98.00	0.00
Stryker	0.00	0.00	232.46	0.01
Airgas	253.34	0.30	2,638.60	0.11
SSM Health	5,633.51	6.59	5,700.07	0.23

See Accountant's Compilatic 3 4 port - Modified Accrual Basis

Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Eleven Months Ending November 30, 2017

	Current Month		Year to Date	
Boundtree	142.14	0.17	24,587.86	0.98
St. Clare Hospital	0.00	0.00	10,571.73	0.42
Commerce Bank-VISA	0.00	0.00	52.07	0.00
EMSAR	0.00	0.00	1,057.81	0.04
Banner Fire Equipment	0.00	0.00	199.00	0.01
Arrow International	158.83	0.19	158.83	0.01
Ambulance Transfer	73.64	0.09	1,600.39	0.06
Vehicle Maintenance	1,286.19	1.51	1,286.19	0.05
K&K Car Repair	0.00	0.00	4,033.30	0.16
Kelly's Auto Parts	0.00	0.00	256.00	0.01
Purcell Tire	317.90	0.37	1,677.49	0.07
CIT Trucks	1,011.35	1.18	5,102.36	0.20
Sunset Auto	0.00	0.00	124.25	0.00
Don's Automotive	0.00	0.00	884.07	0.04
Dave Schmidt Truck Service	0.00	0.00	12,027.01	0.48
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	2,017.73	2.36	2,017.73	0.08
Ambulance Expl Transfer	0.00	0.00	1,041.52	0.04
Ambulance Exp Transfer	142.28	0.17	221.01	0.01
Reliance Bank	93.32	0.11	1,008.48	0.04
Ambulance Exp Transfer	0.00	0.00	4,273.84	0.17
CLIA Laboratory	0.00	0.00	150.00	0.01
Ambulance Transfer	67.29	0.08	620.76	0.02
Commerce Bank-VISA	0.00	0.00	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	1,782.00	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
Lowes	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
City of St. Charles	27.00	0.03	27.00	0.00
Ambulance Exp Transfer	94.65	0.11	3,446.06	0.14
Ambulance Exp Transfer	173.39	0.20	19,178.32	0.76
Ambulance Transfer	133.54	0.16	2,627.79	0.10
Ambulance Exp Transfer	597.34	0.70	8,680.83	0.35
Total Expenditures	392,773.76	459.71	3,247,671.96	129.29
Excess Revenue over (under) Expenditur	\$ (307,334.42)	(359.71)	\$ (735,819.73)	(29.29)

Fenton FPD - Dispatch  
Balance Sheet - Governmental Funds - Modified Accrual Basis  
November 30, 2017

ASSETS

Current Assets		
Commerce Bank - 7367	\$	111,977.13
Investments		408,885.09
Taxes Receivable - Current		212,969.54
Allowance Uncollectible Taxes		106,262.59
		<hr/>
Total Current Assets		840,094.35
Property and Equipment		<hr/>
Total Property and Equipment		0.00
Other Assets		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>840,094.35</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$	1,752.49
		<hr/>
Total Current Liabilities		1,752.49
Deferred Inflows of Resources		
Deferred Revenue		106,262.59
		<hr/>
Total Deferred Inflows of Resources		106,262.59
		<hr/>
Total Liabilities		108,015.08
Fund Balance		
Fund Balance - Unrestricted		863,864.00
Excess Revenue over (under) Ex		(131,784.73)
		<hr/>
Total Fund Balance		732,079.27
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	<u>840,094.35</u>

Fenton FPD - Dispatch  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Eleven Months Ending November 30, 2017

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 0.00	0.00	\$ 296,045.16	99.09
Interest Income	0.00	0.00	2,720.32	0.91
Total Revenues	<u>0.00</u>	<u>0.00</u>	<u>298,765.48</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>0.00</u>	<u>0.00</u>	<u>298,765.48</u>	<u>100.00</u>
Expenditures				
Dispatching Services	0.00	0.00	331,375.04	110.91
Depreciated Assets	0.00	0.00	762.27	0.26
Professional Services	0.00	0.00	950.00	0.32
Telephone Expenses	870.23	0.00	18,898.25	6.33
Communication Expense	3,263.68	0.00	78,564.65	26.30
Total Expenditures	<u>4,133.91</u>	<u>0.00</u>	<u>430,550.21</u>	<u>144.11</u>
Excess Revenue over (under) Expenditur	\$ <u>(4,133.91)</u>	<u>0.00</u>	\$ <u>(131,784.73)</u>	<u>(44.11)</u>

Fenton FPD - Dispatch  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Eleven Months Ending November 30, 2017

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 0.00	0.00	\$ 296,045.16	99.09
Investment Interest	0.00	0.00	2,720.32	0.91
Total Revenues	0.00	0.00	298,765.48	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	0.00	0.00	298,765.48	100.00
Expenditures				
Central County Emergency 911	0.00	0.00	331,375.04	110.91
Depreciated Assets	0.00	0.00	762.27	0.26
Brian D. Ahrens, CPA	0.00	0.00	950.00	0.32
Charter Communications	1,047.23	0.00	10,469.33	3.50
Verizon	0.00	0.00	8,224.48	2.75
Commerce Bank Visa	0.00	0.00	412.74	0.14
AT&T	0.00	0.00	1,863.70	0.62
Telephone Reimbursements	(177.00)	0.00	(2,072.00)	(0.69)
Charter Communications	1,000.00	0.00	12,059.45	4.04
Pfizinger Graphics	0.00	0.00	2,633.00	0.88
Verizon	0.00	0.00	3,929.02	1.32
First Watch	575.50	0.00	6,330.50	2.12
Commerce Bank-VISA	0.00	0.00	1,465.68	0.49
Vinyl Images	0.00	0.00	168.23	0.06
Miken Technologies	1,213.67	0.00	17,642.86	5.91
Image Trend	0.00	0.00	7,675.00	2.57
Sentinel	0.00	0.00	1,341.30	0.45
CCE-911	0.00	0.00	5,600.00	1.87
CTI Conference Technologies	0.00	0.00	15,760.00	5.28
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	1,495.50	0.50
CDW Government	0.00	0.00	228.00	0.08
ESRI	0.00	0.00	1,212.00	0.41
Warner Communications	0.00	0.00	240.00	0.08
Ed Roehr Safety Products	0.00	0.00	162.60	0.05
Gerstner Electric	474.51	0.00	474.51	0.16
Total Expenditures	4,133.91	0.00	430,550.21	144.11
Excess Revenue over (under) Expenditur	\$ (4,133.91)	0.00	\$ (131,784.73)	(44.11)

Fenton FPD - Pension  
Balance Sheet - Governmental Funds - Modified Accrual Basis  
November 30, 2017

ASSETS

Current Assets		
Commerce Bank - 2560	\$	2,183.68
Investments		27,927,826.16
Investments-Emp DC Plan		6,015,359.00
Taxes Receivable - Current		425,939.09
Allowance Uncollectible Taxes		212,525.18
		<hr/>
Total Current Assets		34,583,833.11
Property and Equipment		<hr/>
Total Property and Equipment		0.00
Other Assets		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u><u>34,583,833.11</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Amount Due - Emp DC Plan	\$	6,015,359.00
		<hr/>
Total Current Liabilities		6,015,359.00
Deferred Inflows of Resources		
Deferred Revenue		212,525.18
		<hr/>
Total Deferred Inflows of Resources		212,525.18
		<hr/>
Total Liabilities		6,227,884.18
Fund Balance		
Held in Trust for Emp Retire		28,674,305.89
Excess Revenue over (under) Ex		(318,356.96)
		<hr/>
Total Fund Balance		28,355,948.93
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>34,583,833.11</u></u>

Fenton FPD - Pension  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Eleven Months Ending November 30, 2017

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 0.00	0.00	\$ 592,090.32	100.00
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 Eleven Months Ending November 30, 2017

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 0.00	0.00	\$ 592,090.32	100.00
Total Revenues	<u>0.00</u>	<u>0.00</u>	<u>592,090.32</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>0.00</u>	<u>0.00</u>	<u>592,090.32</u>	<u>100.00</u>
Expenditures				
Voya	<u>0.00</u>	<u>0.00</u>	<u>910,447.28</u>	<u>153.77</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>910,447.28</u>	<u>153.77</u>
Excess Revenue over (under) Expenditur	\$ <u>0.00</u>	<u>0.00</u>	\$ <u>(318,356.96)</u>	<u>(53.77)</u>