

Fenton Fire Protection District

Financial Statements
~
February 2018

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 February 28, 2018, and the related statements of revenues and expenses - modified accrual basis for the year then ended December 31, 2018. 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

March 26, 2018

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

FEB 28, 2018 PAGE 2 ✓	PERCENTAGE GAUGE	GENERAL ACTUAL	OVER (UNDER)	AMBULANCE ACTUAL	OVER (UNDER)
January	8.30	9.22	0.92	7.35	(0.95)
February	16.70	15.54	(1.16)	14.34	(2.36)
March	25.00				
April	33.30				
May	41.70				
June	50.00				
July	58.30				
August	66.60				
September	75.00				
October	83.30				
November	91.60				
December	100.00				
(\$170,727)	1%	\$83,246	(\$96,565)	\$31,425	(\$74,162)
2017	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)
\$371,897	1%	\$83,246	\$626,827	\$31,425	(\$254,929)

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

			FEB 28, 2018	PAGE 3
GENERAL + AMBULANCE FUND COMBINED				
ACTUAL - COMPARED TO BUDGET			OVER (UNDER)	% OF
	ACTUAL	BUDGET	BUDGET	BUDGET
REVENUES				
Tax collections	\$5,157,273	\$12,812,589	(\$7,655,316)	40.25%
Building and other permits	27,965	100,000	(72,035)	27.97%
Ambulance fees, net	111,056	750,000	(638,944)	14.81%
Interest	2,342	45,000	(42,658)	5.20%
Miscellaneous revenue	3,128	8,500	(5,372)	36.80%
Rental income	2,900	17,400	(14,500)	16.67%
Financing Source - Loan Proceeds	0	0	0	
TOTAL REVENUES	\$5,304,664	\$13,733,489	(\$8,428,825)	38.63%
EXPENDITURES				
Bank service charges	\$133	\$1,500	(\$1,367)	8.87%
Building maintenance	9,774	65,464	(55,690)	14.93%
Depreciated assets - capital assets	278,225	595,992	(317,767)	46.68%
Doctors fees & medical exams	880	24,000	(23,120)	3.67%
Dues and subscriptions	1,824	23,060	(21,236)	7.91%
Election expenses	0	30,000	(30,000)	0.00%
Equipment maintenance & expensed	28,652	165,695	(137,043)	17.29%
Equipment purchases and replacement	0	0	0	
Gasoline and oil	10,530	50,500	(39,970)	20.85%
Insurance - employee - medical & dental	248,979	1,780,326	(1,531,347)	13.99%
Insurance - general	52,447	348,500	(296,053)	15.05%
Mortgage interest payments/expense	933	5,600	(4,667)	16.66%
Miscellaneous expenses	941	13,250	(12,309)	7.10%
Lease expenses - principal & interest	0	91,000	(91,000)	0.00%
Office supplies and expenses	8,458	25,800	(17,342)	32.78%
Payroll taxes	68,899	496,000	(427,101)	13.89%
Professional fees & services	27,124	219,500	(192,376)	12.36%
Rental Management Fee/repairs	232	5,200	(4,968)	4.46%
Salaries	921,304	6,661,500	(5,740,196)	13.83%
Salaries - OT	0	0	0	
Supplies - cleaning & laundry	4,938	15,000	(10,062)	32.92%
Training and education	15,821	104,751	(88,930)	15.10%
Uniforms	38,114	100,000	(61,886)	38.11%
Utilities	9,079	51,400	(42,321)	17.66%
Vehicle maintenance & repairs	16,715	88,000	(71,285)	18.99%
Work Comp Claims	442	5,000	(4,558)	8.84%
TOTAL EXPENDITURES	\$1,744,444	\$10,967,038	(\$9,222,594)	15.91%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,560,220	\$2,766,451	\$793,769	128.69%
General/Ambulance Overhead Transfer	\$0	\$0	\$0	
USE OF DISTRICT RESERVES	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,560,220	\$2,766,451	\$793,769	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

			FEB 28, 2018	PAGE 4
GENERAL + AMBULANCE FUND COMBINED				
ACTUAL 2018 - COMPARED TO ACTUAL 2017	ACTUAL	ACTUAL	2018-2017 \$	2018-2017 %
	2018	2017	OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$5,157,273	\$3,694,241	\$1,463,032	✓ 39.60%
Building and other permits	27,965	21,355	6,610	30.95%
Ambulance fees, net	111,056	115,981	(4,925)	-4.25%
Interest	2,342	1,149	1,193	103.83%
Miscellaneous revenue	3,128	666	2,462	369.67%
Rental income	2,900	2,900	0	0.00%
Financing Source - Loan Proceeds	0	370,816	(370,816)	✓
TOTAL REVENUES	\$5,304,664	\$4,207,108	\$1,097,556	✓ 26.09%
EXPENDITURES				
Bank service charges	\$133	\$193	(\$60)	-31.09%
Building maintenance	9,774	6,233	3,541	56.81%
Depreciated assets - capital assets	278,225	369,076	(90,851)	✓ -24.62%
Doctors fees & medical exams	880	20	860	4300.00%
Dues and subscriptions	1,824	5,284	(3,460)	-65.48%
Election expenses	0	0	0	
Equipment maintenance & expensed	28,652	16,329	12,323	✓ 75.47%
Equipment purchases and replacement	0	1,519	(1,519)	
Gasoline and oil	10,530	6,222	4,308	69.24%
Insurance - employee - medical & dental	248,979	216,628	32,351	✓ 14.93%
Insurance - general	52,447	51,436	1,011	1.97%
Mortgage interest payments/expense	933	934	(1)	-0.11%
Miscellaneous expenses	941	84	857	1020.24%
Lease expenses - principal & interest	0	1,740	(1,740)	
Office supplies and expenses	8,458	2,186	6,272	286.92%
Payroll taxes	68,899	65,604	3,295	5.02%
Professional fees & services	27,124	16,606	10,518	✓ 63.34%
Rental Management Fee/repairs	232	232	0	0.00%
Salaries	901,384	849,724	51,660	✓ 6.08%
Salaries - OT	19,920	24,991	(5,071)	-20.29%
Supplies - cleaning & laundry	4,938	2,537	2,401	94.64%
Training and education	15,821	9,398	6,423	68.34%
Uniforms	38,114	24,497	13,617	✓ 55.59%
Utilities	9,079	7,626	1,453	19.05%
Vehicle maintenance & repairs	16,715	46,432	(29,717)	✓ -64.00%
Work Comp Claims	442	0	442	
TOTAL EXPENDITURES	\$1,744,444	\$1,725,531	\$18,913	✓ 1.10%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,560,220	\$2,481,577	\$1,078,643	143.47%
General/Ambulance Overhead Transfer	\$0	\$0	\$0	
USE OF DISTRICT RESERVES	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,560,220	\$2,481,577	\$1,078,643	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET - ALL FUNDS				FEB 28, 2018	PAGE 5
			GENERAL +			
	GENERAL	AMBULANCE	AMBULANCE	DISPATCH	PENSION	TOTAL
REVENUES						
Tax collections	\$9,919,033	\$2,893,556	\$12,812,589	\$481,873	\$967,499	\$14,261,961
Building and other permits	100,000		100,000			100,000
Ambulance fees, net		750,000	750,000			750,000
Interest	35,000	10,000	45,000	2,000	500,000	547,000
Miscellaneous revenue	8,000	500	8,500			8,500
Rental income	17,400		17,400			17,400
Financing Source - Loan Proceeds	0		0			0
TOTAL REVENUES	\$10,079,433	\$3,654,056	\$13,733,489	\$483,873	\$1,467,499	\$15,684,861
EXPENDITURES						
Bank service charges	\$1,500	\$0	\$1,500			\$1,500
Building maintenance	45,825	19,639	65,464			65,464
Depreciated assets - capital assets	588,692	7,300	595,992	12,900		608,892
Doctors fees & medical exams	16,800	7,200	24,000			24,000
Dues and subscriptions	16,762	6,298	23,060			23,060
Election expenses	21,000	9,000	30,000			30,000
Equipment maintenance & expensed	80,975	84,720	165,695			165,695
Equipment purchases and replacement	0	0	0			0
Gasoline and oil	35,350	15,150	50,500			50,500
Insurance - employee - medical & dental	1,246,228	534,098	1,780,326			1,780,326
Insurance - general	243,950	104,550	348,500			348,500
Mortgage interest payments/expense	3,920	1,680	5,600			5,600
Miscellaneous expenses	8,975	4,275	13,250			13,250
Lease expenses - principal & interest	91,000	0	91,000			91,000
Office supplies and expenses	20,610	5,190	25,800			25,800
Payroll taxes	347,200	148,800	496,000			496,000
Professional fees & services	110,950	108,550	219,500			219,500
Rental Management Fee/repairs	5,200	0	5,200			5,200
Salaries	4,695,660	1,965,840	6,661,500			6,661,500
Salaries - OT	0	0	0			0
Supplies - cleaning & laundry	10,500	4,500	15,000			15,000
Training and education	55,090	49,661	104,751			104,751
Uniforms	70,000	30,000	100,000			100,000
Utilities	35,980	15,420	51,400	114,100		165,500
Vehicle maintenance & repairs	68,900	19,100	88,000			88,000
Work Comp Claims	3,500	1,500	5,000			5,000
Dispatch - CCE-911				358,000		358,000
Pension Contribution	500,000				1,467,499	1,467,499
TOTAL EXPENDITURES	\$8,324,567	\$3,142,471	\$10,967,038	\$485,000	\$1,467,499	\$12,919,537
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)	\$1,754,866	\$511,585	\$2,266,451	(\$1,127)	\$0	\$2,265,324
General/Ambulance Overhead Transfer	\$0		\$0			\$0
USE OF DISTRICT RESERVES	\$0	\$0	\$0	\$1,127	\$0	\$1,127
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)	\$1,754,866	\$511,585	\$2,266,451	\$0	\$0	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	ACTUAL - ALL FUNDS				FEB 28, 2018	PAGE 6
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	TOTAL
REVENUES						
Tax collections	\$3,992,524	\$1,164,749	\$5,157,273	\$194,029	\$389,207	\$5,740,509
Building and other permits	27,965		27,965			27,965
Ambulance fees, net		111,056	111,056			111,056
Interest	2,306	36	2,342	0	0	2,342
Miscellaneous revenue	3,128	0	3,128			3,128
Miscellaneous expenses	2,900		2,900			2,900
Lease expenses - principal & interest	0		0			0
TOTAL REVENUES	\$4,028,823	\$1,275,841	\$5,304,664	\$194,029	\$389,207	\$5,887,900
EXPENDITURES						
Bank service charges	\$6	\$127	\$133			\$133
Building maintenance	6,842	2,932	9,774			9,774
Depreciated assets - capital assets	274,315	3,910	278,225	0		278,225
Doctors fees & medical exams	616	264	880			880
Dues and subscriptions	1,317	507	1,824			1,824
Election expenses	0	0	0			0
Equipment maintenance & expensed	11,063	17,589	28,652			28,652
Equipment purchases and replacement		0	0			0
Gasoline and oil	7,371	3,159	10,530			10,530
Insurance - employee - medical & dental	173,799	75,180	248,979			248,979
Insurance - general	36,713	15,734	52,447			52,447
Mortgage interest payments/expense	653	280	933			933
Miscellaneous expenses	659	282	941			941
Lease expenses - principal & interest	0	0	0			0
Office supplies and expenses	5,921	2,537	8,458			8,458
Payroll taxes	48,585	20,314	68,899			68,899
Professional fees & services	15,952	11,172	27,124			27,124
Rental Management Fee/repairs	232	0	232			232
Salaries	649,959	271,345	921,304			921,304
Salaries - OT	0	0	0			0
Supplies - cleaning & laundry	3,348	1,590	4,938			4,938
Training and education	11,721	4,100	15,821			15,821
Uniforms	26,680	11,434	38,114			38,114
Utilities	6,355	2,724	9,079	12,142		21,221
Vehicle maintenance & repairs	11,275	5,440	16,715			16,715
Work Comp Claims	309	133	442			442
Dispatch - CCE-911			0	178,772		178,772
Pension Contribution			0		1,202,780	1,202,780
TOTAL EXPENDITURES	\$1,293,691	\$450,753	1,744,444	\$190,914	\$1,202,780	\$3,138,138
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$2,735,132	\$825,088	\$3,560,220	\$3,115	(\$813,573)	\$2,749,762
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)	\$2,735,132	\$825,088	\$3,560,220	\$3,115	(\$807,606)	\$2,755,729

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS					
	OVER (UNDER) BUDGET				FEB 28, 2018	PAGE 7
			GENERAL +			
	GENERAL	AMBULANCE	AMBULANCE	DISPATCH	PENSION	TOTAL
REVENUES						
Tax collections	(\$5,926,509)	(\$1,728,807)	(\$7,655,316)	(\$287,844)	(\$578,292)	(\$8,521,452)
Building and other permits	(72,035)	0	(72,035)	0	0	(72,035)
Ambulance fees, net	0	(638,944)	(638,944)	0	0	(638,944)
Interest	(32,694)	(9,964)	(42,658)	(2,000)	(500,000)	(544,658)
Miscellaneous revenue	(4,872)	(500)	(5,372)	0	0	(5,372)
Rental income	(14,500)	0	(14,500)	0	0	(14,500)
Financing Source - Loan Proceeds	0	0	0	0	0	0
TOTAL REVENUES	(\$6,050,610)	(\$2,378,215)	(\$8,428,825)	(\$289,844)	(\$1,078,292)	(\$9,796,961)
EXPENDITURES						
Bank service charges	(\$1,494)	\$127	(\$1,367)	\$0	\$0	(\$1,367)
Building maintenance	(38,983)	(16,707)	(55,690)	0	0	(55,690)
Depreciated assets - capital assets	(314,377)	(3,390)	(317,767)	(12,900)	0	(330,667)
Doctors fees & medical exams	(16,184)	(6,936)	(23,120)	0	0	(23,120)
Dues and subscriptions	(15,445)	(5,791)	(21,236)	0	0	(21,236)
Election expenses	(21,000)	(9,000)	(30,000)	0	0	(30,000)
Equipment maintenance & expensed	(69,912)	(67,131)	(137,043)	0	0	(137,043)
Equipment purchases and replacement	0	0	0	0	0	0
Gasoline and oil	(27,979)	(11,991)	(39,970)	0	0	(39,970)
Insurance - employee - medical & dental	(1,072,429)	(458,918)	(1,531,347)	0	0	(1,531,347)
Insurance - general	(207,237)	(88,816)	(296,053)	0	0	(296,053)
Mortgage interest payments/expense	(3,267)	(1,400)	(4,667)	0	0	(4,667)
Miscellaneous expenses	(8,316)	(3,993)	(12,309)	0	0	(12,309)
Lease expenses - principal & interest	(91,000)	0	(91,000)	0	0	(91,000)
Office supplies and expenses	(14,689)	(2,653)	(17,342)	0	0	(17,342)
Payroll taxes	(298,615)	(128,486)	(427,101)	0	0	(427,101)
Professional fees & services	(94,998)	(97,378)	(192,376)	0	0	(192,376)
Rental Management Fee/repairs	(4,968)	0	(4,968)	0	0	(4,968)
Salaries	(4,045,701)	(1,694,495)	(5,740,196)	0	0	(5,740,196)
Salaries - OT	0	0	0	0	0	0
Supplies - cleaning & laundry	(7,152)	(2,910)	(10,062)	0	0	(10,062)
Training and education	(43,369)	(45,561)	(88,930)	0	0	(88,930)
Uniforms	(43,320)	(18,566)	(61,886)	0	0	(61,886)
Utilities	(29,625)	(12,696)	(42,321)	(101,958)	0	(144,279)
Vehicle maintenance & repairs	(57,625)	(13,660)	(71,285)	0	0	(71,285)
Work Comp Claims	(3,191)	(1,367)	(4,558)	0	0	(4,558)
Dispatch - CCE-911	0	0	0	(179,228)	0	(179,228)
Pension Contribution	(500,000)	0	0	0	(264,719)	(264,719)
TOTAL EXPENDITURES	(\$7,030,876)	(\$2,691,718)	(\$9,222,594)	(\$294,086)	(\$264,719)	(\$9,781,399)
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)	\$980,266	\$313,503	\$793,769	\$4,242	(\$813,573)	(\$15,562)

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS				FEB 28, 2018	PAGE 8
	PERCENT OF BUDGET USED					
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	TOTAL
REVENUES						
Tax collections	40.25%	✓ 40.25%	40.25%	✓ 40.27%	40.23%	40.25%
Building and other permits	27.97%	✓	27.97%	✓		27.97%
Ambulance fees, net		14.81%	14.81%			14.81%
Interest	6.59%	0.36%	5.20%	0.00%		0.43%
Miscellaneous revenue	39.10%	0.00%	36.80%			36.80%
Rental income	16.67%		16.67%			16.67%
Financing Source - Loan Proceeds						
TOTAL REVENUES	39.97%	34.92%	38.63%	40.10%	26.52%	37.54%
EXPENDITURES						
Bank service charges	0.40%		8.87%			8.87%
Building maintenance	14.93%	✓ 14.93%	14.93%			14.93%
Depreciated assets - capital assets	46.60%	✓ 53.56%	✓ 46.68%	✓ 0.00%		45.69%
Doctors fees & medical exams	3.67%	3.67%	3.67%			3.67%
Dues and subscriptions	7.86%	8.05%	7.91%			7.91%
Election expenses	0.00%	0.00%	0.00%			0.00%
Equipment maintenance & expensed	13.66%	20.76%	✓ 17.29%	✓		17.29%
Equipment purchases and replacement		✓	✓	✓		
Gasoline and oil	20.85%	✓ 20.85%	✓ 20.85%	✓		20.85%
Insurance - employee - medical & dental	13.95%	14.08%	13.99%			13.99%
Insurance - general	15.05%	15.05%	15.05%			15.05%
Mortgage interest payments/expense	16.66%	16.67%	16.66%			16.66%
Miscellaneous expenses	7.34%	6.60%	7.10%			7.10%
Lease expenses - principal & interest	0.00%		0.00%	✓		0.00%
Office supplies and expenses	28.73%	✓ 48.88%	✓ 32.78%	✓		32.78%
Payroll taxes	13.99%	13.65%	13.89%			13.89%
Professional fees & services	14.38%	10.29%	12.36%			12.36%
Rental Management Fee/repairs	4.46%		4.46%			4.46%
Salaries	13.84%	13.80%	13.83%			13.83%
Salaries - OT						
Supplies - cleaning & laundry	31.89%	✓ 35.33%	✓ 32.92%	✓		32.92%
Training and education	21.28%	✓ 8.26%	✓ 15.10%	✓		15.10%
Uniforms	38.11%	✓ 38.11%	✓ 38.11%	✓		38.11%
Utilities	17.66%	✓ 17.67%	✓ 17.66%	✓ 10.64%		12.82%
Vehicle maintenance & repairs	16.36%	✓ 28.48%	✓ 18.99%	✓		18.99%
Work Comp Claims	8.83%	8.87%	8.84%			8.84%
Dispatch - CCE-911				49.94%	✓	49.94%
Pension Contribution					81.96%	✓ 81.96%
TOTAL EXPENDITURES	15.54%	✓ 14.34%	✓ 15.91%	✓ 39.36%	✓ 81.96%	✓ 0.00%
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)						

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	GENERAL FUND		FEB 28, 2018	PAGE 9
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$3,992,524	\$9,919,033	(\$5,926,509)	40.25%
Building and other permits	27,965	100,000	(72,035)	27.97%
Interest	2,308	35,000	(32,694)	6.59%
Miscellaneous revenue	3,128	8,000	(4,872)	39.10%
Rental income	2,900	17,400	(14,500)	16.67%
Financing Source - Loan Proceeds	0	0	0	
TOTAL REVENUES	\$4,028,823	\$10,079,433	(\$6,050,610)	39.97%
EXPENDITURES				
Bank service charges	\$6	\$1,500	(\$1,494)	0.40%
Building maintenance	6,842	45,825	(38,983)	14.93%
Depreciated assets - capital assets	274,315	588,692	(314,377)	46.60%
Doctors fees & medical exams	616	16,800	(16,184)	3.67%
Dues and subscriptions	1,317	16,762	(15,445)	7.86%
Election expenses		21,000	(21,000)	0.00%
Equipment maintenance & expensed	11,063	80,975	(69,912)	13.66%
Equipment purchases and replacement			0	
Gasoline and oil	7,371	35,350	(27,979)	20.85%
Insurance - employee - medical & dental	173,799	1,246,228	(1,072,429)	13.95%
Insurance - general	36,713	243,950	(207,237)	15.05%
Mortgage interest payments/expense	653	3,920	(3,267)	16.66%
Miscellaneous expenses	659	8,975	(8,316)	7.34%
Lease expenses - principal & interest		91,000	(91,000)	0.00%
Office supplies and expenses	5,921	20,610	(14,689)	28.73%
Payroll taxes	48,585	347,200	(298,615)	13.99%
Pension Contribution		500,000	(500,000)	
Professional fees & services	15,952	110,950	(94,998)	14.38%
Rental Management Fee/repairs	232	5,200	(4,968)	4.46%
Salaries	649,959	4,695,660	(4,045,701)	13.84%
Salaries - OT				
Supplies - cleaning & laundry	3,348	10,500	(7,152)	31.89%
Training and education	11,721	55,090	(43,369)	21.28%
Uniforms	26,680	70,000	(43,320)	38.11%
Utilities	6,355	35,980	(29,625)	17.66%
Vehicle maintenance & repairs	11,275	68,900	(57,625)	16.36%
Work Comp Claims	309	3,500	(3,191)	8.83%
TOTAL EXPENDITURES	\$1,293,691	\$8,324,567	(\$7,030,876)	15.54%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$2,735,132	\$1,754,866	(\$980,266)	155.86%
General/Ambulance Overhead Transfer			\$0	
TOTAL OVERHEAD TRANSFERS	\$0	\$0	\$0	
USE OF DISTRICT RESERVES	0	\$0		
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$2,735,132	\$1,754,866	(\$980,266)	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	AMBULANCE FUND		FEB 28, 2018	PAGE 10
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$1,164,749	\$2,893,556	(\$1,728,807)	40.25%
Ambulance fees, net	111,056	750,000	(638,944)	14.81%
Interest	36	10,000	(9,964)	0.36%
Miscellaneous revenue	0	500	(500)	0.00%
TOTAL REVENUES	\$1,275,841	\$3,654,056	(\$2,378,215)	34.92%
EXPENDITURES				
Bank service charges	\$127	\$0	\$127	
Building maintenance	2,932	19,639	(16,707)	14.93%
Depreciated assets - capital assets	3,910	7,300	(3,390)	53.56%
Doctors fees & medical exams	264	7,200	(6,936)	3.67%
Dues and subscriptions	507	6,298	(5,791)	8.05%
Election expenses		9,000	(9,000)	0.00%
Equipment maintenance & expensed	17,589	84,720	(67,131)	20.76%
Equipment purchases and replacement			0	
Gasoline and oil	3,159	15,150	(11,991)	20.85%
Insurance - employee - medical & dental	75,180	534,098	(458,918)	14.08%
Insurance - general	15,734	104,550	(88,816)	15.05%
Mortgage interest payments/expense	280	1,680	(1,400)	16.67%
Miscellaneous expenses	282	4,275	(3,993)	6.60%
Lease expenses - principal & interest			0	
Office supplies and expenses	2,537	5,190	(2,653)	48.88%
Payroll taxes	20,314	148,800	(128,486)	13.65%
Professional fees & services	11,172	108,550	(97,378)	10.29%
Rental Management Fee/repairs			0	
Salaries	271,345	1,965,840	(1,694,495)	13.80%
Salaries - OT			0	
Supplies - cleaning & laundry	1,590	4,500	(2,910)	35.33%
Training and education	4,100	49,661	(45,561)	8.26%
Uniforms	11,434	30,000	(18,566)	38.11%
Utilities	2,724	15,420	(12,696)	17.67%
Vehicle maintenance & repairs	5,440	19,100	(13,660)	28.48%
Work Comp Claims	133	1,500	(1,367)	8.87%
TOTAL EXPENDITURES	\$450,753	\$3,142,471	(\$2,691,718)	14.34%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$825,088	\$511,585	\$313,503	0.00%
General/Ambulance Overhead Transfer			0	
USE OF DISTRICT RESERVES	0			
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$825,088	\$511,585	\$313,503	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	PENSION FUND		FEB 28, 2018	PAGE 11
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$389,207	\$967,499	(\$578,292)	40.23%
General Fund - additional contribution	0	500,000	(500,000)	
TOTAL REVENUES	\$389,207	\$1,467,499	(\$1,078,292)	26.52%
EXPENDITURES				
Pension Fund Premium	\$1,202,780	\$1,467,499	(\$264,719)	81.96%
TOTAL EXPENDITURES	\$1,202,780	\$1,467,499	(\$264,719)	81.96%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	(\$813,573)	\$0	(\$813,573)	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	DISPATCH FUND		FEB 28, 2018	PAGE 12
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$194,029	\$481,873	(\$287,844)	40.27%
Interest	0	2,000	(2,000)	0.00%
TOTAL REVENUES	\$194,029	\$483,873	(\$289,844)	40.10%
EXPENDITURES				
Dispatching fees	\$178,772	\$358,000	(\$179,228)	49.94%
Telephone	2,799	22,700	(19,901)	12.33%
Communication expenses	9,343	91,400	(82,057)	10.22%
Depreciated assets	0	12,900	(12,900)	0.00%
Auditing expense	0		0	
TOTAL EXPENDITURES	\$190,914	\$485,000	(\$294,086)	39.36%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,115	(\$1,127)	\$4,242	-276.40%
USE OF DISTRICT RESERVES/TRANSFERS	\$0	\$1,127	(\$1,127)	0.00%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,115	\$0	\$0	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	GENERAL FUND		FEB 28, 2018	PAGE 13
	2018	2017	2018-2017 \$	2018-2017 %
	ACTUAL	ACTUAL	OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$3,992,524	\$2,428,782	\$1,563,742	✓ 64.38%
Building and other permits	27,965	21,355	6,610	30.95%
Interest	2,306	0	2,306	
Miscellaneous revenue	3,128	629	2,499	397.30%
Rental income	2,900	2,900	0	0.00%
Financing Source - Loan Proceeds	0	370816	(370,816)	✓
TOTAL REVENUES	\$4,028,823	\$2,824,482	\$1,204,341	✓ 42.64%
EXPENDITURES				
Bank service charges	\$6	\$193	(\$187)	-96.89%
Building maintenance	6,842	4,986	1,856	37.22%
Depreciated assets - capital assets	274,315	369,076	(94,761)	✓ -25.68%
Doctors fees & medical exams	616	16	600	3750.00%
Dues and subscriptions	1,317	4,207	(2,890)	-68.70%
Election expenses	0	0	0	
Equipment maintenance & expensed	11,063	5,142	5,921	115.15%
Equipment purchases and replacement		1,347	(1,347)	
Gasoline and oil	7,371	4,978	2,393	48.07%
Insurance - employee - medical & dental	173,799	173,272	527	0.30%
Insurance - general	36,713	41,149	(4,436)	-10.78%
Mortgage interest payments/expense	653	747	(94)	-12.58%
Miscellaneous expenses	659	67	592	883.58%
Lease expenses - principal & interest	0	1,740	(1,740)	
Office supplies and expenses	5,921	1,759	4,162	236.61%
Payroll taxes	48,585	35,246	13,339	✓ 37.85%
Professional fees & services	15,952	7,112	8,840	124.30%
Rental Management Fee/repairs	232	232	0	0.00%
Salaries	636,015	448,509	187,506	✓ 41.81%
Salaries - OT	13,944	12,048	1,896	15.74%
Supplies - cleaning & laundry	3,348	2,030	1,318	64.93%
Training and education	11,721	6,524	5,197	79.66%
Uniforms	26,680	19,598	7,082	36.14%
Utilities	6,355	6,102	253	4.15%
Vehicle maintenance & repairs	11,275	44,997	(33,722)	✓ -74.94%
Work Comp Claims	309	0	309	
TOTAL EXPENDITURES	\$1,293,691	\$1,191,077	\$102,614	✓ 8.62%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$2,735,132	\$1,633,405	\$1,101,727	✓ 67.45%
General/Ambulance/Dispatch/Pension OH Transfer				
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$2,735,132	\$1,633,405	\$1,101,727	67.45%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	AMBULANCE FUND		FEB 28, 2018	PAGE 14
	2018	2017	2018-2017 \$	2018-2017 %
	ACTUAL	ACTUAL	OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$1,164,749	\$1,265,459	(\$100,710)	✓ -7.96%
Ambulance fees, net	111,056	115,981	(4,925)	-4.25%
Interest	36	1,149	(1,113)	-96.87%
Miscellaneous revenue	0	37	(37)	
TOTAL REVENUES	\$1,275,841	\$1,382,626	(\$106,785)	✓ -7.72%
EXPENDITURES				
Bank service charges	\$127	\$0	\$127	
Building maintenance	2,932	1,247	1,685	135.12%
Depreciated assets - capital assets	3,910		3,910	
Doctors fees & medical exams	264	4	260	6500.00%
Dues and subscriptions	507	1,077	(570)	-52.92%
Election expenses	0		0	
Equipment maintenance & expensed	17,589	11,187	6,402	57.23%
Equipment purchases and replacement	0	172	(172)	
Gasoline and oil	3,159	1,244	1,915	153.94%
Insurance - employee - medical & dental	75,180	43,356	31,824	✓ 73.40%
Insurance - general	15,734	10,287	5,447	52.95%
Mortgage interest payments/expense	280	187	93	49.73%
Miscellaneous expenses	282	17	265	
Lease expenses - principal & interest	0		0	
Office supplies and expenses	2,537	427	2,110	494.15%
Payroll taxes	20,314	30,358	(10,044)	✓ -33.09%
Professional fees & services	11,172	9,494	1,678	17.67%
Rental Management Fee/repairs	0		0	
Salaries	265,369	401,215	(135,846)	✓ -33.86%
Salaries - OT	5,976	12,943	(6,967)	
Supplies - cleaning & laundry	1,590	507	1,083	213.61%
Training and education	4,100	2,874	1,226	42.66%
Uniforms	11,434	4,899	6,535	133.39%
Utilities	2,724	1,524	1,200	78.74%
Vehicle maintenance & repairs	5,440	1,435	4,005	279.09%
Work Comp Claims	133	0	133	
TOTAL EXPENDITURES	\$450,753	\$534,454	(\$83,701)	✓ -15.66%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$825,088	\$848,172	(\$23,084)	-2.72%
General/Ambulance/Dispatch Overhead Transfer				
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$825,088	\$848,172	(\$23,084)	-2.72%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

			FEB 28, 2018	PAGE 15 ✓
CASH RESERVES AS OF	ACTUAL	ACTUAL	2018-2017 \$	2018-2017 %
FEB 28, 2018	FEB 28, 2018	FEB 28, 2017	OVER (UNDER)	OVER (UNDER)
GENERAL FUND:				
Commerce Bank - 0239	\$1,545,436.72	\$5,114,266.76	(\$3,568,830)	-69.78%
Reliance Bank	5,136,064.46		5,136,064	
Commerce Bank - FSA - 3217	4,112.93	7,235.44	(3,123)	-43.16%
Commerce Bank - HRA - 0938	6,182.18	1,947.66	4,235	217.42%
Commerce Bank - Rental Property	5,895.87	10,691.37	(4,796)	-44.85%
Investment account - various	1,804,474.91	1,402,298.73	402,176	28.68%
Petty Cash	185.00	185.00	0	0.00%
TOTAL GENERAL FUND CASH BALANCES	\$8,502,352.07	\$6,536,624.96	\$1,965,727.11	30.07%
AMBULANCE FUND:				
Commerce Bank - 3844	\$2,395,915.58	\$2,141,936.22	\$253,979.36	11.86%
Reliance Bank	56,188.13		56,188.13	
Investment account	769,964.43	1,011,648.56	(241,684.13)	-23.89%
TOTAL AMBULANCE FUND CASH BALANCES	\$3,222,068.14	\$3,153,584.78	\$68,483.36	2.17%
TOTAL OPERATING FUND CASH BALANCES	\$11,724,420.21	✓ \$9,690,209.74	✓ \$2,034,210.47	✓ 20.99%

2018

Average Rate

0.653%

0.639%

#DIV/0!

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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%										
Fenton FPD	Dispatch	Commerce	7367	Dispatching Fund	0.000%	0.000%										
Fenton FPD	Pension	Commerce	2660	Pension System of Fenton FPD	0.000%	0.000%										
Fenton FPD	General	Commerce	3217	FSA	0.000%	0.000%										
Fenton FPD	General	Commerce	938	HRA	0.000%	0.000%										
Fenton FPD	General	Commerce	498	Penal Property	0.000%	0.000%										
Fenton FPD	General	Commerce	239	General Fund	0.000%	0.000%										
Fenton FPD	General	Meramec Valley Bank	2956	Money Market	0.100%	0.000%										
Fenton FPD	Ambulance	Reliance Bank	3181	Ambulance	0.000%	1.210%										
Fenton FPD	General	Reliance Bank	3207	General	0.000%	1.210%										

Bank Rating Report
for
Fenton FPD

Rating Based on Information Gathered from:

	Commerce Bank	Reliance Bank	Albion Credit Union	Academy Bank	Meramec Valley Bank
<u>BauerFinancial.com</u>					
Period Ending:					
12/31/2017	*****	*****	*****	*****	*****
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.

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:

BankRate.com

Superior

BauerFinancial.com

Superior

Sound

Excellent

Performing

*** 1/2

Good

**

*

Lowest Rated

**

Adequate

Problematic

*

Troubled

Health

A

Data as of Q3 2017

Learn why bank health matters
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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	Assets	Q3 2017	\$24.84B
Certificate #	(https://www5.fdic.gov/dasp/externalConfirmation.asp?InCert1=24998)	vs Q3 2016	\$24.61B	
Year Established	1984	Loans	Q3 2017	\$13.61B
Employees	4690	vs Q3 2016	\$13.09B	
Primary Regulator	FED	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		Unbacked Noncurrent Loans	Q3 2017	\$28.9MM
Return on Assets - YTD	1.19%	vs Q3 2016	\$31.8MM	
Return on Equity - YTD	12.93%	Real Estate Owned	Q3 2017	\$5.3MM
Annual Interest Income	\$570.6MM	vs Q3 2016	\$4.4MM	

Health

A

Data as of Q3 2017

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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

ASSETS AND LIABILITIES

FDIC	35123	Assets	Q3 2017	\$1.41B
Certificate #	(https://www5.fdic.gov/dasp/externalConfirmation.asp?inCert1=35123)		vs Q3 2016	\$1.26B
Year Established	1999	Loans	Q3 2017	\$959.0MM
			vs Q3 2016	\$810.4MM
Employees	180	Deposits	Q3 2017	\$1.08B
			vs Q3 2016	\$950.9MM
Primary Regulator	FDIC	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		Unbacked Noncurrent Loans	Q3 2017	\$0
Return on Assets - YTD	0.98%		vs Q3 2016	\$0
Return on Equity - YTD	8.24%	Real Estate Owned	Q3 2017	\$10.5MM
Annual Interest Income	\$32.8MM		vs Q3 2016	\$10.5MM

Health

B+

Data as of Q3 2017

Learn why bank health matters
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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	Assets	Q3 2017	\$268.5MM
	(http://mapping.ncua.gov/SingleResult.aspx?ID=63789)		vs Q3 2016	\$239.1MM
Year	1948	Loans	Q3 2017	\$230.6MM
Chartered			vs Q3 2016	\$204.3MM
Employees	66	Deposits	Q3 2017	\$195.0MM
Primary			vs Q3 2016	\$180.6MM
Regulator		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		Unbacked Noncurrent Loans	Q3 2017	\$2.1MM
Return on Assets - YTD	0.81%		vs Q3 2016	\$1.4MM
Return on Equity - YTD	8.56%	Real Estate Owned	Q3 2017	\$1.1MM
Annual Interest Income	\$7.2MM		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	19200	Assets	Q3 2017	\$110.4MM
Certificate #	(https://www5.fdic.gov/kdasp/externalConfirmation.asp?inCert1=19200)		vs Q3 2016	\$101.3MM
Year Established	1918	Loans	Q3 2017	\$85.9MM
Employees	24		vs Q3 2016	\$74.3MM
Primary Regulator	FDIC	Deposits	Q3 2017	\$86.8MM
			vs Q3 2016	\$82.6MM
		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

2018 Calls		
Fire	EMS	TOTAL
82	345	427
53	308	361
		-
		-
		-
		-
		-
		-
		-
		-
		-
135	653	788
67.50	326.50	394.00

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

DIFFERENCE in Calls		
Fire	EMS	Total
↑ 26	↑ 47	↑ 73
↓ -13	↑ 50	↑ 37
↑ 13	↑ 97	↑ 110
↓ -4	↑ 18	↑ 14

DIFFERENCE Percentage		
Fire	EMS	Total
↑ 46%	↑ 16%	↑ 21%
↓ -20%	↑ 19%	↑ 11%
↑ 2%	↑ 3%	↑ 2%
↓ -5%	↑ 6%	↑ 4%

Fenton FPD - General
Balance Sheet - Governmental Funds - Modified Accrual Basis
February 28, 2018

ASSETS

Current Assets		
Commerce General - 0239	\$	1,545,436.72
Reliance Bank		5,136,064.46
Commerce FSA - 3217		4,112.93
Commerce HRA - 0938		6,182.18
Commerce Rental - 0498		5,895.87
Petty Cash		185.00
Investment Account		1,804,474.91
Taxes Receivable - Current		2,449,149.73
Allowance Uncollectible Taxes		1,221,802.01
Prepaid Rental Expense		250.00
Due From Pension		499,999.86
Deposit-General		100.00
Prepaid Expenses		181,339.92
		<hr/>
Total Current Assets		12,854,993.59
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)
		<hr/>
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)
		<hr/>
Total Other Assets		(4,145,994.40)
Total Assets	\$	<u><u>13,851,436.32</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$	50,845.92
Accrued Salaries Payable		20,533.63
Due to Ambulance		20,048.16
Due To Dispatch		575.40
FSA Liability		(6,387.07)
IRS Payroll Taxes W/H		(287.07)
Rental Security Deposit		1,950.00
Notes Payable		243,000.00
Capital Lease Payable		333,442.73
Capital Lease Payable #2		420,000.00
		<hr/>
Total Current Liabilities		1,083,721.70
Deferred Inflows of Resources		
Deferred Revenue		1,218,020.01
		<hr/>
Total Deferred Inflows of Resources		<u>1,218,020.01</u>

Fenton FPD - General
 Balance Sheet - Governmental Funds - Modified Accrual Basis
 February 28, 2018

Total Liabilities		2,301,741.71
Fund Balance		
Nonspendable	350.00	
Fund Balance-Assigned	2,875,000.00	
Fund Balance - Unassigned	5,939,212.61	
Excess Revenue over (under) Ex	<u>2,735,132.00</u>	
Total Fund Balance		<u>11,549,694.61</u>
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>13,851,436.32</u></u>

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2018

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 127,101.00	86.27	\$ 3,992,523.99	99.10
Interest Income	2,305.77	1.57	2,305.77	0.06
Miscellaneous Revenue	253.14	0.17	628.14	0.02
Permit Revenue	13,720.00	9.31	27,965.00	0.69
Rental Income	1,450.00	0.98	2,900.00	0.07
Sale of Fixed Assets	2,500.00	1.70	2,500.00	0.06
Total Revenues	<u>147,329.91</u>	<u>100.00</u>	<u>4,028,822.90</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>147,329.91</u>	<u>100.00</u>	<u>4,028,822.90</u>	<u>100.00</u>
Expenditures				
Salaries	320,191.70	217.33	636,015.18	15.79
Salaries OT	6,574.81	4.46	13,944.16	0.35
Depreciated Assets	3,999.99	2.71	274,315.48	6.81
Payroll Taxes	24,404.19	16.56	48,584.91	1.21
Office Supplies	3,673.83	2.49	5,920.66	0.15
IT Expenses	6,549.50	4.45	7,125.00	0.18
Gas & Oil-Fuel	3,513.59	2.38	7,370.51	0.18
Bank Charges	3.00	0.00	6.00	0.00
Equipment Purchases	2,421.65	1.64	2,425.69	0.06
Dues & Subscriptions	421.30	0.29	1,317.30	0.03
Insurance - General	18,641.32	12.65	36,712.76	0.91
Insurance - Employee	90,634.54	61.52	173,799.14	4.31
Professional Fees	12,476.75	8.47	15,951.78	0.40
Building Maintenance	3,011.06	2.04	6,841.96	0.17
Equipment Maintenance	(128.03)	(0.09)	1,511.53	0.04
Vehicle Maintenance	10,824.45	7.35	11,274.64	0.28
Workers Comp Claims	0.00	0.00	309.40	0.01
Rental Management Fee	116.00	0.08	232.00	0.01
Mortgage Interest Payments	326.63	0.22	653.26	0.02
Doctors Fees	0.00	0.00	616.00	0.02
Misc. Expenses	310.18	0.21	659.05	0.02
Training & Education	5,932.91	4.03	11,721.09	0.29
Uniforms	6,424.33	4.36	26,680.36	0.66
Supplies-Cleaning & Maint.	2,451.89	1.66	3,347.95	0.08
Utilities	3,231.74	2.19	6,355.09	0.16
Total Expenditures	<u>526,007.33</u>	<u>357.03</u>	<u>1,293,690.90</u>	<u>32.11</u>
Excess Revenue over (under) Expenditur	<u>\$ (378,677.42)</u>	<u>(257.03)</u>	<u>\$ 2,735,132.00</u>	<u>67.89</u>

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2018

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 127,101.00	86.27	\$ 3,992,523.99	99.10
Reliance Bank Interst	2,305.77	1.57	2,305.77	0.06
Misc Income	253.14	0.17	253.14	0.01
Fire Reports	0.00	0.00	375.00	0.01
Permit Revenue	13,720.00	9.31	13,720.00	0.34
Building Permits	0.00	0.00	14,045.00	0.35
Re-Occupancy Fees	0.00	0.00	200.00	0.00
Upper End Property	1,450.00	0.98	2,900.00	0.07
Sale of Fixed Assets	2,500.00	1.70	2,500.00	0.06
Total Revenues	147,329.91	100.00	4,028,822.90	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	147,329.91	100.00	4,028,822.90	100.00
Expenditures				
Salaries-Firefighters	266,476.79	180.87	528,632.86	13.12
Salaries-Fire Chief	6,619.20	4.49	13,238.40	0.33
Salaries-Deputy Chiefs	29,715.87	20.17	60,359.24	1.50
Salaries-Admin Assistants	4,798.78	3.26	9,597.56	0.24
Salaries-Office Manager	3,682.56	2.50	7,365.12	0.18
Salaries-Fire Marshall	6,736.00	4.57	13,472.00	0.33
Salaries-Inspectors	2,162.50	1.47	3,350.00	0.08
Payroll Overtime-FF	6,574.81	4.46	13,944.16	0.35
Sentinel	0.00	0.00	37,924.05	0.94
Target Solutions	0.00	0.00	7,262.00	0.18
Bullex	0.00	0.00	1,833.44	0.05
Emergency Services	0.00	0.00	223,296.00	5.54
Slyman Bros Appliance	3,999.99	2.71	3,999.99	0.10
FICA/ Medicare	24,404.19	16.56	48,584.91	1.21
Marco	36.40	0.02	36.40	0.00
Office Source	102.09	0.07	306.85	0.01
Commerce Bank-VISA	2,883.17	1.96	3,812.59	0.09
ADP Screening Services	338.55	0.23	422.61	0.01
Wal-Mart	22.68	0.02	22.68	0.00
Summer One	148.14	0.10	384.26	0.01
The Emblem Authority	0.00	0.00	714.00	0.02
Quantum Technologies	0.00	0.00	78.47	0.00
Kimberly Smith	142.80	0.10	142.80	0.00
Image Trend	5,974.00	4.05	5,974.00	0.15
First Watch	575.50	0.39	1,151.00	0.03
Sieveking	3,513.59	2.38	7,370.51	0.18
Commerce Bank	3.00	0.00	6.00	0.00
Sentinel Emergency Solutions	1,275.45	0.87	938.60	0.02
Lowe's	407.55	0.28	748.44	0.02
Fluid Air Products	738.65	0.50	738.65	0.02
MAPERS	70.00	0.05	70.00	0.00
Backstoppers	105.00	0.07	105.00	0.00
Center for Public Safety	0.00	0.00	861.00	0.02
Commerce Bank-VISA	146.30	0.10	146.30	0.00
MABOI	0.00	0.00	35.00	0.00
IAAI	100.00	0.07	100.00	0.00
McNeil & Company	250.19	0.17	250.19	0.01
Lakenan	105.00	0.07	105.00	0.00

See Accountant's Compilatic 27 port - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2018

	Current Month		Year to Date	
MO Employers Mutual	15,602.45	10.59	31,204.92	0.77
Standard Insurance	2,683.68	1.82	5,152.65	0.13
Delta Dental	5,323.86	3.61	10,418.08	0.26
United Healthcare	93,923.95	63.75	180,904.26	4.49
Eyemed	306.50	0.21	629.72	0.02
Quality Benefits	2,208.18	1.50	4,314.16	0.11
J W Terrill	7.28	0.00	487.76	0.01
Insurance Reimbursements	(11,135.23)	(7.56)	(22,954.84)	(0.57)
Rognan & Associates	0.00	0.00	1,225.00	0.03
Spector, Wolfe, McLaughlin	1,508.15	1.02	2,669.10	0.07
Darla Sansoucie	0.00	0.00	224.00	0.01
Paylocity	727.03	0.49	1,097.77	0.03
ArchImages	10,241.57	6.95	10,241.57	0.25
Aon Consulting	0.00	0.00	494.34	0.01
Blue Chip Exterminating	124.08	0.08	183.06	0.00
Buildingstars	160.30	0.11	320.60	0.01
Commerce Bank-VISA	169.57	0.12	832.09	0.02
BRDA Electric	385.18	0.26	546.18	0.01
Scott Lee Heating	0.00	0.00	1,811.60	0.04
STL Automatic Door	594.48	0.40	1,570.98	0.04
Merlo Plumbing	1,577.45	1.07	1,577.45	0.04
Sentinel Emergency Solutions	221.45	0.15	629.57	0.02
Rescue Repair	0.00	0.00	1,079.52	0.03
Kelly's Auto Repair	0.00	0.00	52.10	0.00
Commerce Bank-VISA	0.00	0.00	88.91	0.00
Lowe's	0.00	0.00	10.91	0.00
R-O-M	(428.45)	(0.29)	(428.45)	(0.01)
CRS-Crest Industries	78.97	0.05	78.97	0.00
Sentinel Emergency Solutions	2,125.12	1.44	2,125.12	0.05
Affton Radiator	8,408.37	5.71	8,408.37	0.21
CIT Trucks	0.00	0.00	329.97	0.01
Kelly's Auto Repair	247.03	0.17	337.92	0.01
Commerce Bank-VISA	43.93	0.03	43.93	0.00
Purcell Tire Company	0.00	0.00	29.33	0.00
Mercy Corp Health	0.00	0.00	309.40	0.01
Rental Management Fee	116.00	0.08	232.00	0.01
Reliance Bank	326.63	0.22	653.26	0.02
Depaul Medical Group	0.00	0.00	616.00	0.02
Commerce Bank-VISA	310.18	0.21	537.77	0.01
Petty Cash	0.00	0.00	42.47	0.00
Sam's	0.00	0.00	78.81	0.00
Pattonville FPD	595.00	0.40	595.00	0.01
Tri-County Training Consortium	0.00	0.00	4,803.75	0.12
Commerce Bank-VISA	4,467.95	3.03	5,052.38	0.13
Gina Anderson	32.73	0.02	32.73	0.00
Across The Street Productions	0.00	0.00	400.00	0.01
Tim Buehne	330.37	0.22	330.37	0.01
I-Women	465.50	0.32	465.50	0.01
Mike Martin	41.36	0.03	41.36	0.00
Leon Uniform Company	723.83	0.49	986.27	0.02
Sentinel Emergency Solutions	0.00	0.00	83.19	0.00
Schuhmacher Fire Equip	0.00	0.00	518.72	0.01
Leo Ellebrecht	3,694.60	2.51	5,595.80	0.14
Weber Fire & Safety	0.00	0.00	28.88	0.00
Firemaster	1,873.65	1.27	2,993.37	0.07
WFM Specialty Tees	52.50	0.04	52.50	0.00
Commerce Bank-VISA	79.75	0.05	79.75	0.00
Employee Uniform Reimbursement	0.00	0.00	16,341.88	0.41
Grainger	338.31	0.23	880.42	0.02

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

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2018

	Current Month		Year to Date	
Lowes	76.66	0.05	85.12	0.00
Sam's Club	757.72	0.51	776.09	0.02
Commerce Bank-VISA	43.28	0.03	69.93	0.00
Batteries Plus Bulbs	0.00	0.00	300.47	0.01
Cratex Packaging	1,166.92	0.79	1,166.92	0.03
Wal-Mart	69.00	0.05	69.00	0.00
Missouri-American Water	0.00	0.00	38.00	0.00
Laclede Gas Company	1,376.84	0.93	2,417.56	0.06
AmerenUE	1,455.83	0.99	3,020.29	0.07
MSD	260.99	0.18	603.08	0.01
Aspen Waste Systems	138.08	0.09	276.16	0.01
Total Expenditures	526,007.33	357.03	1,293,690.90	32.11
Excess Revenue over (under) Expenditur	\$ (378,677.42)	(257.03)	\$ 2,735,132.00	67.89

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 127,101.00	\$ 54,612.24	\$ 3,992,523.99	\$ 2,428,781.66
Interest Income	2,305.77	0.00	2,305.77	0.00
Miscellaneous Revenue	253.14	340.85	628.14	628.65
Permit Revenue	13,720.00	17,737.00	27,965.00	21,355.00
Rental Income	1,450.00	1,450.00	2,900.00	2,900.00
Sale of Fixed Assets	2,500.00	0.00	2,500.00	0.00
Loan Proceeds	0.00	0.00	0.00	370,816.23
Total Revenues	147,329.91	74,140.09	4,028,822.90	2,824,481.54
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	147,329.91	74,140.09	4,028,822.90	2,824,481.54
Expenditures				
Salaries	320,191.70	228,527.57	636,015.18	448,508.93
Salaries OT	6,574.81	5,512.98	13,944.16	12,047.56
Depreciated Assets	3,999.99	0.00	274,315.48	369,076.00
Payroll Taxes	24,404.19	17,908.57	48,584.91	35,246.32
Office Supplies	3,673.83	742.96	5,920.66	1,759.32
IT Expenses	6,549.50	0.00	7,125.00	0.00
Gas & Oil-Fuel	3,513.59	2,906.22	7,370.51	4,978.00
Bank Charges	3.00	3.00	6.00	192.94
Equipment Purchases	2,421.65	660.00	2,425.69	1,347.13
Dues & Subscriptions	421.30	619.20	1,317.30	4,207.20
Insurance - General	18,641.32	20,533.26	36,712.76	41,148.75
Insurance - Employee	90,634.54	86,888.44	173,799.14	173,272.43
Professional Fees	12,476.75	4,775.30	15,951.78	7,111.70
Building Maintenance	3,011.06	3,775.38	6,841.96	4,985.97
Equipment Maintenance	(128.03)	3,849.15	1,511.53	5,141.96
Vehicle Maintenance	10,824.45	1,302.65	11,274.64	44,997.37
Lease Expense	0.00	0.00	0.00	1,740.23
Workers Comp Claims	0.00	0.00	309.40	0.00
Rental Management Fee	116.00	116.00	232.00	232.00
Mortgage Interest Payments	326.63	373.30	653.26	746.60
Doctors Fees	0.00	0.00	616.00	16.00
Misc. Expenses	310.18	67.05	659.05	67.05
Training & Education	5,932.91	932.37	11,721.09	6,524.37
Uniforms	6,424.33	137.00	26,680.36	19,597.89
Supplies-Cleaning & Maint.	2,451.89	1,441.20	3,347.95	2,029.53
Utilities	3,231.74	2,833.94	6,355.09	6,102.19
Total Expenditures	526,007.33	383,905.54	1,293,690.90	1,191,077.44
Excess Revenue over (under) Expenditur	\$ (378,677.42)	\$ (309,765.45)	\$ 2,735,132.00	\$ 1,633,404.10

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 127,101.00	\$ 54,612.24	\$ 3,992,523.99	\$ 2,428,781.66
Reliance Bank Interst	2,305.77	0.00	2,305.77	0.00
Misc Income	253.14	340.85	253.14	628.65
Fire Reports	0.00	0.00	375.00	0.00
Permit Revenue	13,720.00	0.00	13,720.00	0.00
Building Permits	0.00	17,737.00	14,045.00	21,355.00
Re-Occupancy Fees	0.00	0.00	200.00	0.00
Upper End Property	1,450.00	1,450.00	2,900.00	2,900.00
Sale of Fixed Assets	2,500.00	0.00	2,500.00	0.00
Loan Proceeds	0.00	0.00	0.00	370,816.23
Total Revenues	147,329.91	74,140.09	4,028,822.90	2,824,481.54
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	147,329.91	74,140.09	4,028,822.90	2,824,481.54
Expenditures				
Salaries-Firefighters	266,476.79	173,957.02	528,632.86	341,487.85
Salaries-Fire Chief	6,619.20	7,320.33	13,238.40	14,640.65
Salaries-Deputy Chiefs	29,715.87	28,392.52	60,359.24	54,665.03
Salaries-Admin Assistants	4,798.78	5,061.12	9,597.56	10,122.24
Salaries-Office Manager	3,682.56	3,825.84	7,365.12	7,651.68
Salaries-Fire Marshall	6,736.00	8,343.54	13,472.00	16,687.08
Salaries-Medical Officer	0.00	1,627.20	0.00	3,254.40
Salaries-Inspectors	2,162.50	0.00	3,350.00	0.00
Payroll Overtime-FF	6,574.81	5,512.98	13,944.16	12,047.56
Depreciated Assets	0.00	0.00	0.00	369,076.00
Sentinel	0.00	0.00	37,924.05	0.00
Target Solutions	0.00	0.00	7,262.00	0.00
Bullex	0.00	0.00	1,833.44	0.00
Emergency Services	0.00	0.00	223,296.00	0.00
Slyman Bros Appliance	3,999.99	0.00	3,999.99	0.00
FICA/ Medicare	24,404.19	17,908.57	48,584.91	35,246.32
Marco	36.40	41.60	36.40	41.60
Copying Concepts	0.00	201.74	0.00	314.16
Office Source	102.09	169.33	306.85	580.91
St. Louis County Treasurer	0.00	180.00	0.00	588.00
Commerce Bank-VISA	2,883.17	101.10	3,812.59	112.71
MO Lawyers Media	0.00	30.24	0.00	64.96
Safeguard	0.00	0.00	0.00	38.03
MO Vocational Enterprises	0.00	18.95	0.00	18.95
ADP Screening Services	338.55	0.00	422.61	0.00
Wal-Mart	22.68	0.00	22.68	0.00
Summer One	148.14	0.00	384.26	0.00
The Emblem Authority	0.00	0.00	714.00	0.00
Quantum Technologies	0.00	0.00	78.47	0.00
Kimberly Smith	142.80	0.00	142.80	0.00
Image Trend	5,974.00	0.00	5,974.00	0.00
First Watch	575.50	0.00	1,151.00	0.00
Sieeking	3,513.59	2,906.22	7,370.51	4,978.00
Commerce Bank	3.00	3.00	6.00	192.94
Sentinel Emergency Solutions	1,275.45	660.00	938.60	660.00

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Commerce Bank-VISA	0.00	0.00	0.00	687.13
Lowe's	407.55	0.00	748.44	0.00
Fluid Air Products	738.65	0.00	738.65	0.00
GSLAFCA	0.00	460.00	0.00	460.00
MACFPD	0.00	0.00	0.00	2,400.00
MAPERS	70.00	0.00	70.00	80.00
Backstoppers	105.00	0.00	105.00	120.00
Center for Public Safety	0.00	0.00	861.00	968.00
Commerce Bank-VISA	146.30	159.20	146.30	179.20
MABOI	0.00	0.00	35.00	0.00
IAAI	100.00	0.00	100.00	0.00
McNeil & Company	250.19	152.00	250.19	445.24
Lakenan	105.00	120.00	105.00	120.00
MO Employers Mutual	15,602.45	17,423.28	31,204.92	34,846.56
Standard Insurance	2,683.68	2,837.98	5,152.65	5,736.95
Delta Dental	5,323.86	5,203.12	10,418.08	10,313.05
United Healthcare	93,923.95	92,179.64	180,904.26	182,338.77
Eyemed	306.50	339.16	629.72	678.32
Quality Benefits	2,208.18	146.18	4,314.16	1,725.10
J W Terrill	7.28	0.00	487.76	0.00
Insurance Reimbursements	(11,135.23)	(10,979.66)	(22,954.84)	(21,782.81)
Rognan & Associates	0.00	0.00	1,225.00	0.00
Spector, Wolfe, McLaughlin	1,508.15	0.00	2,669.10	0.00
Lashly & Baer, PC	0.00	352.00	0.00	352.00
Thomas Lang	0.00	2,808.00	0.00	4,572.00
Darla Sansoucie	0.00	0.00	224.00	184.00
Paylocity	727.03	641.86	1,097.77	1,030.26
ArchImages	10,241.57	973.44	10,241.57	973.44
Aon Consulting	0.00	0.00	494.34	0.00
Blue Chip Exterminating	124.08	66.60	183.06	99.60
Buildingstars	160.30	183.20	320.60	366.40
CK Power	0.00	0.00	0.00	680.56
Zumwalt	0.00	0.00	0.00	289.52
Commerce Bank-VISA	169.57	5.58	832.09	29.89
BRDA Electric	385.18	880.00	546.18	880.00
Sauder Plumbing	0.00	2,640.00	0.00	2,640.00
Scott Lee Heating	0.00	0.00	1,811.60	0.00
STL Automatic Door	594.48	0.00	1,570.98	0.00
Merlo Plumbing	1,577.45	0.00	1,577.45	0.00
Sentinel Emergency Solutions	221.45	2,189.70	629.57	2,803.53
Rescue Repair	0.00	1,147.02	1,079.52	1,147.02
K&K Supply	0.00	38.19	0.00	346.26
Kelly's Auto Repair	0.00	31.98	52.10	53.56
Commerce Bank-VISA	0.00	442.26	88.91	791.59
Lowe's	0.00	0.00	10.91	0.00
R-O-M	(428.45)	0.00	(428.45)	0.00
CRS-Crest Industries	78.97	0.00	78.97	0.00
Sentinel Emergency Solutions	2,125.12	0.00	2,125.12	333.05
Afton Radiator	8,408.37	0.00	8,408.37	1,619.03
CIT Trucks	0.00	160.57	329.97	12,494.34
Fabick	0.00	0.00	0.00	28,264.28
Kelly's Auto Repair	247.03	116.53	337.92	1,190.18
Commerce Bank-VISA	43.93	257.51	43.93	328.45
Public Safety Outfitters	0.00	638.02	0.00	638.02
Don's Automotive	0.00	130.02	0.00	130.02
Purcell Tire Company	0.00	0.00	29.33	0.00
Lease Interest	0.00	0.00	0.00	1,740.23
Mercy Corp Health	0.00	0.00	309.40	0.00

See Accountant's Compilation 3 2 port - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Rental Management Fee	116.00	116.00	232.00	232.00
Reliance Bank	326.63	373.30	653.26	746.60
SSM Health	0.00	0.00	0.00	16.00
Depaul Medical Group	0.00	0.00	616.00	0.00
Commerce Bank-VISA	310.18	67.05	537.77	67.05
Petty Cash	0.00	0.00	42.47	0.00
Sam's	0.00	0.00	78.81	0.00
Pattonville FPD	595.00	0.00	595.00	0.00
SSM St. Mary's	0.00	0.00	0.00	102.00
Tri-County Training Consortium	0.00	0.00	4,803.75	5,490.00
Central Jackson County FD	0.00	800.00	0.00	800.00
Jefferson Cty Fire Investigato	0.00	240.00	0.00	240.00
Commerce Bank-VISA	4,467.95	19.87	5,052.38	19.87
Gina Anderson	32.73	0.00	32.73	0.00
Across The Street Productions	0.00	0.00	400.00	0.00
Tim Buehne	330.37	0.00	330.37	0.00
I-Women	465.50	0.00	465.50	0.00
Mike Martin	41.36	0.00	41.36	0.00
Training Reimbursements	0.00	(127.50)	0.00	(127.50)
Leon Uniform Company	723.83	0.00	986.27	0.00
Sentinel Emergency Solutions	0.00	0.00	83.19	59.20
Schuhmacher Fire Equip	0.00	0.00	518.72	0.00
Leo Ellebrecht	3,694.60	118.80	5,595.80	271.60
Weber Fire & Safety	0.00	18.20	28.88	18.20
Firemaster	1,873.65	0.00	2,993.37	0.00
WFM Specialty Tees	52.50	0.00	52.50	0.00
Commerce Bank-VISA	79.75	0.00	79.75	0.00
Employee Uniform Reimbursement	0.00	0.00	16,341.88	19,248.89
Grainger	338.31	190.20	880.42	458.10
Lowes	76.66	129.02	85.12	166.42
Sam's Club	757.72	508.08	776.09	781.02
Commerce Bank-VISA	43.28	0.00	69.93	10.09
Batteries Plus Bulbs	0.00	613.90	300.47	613.90
Cratex Packaging	1,166.92	0.00	1,166.92	0.00
Wal-Mart	69.00	0.00	69.00	0.00
Missouri-American Water	0.00	0.00	38.00	125.41
Laclede Gas Company	1,376.84	1,022.62	2,417.56	2,001.89
AmerenUE	1,455.83	1,455.11	3,020.29	3,087.65
MSD	260.99	214.77	603.08	604.36
Aspen Waste Systems	138.08	141.44	276.16	282.88
Total Expenditures	526,007.33	383,905.54	1,293,690.90	1,191,077.44
Excess Revenues over (under) Expenditu	\$ (378,677.42)	\$ (309,765.45)	\$ 2,735,132.00	\$ 1,633,404.10

Fenton FPD - Ambulance
Balance Sheet - Governmental Funds - Modified Accrual Basis
February 28, 2018

ASSETS

Current Assets		
Commerce Bank - 3844	\$	2,160,185.51
Reliance Bank - 3181		56,188.13
Investment Account		769,964.43
Taxes Receivable - Current		1,276,071.60
Allowance Uncollectible Taxes		636,922.27
Due From General		20,048.16
Prepaid Expenses		43,423.09
		<hr/>
Total Current Assets		4,962,803.19
Property and Equipment		<hr/>
Total Property and Equipment		0.00
Other Assets		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>4,962,803.19</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$	13,227.64
Accrued Salaries Payable		26,637.58
		<hr/>
Total Current Liabilities		39,865.22
Deferred Inflows of Resources		
Deferred Revenue		636,922.27
		<hr/>
Total Deferred Inflows of Resources		636,922.27
		<hr/>
Total Liabilities		676,787.49
Fund Balance		
Fund Balance - Restricted		993,238.00
Fund Balance - Unassigned		2,467,689.88
Excess Revenue over (under) Ex		825,087.82
		<hr/>
Total Fund Balance		4,286,015.70
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	<u>4,962,803.19</u>

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2018

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 37,079.50	32.72	\$ 1,164,749.27	91.29
Ambulance Service Charge	76,220.80	67.25	111,055.08	8.70
Interest Income	36.26	0.03	36.39	0.00
Total Revenues	113,336.56	100.00	1,275,840.74	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	113,336.56	100.00	1,275,840.74	100.00
Expenditures				
Salaries	133,411.37	117.71	265,368.50	20.80
Salaries OT	2,817.77	2.49	5,976.06	0.47
Depreciated Assets	3,910.12	3.45	3,910.12	0.31
Payroll Taxes	10,206.64	9.01	20,313.95	1.59
Office Supplies	1,574.50	1.39	2,537.43	0.20
Gas & Oil-Fuel	1,505.82	1.33	3,158.79	0.25
Bank Charges	73.50	0.06	127.00	0.01
Equipment Purchases	0.00	0.00	146.10	0.01
Dues & Subscriptions	137.70	0.12	506.70	0.04
Insurance - General	7,989.14	7.05	15,734.04	1.23
Insurance - Employee	38,874.52	34.30	75,180.37	5.89
Professional Fee	5,347.16	4.72	11,171.68	0.88
Building Maintenance	1,290.43	1.14	2,932.24	0.23
Equipment Maintenance	4,244.77	3.75	17,443.25	1.37
Vehicle Maintenance	1,047.14	0.92	5,439.61	0.43
Workers Comp Claims	0.00	0.00	132.60	0.01
Mortgage Interest Payments	139.99	0.12	279.98	0.02
Doctors Fees	0.00	0.00	264.00	0.02
Misc Expenses	132.94	0.12	282.45	0.02
Training & Education	1,790.52	1.58	4,099.74	0.32
Uniforms	2,753.29	2.43	11,434.44	0.90
Ambulance Supplies	0.00	0.00	155.44	0.01
Supplies-Cleaning & Maint.	1,050.81	0.93	1,434.83	0.11
Utilities	1,385.02	1.22	2,723.60	0.21
Total Expenditures	219,683.15	193.83	450,752.92	35.33
Excess Revenue over (under) Expenditur	\$ (106,346.59)	(93.83)	\$ 825,087.82	64.67

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2018

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 37,079.50	32.72	\$ 1,164,749.27	91.29
Ambulance Service Charge	76,220.80	67.25	111,055.08	8.70
Reliance Bank Interest	36.26	0.03	36.39	0.00
Total Revenues	113,336.56	100.00	1,275,840.74	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	113,336.56	100.00	1,275,840.74	100.00
Expenditures				
Salaries-Fire Chief	2,836.80	2.50	5,673.60	0.44
Salaries-Deputy Chiefs	12,735.37	11.24	25,868.24	2.03
Salaries-Admin Assistants	2,056.62	1.81	4,113.24	0.32
Salaries-Office Manager	1,578.24	1.39	3,156.48	0.25
Salaries-EMT/Paramedic	114,204.34	100.77	226,556.94	17.76
Payroll OT-Ambulance	2,817.77	2.49	5,976.06	0.47
Laerdal Medical Corp	3,910.12	3.45	3,910.12	0.31
PR Taxes - FICA/ Medicare	10,206.64	9.01	20,313.95	1.59
Ambulance Exp Transfer	1,574.50	1.39	2,537.43	0.20
Ambulance Exp Transfer	1,505.82	1.33	3,158.79	0.25
Reliance Bank	73.50	0.06	127.00	0.01
Ambulance Exp Transfer	0.00	0.00	146.10	0.01
Ambulance Transfer	137.70	0.12	506.70	0.04
Ambulance Exp Transfer	7,989.14	7.05	15,734.04	1.23
Ambulance Exp Transfer	38,874.52	34.30	75,180.37	5.89
Rognan & Associates	0.00	0.00	525.00	0.04
ProClaims	0.00	0.00	4,335.23	0.34
Spector, Wolfe, McLaughlin	646.35	0.57	1,143.90	0.09
Darla Sansoucie	0.00	0.00	96.00	0.01
Paylocity	311.58	0.27	470.46	0.04
ArchImages	4,389.23	3.87	4,389.23	0.34
Aon Consulting	0.00	0.00	211.86	0.02
Ambulance Transfer	1,290.43	1.14	2,932.24	0.23
Physio-Control	272.00	0.24	6,788.24	0.53
Stryker	0.00	0.00	374.41	0.03
Airgas	328.81	0.29	374.04	0.03
SSM Health	0.00	0.00	209.57	0.02
Boundtree	2,788.62	2.46	7,799.23	0.61
St. Clare Hospital	701.50	0.62	701.50	0.05
EMSAR	0.00	0.00	732.50	0.06
Arrow International	0.00	0.00	158.85	0.01
Graphics Factory	120.00	0.11	120.00	0.01
Ambulance Transfer	33.84	0.03	184.91	0.01
K&K Car Repair	0.00	0.00	390.00	0.03
Kelly's Auto Parts	0.00	0.00	361.35	0.03
Purcell Tire	1,005.42	0.89	1,005.42	0.08
CIT Trucks	0.00	0.00	718.16	0.06
Sunset Auto	0.00	0.00	224.56	0.02
Interstate Billing Service	22.90	0.02	2,721.30	0.21
Ambulance Expl Transfer	18.82	0.02	18.82	0.00
Ambulance Exp Transfer	0.00	0.00	132.60	0.01
Reliance Bank	139.99	0.12	279.98	0.02
Ambulance Exp Transfer	0.00	0.00	264.00	0.02
Ambulance Transfer	132.94	0.12	282.45	0.02

See Accountant's Compilatic 3 6 port - Modified Accrual Basis

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2018

	Current Month		Year to Date	
Commerce Bank-VISA	325.00	0.29	325.00	0.03
SSM Health	260.00	0.23	260.00	0.02
Ambulance Exp Transfer	1,205.52	1.06	3,514.74	0.28
Ambulance Exp Transfer	2,753.29	2.43	11,434.44	0.90
Airgas USA, LLC	0.00	0.00	155.44	0.01
Ambulance Transfer	1,050.81	0.93	1,434.83	0.11
Ambulance Exp Transfer	1,385.02	1.22	2,723.60	0.21
	<hr/>		<hr/>	
Total Expenditures	219,683.15	193.83	450,752.92	35.33
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Excess Revenue over (under) Expenditur	\$ (106,346.59)	(93.83)	\$ 825,087.82	64.67
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Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 37,079.50	\$ 28,454.42	\$ 1,164,749.27	\$ 1,265,459.30
Ambulance Service Charge	76,220.80	63,008.31	111,055.08	115,981.17
Interest Income	36.26	0.00	36.39	1,149.70
Miscellaneous Revenue	0.00	36.00	0.00	36.00
Total Revenues	<u>113,336.56</u>	<u>91,498.73</u>	<u>1,275,840.74</u>	<u>1,382,626.17</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>113,336.56</u>	<u>91,498.73</u>	<u>1,275,840.74</u>	<u>1,382,626.17</u>
Expenditures				
Salaries	133,411.37	202,271.31	265,368.50	401,215.35
Salaries OT	2,817.77	7,581.51	5,976.06	12,942.84
Depreciated Assets	3,910.12	0.00	3,910.12	0.00
Payroll Taxes	10,206.64	15,390.58	20,313.95	30,357.97
Office Supplies	1,574.50	274.47	2,537.43	426.55
Gas & Oil-Fuel	1,505.82	726.55	3,158.79	1,244.49
Bank Charges	73.50	0.00	127.00	0.00
Equipment Purchases	0.00	0.00	146.10	171.78
Dues & Subscriptions	137.70	154.80	506.70	1,076.80
Insurance - General	7,989.14	5,133.31	15,734.04	10,287.18
Insurance - Employee	38,874.52	21,759.50	75,180.37	43,355.50
Professional Fee	5,347.16	1,337.66	11,171.68	9,494.18
Building Maintenance	1,290.43	943.85	2,932.24	1,246.50
Equipment Maintenance	4,244.77	105.87	17,443.25	11,186.88
Vehicle Maintenance	1,047.14	205.98	5,439.61	1,434.67
Workers Comp Claims	0.00	0.00	132.60	0.00
Mortgage Interest Payments	139.99	93.32	279.98	186.64
Doctors Fees	0.00	0.00	264.00	4.00
Misc Expenses	132.94	16.76	282.45	16.76
Training & Education	1,790.52	1,475.77	4,099.74	2,873.77
Uniforms	2,753.29	34.25	11,434.44	4,899.47
Ambulance Supplies	0.00	0.00	155.44	0.00
Supplies-Cleaning & Maint.	1,050.81	360.30	1,434.83	507.39
Utilities	1,385.02	708.50	2,723.60	1,525.54
Total Expenditures	<u>219,683.15</u>	<u>258,574.29</u>	<u>450,752.92</u>	<u>534,454.26</u>
Excess Revenue over (under) Expenditur	\$ <u>(106,346.59)</u>	\$ <u>(167,075.56)</u>	\$ <u>825,087.82</u>	\$ <u>848,171.91</u>

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 37,079.50	\$ 28,454.42	\$ 1,164,749.27	\$ 1,265,459.30
Ambulance Service Charge	0.00	70.65	0.00	70.65
Ambulance Service Charge	76,220.80	62,937.66	111,055.08	115,910.52
Investment Interest	0.00	0.00	0.00	1,149.70
Reliance Bank Interest	36.26	0.00	36.39	0.00
Misc Revenue	0.00	36.00	0.00	36.00
Total Revenues	113,336.56	91,498.73	1,275,840.74	1,382,626.17
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	113,336.56	91,498.73	1,275,840.74	1,382,626.17
Expenditures				
Salaries-Paramedics	0.00	141,123.32	0.00	281,055.90
Salaries-Fire Chief	2,836.80	1,830.05	5,673.60	3,660.13
Salaries-Deputy Chiefs	12,735.37	7,098.14	25,868.24	13,666.27
Salaries-Admin Assistants	2,056.62	1,265.28	4,113.24	2,530.56
Salaries-Office Manager	1,578.24	956.46	3,156.48	1,912.92
Salaries-EMT/Paramedic	114,204.34	43,489.26	226,556.94	85,371.97
Salaries-Medical Officer	0.00	6,508.80	0.00	13,017.60
Payroll OT-Ambulance	2,817.77	7,581.51	5,976.06	12,942.84
Laerdal Medical Corp	3,910.12	0.00	3,910.12	0.00
PR Taxes - FICA/ Medicare	10,206.64	15,390.58	20,313.95	30,357.97
Safeguard	0.00	133.73	0.00	133.73
Ambulance Exp Transfer	1,574.50	140.74	2,537.43	292.82
Ambulance Exp Transfer	1,505.82	726.55	3,158.79	1,244.49
Reliance Bank	73.50	0.00	127.00	0.00
Ambulance Exp Transfer	0.00	0.00	146.10	171.78
GSLAFCA-EMS Officers	0.00	0.00	0.00	25.00
Ambulance Transfer	137.70	154.80	506.70	1,051.80
Ambulance Exp Transfer	7,989.14	5,133.31	15,734.04	10,287.18
Ambulance Exp Transfer	38,874.52	21,759.50	75,180.37	43,355.50
Rognan & Associates	0.00	0.00	525.00	0.00
ProClaims	0.00	0.00	4,335.23	7,572.43
Spector, Wolfe, McLaughlin	646.35	0.00	1,143.90	0.00
Lashly & Baer	0.00	88.00	0.00	88.00
Thomas Lang	0.00	702.00	0.00	1,143.00
Darla Sansoucie	0.00	0.00	96.00	46.00
Paylocity	311.58	304.30	470.46	401.39
ArchImages	4,389.23	243.36	4,389.23	243.36
Aon Consulting	0.00	0.00	211.86	0.00
Ambulance Transfer	1,290.43	943.85	2,932.24	1,246.50
Physio-Control	272.00	0.00	6,788.24	6,200.04
Ositech	0.00	0.00	0.00	98.00
Stryker	0.00	0.00	374.41	232.46
Airgas	328.81	31.31	374.04	211.56
SSM Health	0.00	66.56	209.57	66.56
Boundtree	2,788.62	0.00	7,799.23	2,757.03
St. Clare Hospital	701.50	0.00	701.50	1,521.50
EMSAR	0.00	0.00	732.50	0.00
Arrow International	0.00	0.00	158.85	0.00
Graphics Factory	120.00	0.00	120.00	0.00

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

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Ambulance Transfer	33.84	8.00	184.91	99.73
K&K Car Repair	0.00	0.00	390.00	840.58
Kelly's Auto Parts	0.00	0.00	361.35	76.38
Purcell Tire	1,005.42	0.00	1,005.42	0.00
CIT Trucks	0.00	0.00	718.16	0.00
Sunset Auto	0.00	0.00	224.56	0.00
Ed Roehr Safety Products	0.00	0.00	0.00	294.00
Interstate Billing Service	22.90	0.00	2,721.30	0.00
Ambulance Expl Transfer	18.82	205.98	18.82	223.71
Ambulance Exp Transfer	0.00	0.00	132.60	0.00
Reliance Bank	139.99	93.32	279.98	186.64
Ambulance Exp Transfer	0.00	0.00	264.00	4.00
Ambulance Transfer	132.94	16.76	282.45	16.76
Commerce Bank-VISA	325.00	496.00	325.00	496.00
Jason Lee	0.00	132.00	0.00	132.00
SSM Cardinal Glennon	0.00	477.20	0.00	477.20
SSM St. Mary's	0.00	105.60	0.00	105.60
SSM Health	260.00	0.00	260.00	0.00
Ambulance Exp Transfer	1,205.52	264.97	3,514.74	1,662.97
Ambulance Exp Transfer	2,753.29	34.25	11,434.44	4,899.47
Airgas USA, LLC	0.00	0.00	155.44	0.00
Ambulance Transfer	1,050.81	360.30	1,434.83	507.39
Ambulance Exp Transfer	1,385.02	708.50	2,723.60	1,525.54
Total Expenditures	219,683.15	258,574.29	450,752.92	534,454.26
Excess Revenues over (under) Expenditu	\$ (106,346.59)	\$ (167,075.56)	\$ 825,087.82	\$ 848,171.91

Fenton FPD - Dispatch
 Balance Sheet - Governmental Funds - Modified Accrual Basis
 February 28, 2018

ASSETS

Current Assets		
Commerce Bank - 7367	\$	261,725.86
Investments		408,885.09
Taxes Receivable - Current		212,969.54
Due From General		575.40
Allowance Uncollectible Taxes		106,262.59
Prepaid Expenses		1,039.00
		<hr/>
Total Current Assets		991,457.48
Property and Equipment		<hr/>
Total Property and Equipment		0.00
Other Assets		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>991,457.48</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		880,326.89
Excess Revenue over (under) Ex		3,115.51
		<hr/>
Total Fund Balance		883,442.40
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	<u>991,457.48</u>

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2018

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 6,176.87	100.00	\$ 194,029.20	100.00
Total Revenues	<u>6,176.87</u>	100.00	<u>194,029.20</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>6,176.87</u>	100.00	<u>194,029.20</u>	100.00
Expenditures				
Dispatching Services	0.00	0.00	178,771.51	92.14
Telephone Expenses	1,688.18	27.33	2,799.41	1.44
Communication Expense	<u>4,210.50</u>	68.17	<u>9,342.77</u>	4.82
Total Expenditures	<u>5,898.68</u>	95.50	<u>190,913.69</u>	98.39
Excess Revenue over (under) Expenditur	\$ <u>278.19</u>	4.50	\$ <u>3,115.51</u>	1.61

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2018

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 6,176.87	100.00	\$ 194,029.20	100.00
Total Revenues	<u>6,176.87</u>	<u>100.00</u>	<u>194,029.20</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>6,176.87</u>	<u>100.00</u>	<u>194,029.20</u>	<u>100.00</u>
Expenditures				
Dispatching Services	0.00	0.00	178,771.51	92.14
Charter Communications	1,059.57	17.15	2,119.37	1.09
AT&T	679.61	11.00	784.04	0.40
Telephone Reimbursements	(51.00)	(0.83)	(104.00)	(0.05)
Charter Communications	1,000.00	16.19	2,000.00	1.03
Pfitzinger Graphics	820.00	13.28	820.00	0.42
Commerce Bank-VISA	712.73	11.54	712.73	0.37
Miken Technologies	1,221.67	19.78	3,095.34	1.60
CCE-911	0.00	0.00	1,460.20	0.75
Sikich	194.00	3.14	194.00	0.10
Warner Communications	0.00	0.00	476.00	0.25
Ed Roehr Safety Products	0.00	0.00	322.40	0.17
AT&T	262.10	4.24	262.10	0.14
Total Expenditures	<u>5,898.68</u>	<u>95.50</u>	<u>190,913.69</u>	<u>98.39</u>
Excess Revenue over (under) Expenditur	\$ <u>278.19</u>	<u>4.50</u>	\$ <u>3,115.51</u>	<u>1.61</u>

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 6,176.87	\$ 4,748.89	\$ 194,029.20	\$ 211,198.41
Total Revenues	<u>6,176.87</u>	<u>4,748.89</u>	<u>194,029.20</u>	<u>211,198.41</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>6,176.87</u>	<u>4,748.89</u>	<u>194,029.20</u>	<u>211,198.41</u>
Expenditures				
Dispatching Services	0.00	0.00	178,771.51	165,687.52
Telephone Expenses	1,688.18	1,753.28	2,799.41	3,283.35
Communication Expense	4,210.50	10,583.35	9,342.77	15,284.87
Depreciated Assets	<u>0.00</u>	<u>(100.00)</u>	<u>0.00</u>	<u>(350.00)</u>
Total Expenditures	<u>5,898.68</u>	<u>12,236.63</u>	<u>190,913.69</u>	<u>183,905.74</u>
Excess Revenue over (under) Expenditur	\$ <u>278.19</u>	\$ <u>(7,487.74)</u>	\$ <u>3,115.51</u>	\$ <u>27,292.67</u>

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 6,176.87	\$ 4,748.89	\$ 194,029.20	\$ 211,198.41
Total Revenues	<u>6,176.87</u>	<u>4,748.89</u>	<u>194,029.20</u>	<u>211,198.41</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>6,176.87</u>	<u>4,748.89</u>	<u>194,029.20</u>	<u>211,198.41</u>
Expenditures				
Dispatching Services	0.00	0.00	178,771.51	0.00
Central County Emergency 911	0.00	0.00	0.00	165,687.52
Depreciated Assets	0.00	(100.00)	0.00	(350.00)
Charter Communications	1,059.57	1,039.38	2,119.37	2,055.72
Verizon	0.00	873.90	0.00	1,689.63
AT&T	679.61	0.00	784.04	0.00
Telephone Reimbursements	(51.00)	(160.00)	(104.00)	(462.00)
Charter Communications	1,000.00	1,000.00	2,000.00	2,000.00
Pfzinger Graphics	820.00	824.00	820.00	2,353.00
Verizon	0.00	360.18	0.00	720.36
First Watch	0.00	575.50	0.00	1,151.00
Commerce Bank-VISA	712.73	60.00	712.73	211.94
Vinyl Images	0.00	0.00	0.00	168.23
Miken Technologies	1,221.67	916.67	3,095.34	1,833.34
Image Trend	0.00	5,800.00	0.00	5,800.00
Sentinel	0.00	1,047.00	0.00	1,047.00
CCE-911	0.00	0.00	1,460.20	0.00
Sikich	194.00	0.00	194.00	0.00
Warner Communications	0.00	0.00	476.00	0.00
Ed Roehr Safety Products	0.00	0.00	322.40	0.00
AT&T	262.10	0.00	262.10	0.00
Total Expenditures	<u>5,898.68</u>	<u>12,236.63</u>	<u>190,913.69</u>	<u>183,905.74</u>
Excess Revenues over (under) Expenditu	\$ <u>278.19</u>	\$ <u>(7,487.74)</u>	\$ <u>3,115.51</u>	\$ <u>27,292.67</u>

Fenton FPD - Pension
Balance Sheet - Governmental Funds - Modified Accrual Basis
February 28, 2018

ASSETS

Current Assets		
Commerce Bank - 2560	\$	1,000.00
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		34,582,649.43
Property and Equipment		<hr/>
Total Property and Equipment		0.00
Other Assets		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>34,582,649.43</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Due to General	\$	499,999.86
Amount Due - Emp DC Plan		6,015,359.00
		<hr/>
Total Current Liabilities		6,515,358.86
Deferred Inflows of Resources		
Deferred Revenue		212,525.18
		<hr/>
Total Deferred Inflows of Resources		212,525.18
Total Liabilities		<hr/> 6,727,884.04
Fund Balance		
Held in Trust for Emp Retire		28,668,338.63
Excess Revenue over (under) Ex		(813,573.24)
		<hr/>
Total Fund Balance		27,854,765.39
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	<u>34,582,649.43</u>

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2018

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 12,390.29	100.00	\$ 389,206.51	100.00
Total Revenues	<u>12,390.29</u>	<u>100.00</u>	<u>389,206.51</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>12,390.29</u>	<u>100.00</u>	<u>389,206.51</u>	<u>100.00</u>
Expenditures				
Benefit Payments	<u>1,202,779.75</u>	<u>9,707.44</u>	<u>1,202,779.75</u>	<u>309.03</u>
Total Expenditures	<u>1,202,779.75</u>	<u>9,707.44</u>	<u>1,202,779.75</u>	<u>309.03</u>
Excess Revenue over (under) Expenditur	\$ <u>(1,190,389.46)</u>	<u>(9,607.44)</u>	\$ <u>(813,573.24)</u>	<u>(209.03)</u>

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2018

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 12,390.29	100.00	\$ 389,206.51	100.00
Total Revenues	<u>12,390.29</u>	<u>100.00</u>	<u>389,206.51</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>12,390.29</u>	<u>100.00</u>	<u>389,206.51</u>	<u>100.00</u>
Expenditures				
Voya	<u>1,202,779.75</u>	<u>9,707.44</u>	<u>1,202,779.75</u>	<u>309.03</u>
Total Expenditures	<u>1,202,779.75</u>	<u>9,707.44</u>	<u>1,202,779.75</u>	<u>309.03</u>
Excess Revenue over (under) Expenditur	\$ <u>(1,190,389.46)</u>	<u>(9,607.44)</u>	\$ <u>(813,573.24)</u>	<u>(209.03)</u>

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 12,390.29	\$ 9,497.78	\$ 389,206.51	\$ 422,396.82
Total Revenues	<u>12,390.29</u>	<u>9,497.78</u>	<u>389,206.51</u>	<u>422,396.82</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>12,390.29</u>	<u>9,497.78</u>	<u>389,206.51</u>	<u>422,396.82</u>
Expenditures				
Benefit Payments	<u>1,202,779.75</u>	<u>0.00</u>	<u>1,202,779.75</u>	<u>732,439.68</u>
Total Expenditures	<u>1,202,779.75</u>	<u>0.00</u>	<u>1,202,779.75</u>	<u>732,439.68</u>
Excess Revenue over (under) Expenditur	\$ <u>(1,190,389.46)</u>	\$ <u>9,497.78</u>	\$ <u>(813,573.24)</u>	\$ <u>(310,042.86)</u>

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 12,390.29	\$ 9,497.78	\$ 389,206.51	\$ 422,396.82
Total Revenues	<u>12,390.29</u>	<u>9,497.78</u>	<u>389,206.51</u>	<u>422,396.82</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>12,390.29</u>	<u>9,497.78</u>	<u>389,206.51</u>	<u>422,396.82</u>
Expenditures				
Voya	<u>1,202,779.75</u>	<u>0.00</u>	<u>1,202,779.75</u>	<u>732,439.68</u>
Total Expenditures	<u>1,202,779.75</u>	<u>0.00</u>	<u>1,202,779.75</u>	<u>732,439.68</u>
Excess Revenues over (under) Expenditu	\$ <u>(1,190,389.46)</u>	\$ <u>9,497.78</u>	\$ <u>(813,573.24)</u>	\$ <u>(310,042.86)</u>