

Fenton Fire Protection District

Financial Statements
~
January 2018

Rognan & Associates

ROGNAN & ASSOCIATES
Certified Public Accountants/International Consultants
616 Applecross Ct.
Saint Louis, MO 63021
Telephone (636) 391-9831
Fax (636) 391-9835
"Client Service Driven"
Website: Rognanandassociates.com
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 January 31, 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

February 27, 2018

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

JAN 31, 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				
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				
\$46,733	1%	\$83,246	\$76,586	\$31,425	(\$29,853)
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

			JAN 31, 2018	PAGE 3
GENERAL + AMBULANCE FUND COMBINED				
ACTUAL - COMPARED TO BUDGET			OVER (UNDER)	% OF
	ACTUAL	BUDGET	BUDGET	BUDGET
REVENUES				
Tax collections	\$4,993,093	\$12,812,589	(\$7,819,496)	38.97%
Building and other permits	14,245	100,000	(85,755)	14.25%
Ambulance fees, net	34,834	750,000	(715,166)	4.64%
Interest	0	45,000	(45,000)	0.00%
Miscellaneous revenue	375	8,500	(8,125)	4.41%
Rental income	1,450	17,400	(15,950)	8.33%
Financing Source - Loan Proceeds	0	0	0	
TOTAL REVENUES	\$5,043,997	\$13,733,489	(\$8,689,492)	36.73%
EXPENDITURES				
Bank service charges	\$57	\$1,500	(\$1,443)	3.80%
Building maintenance	5,473	65,464	(59,991)	8.36%
Depreciated assets - capital assets	270,315	595,992	(325,677)	45.36%
Doctors fees & medical exams	880	24,000	(23,120)	3.67%
Dues and subscriptions	1,265	23,060	(21,795)	5.49%
Election expenses	0	30,000	(30,000)	0.00%
Equipment maintenance & expensed	15,720	165,695	(149,975)	9.49%
Equipment purchases and replacement	0	0	0	
Gasoline and oil	5,510	50,500	(44,990)	10.91%
Insurance - employee - medical & dental	119,471	1,780,326	(1,660,855)	6.71%
Insurance - general	25,816	348,500	(322,684)	7.41%
Mortgage interest payments/expense	467	5,600	(5,133)	8.34%
Miscellaneous expenses	499	13,250	(12,751)	3.77%
Lease expenses - principal & interest	0	91,000	(91,000)	0.00%
Office supplies and expenses	3,210	25,800	(22,590)	12.44%
Payroll taxes	34,288	496,000	(461,712)	6.91%
Professional fees & services	9,300	219,500	(210,200)	4.24%
Rental Management Fee/repairs	116	5,200	(5,084)	2.23%
Salaries	458,307	6,661,500	(6,203,193)	6.88%
Salaries - OT	0	0	0	
Supplies - cleaning & laundry	1,280	15,000	(13,720)	8.53%
Training and education	8,097	104,751	(96,654)	7.73%
Uniforms	28,937	100,000	(71,063)	28.94%
Utilities	4,462	51,400	(46,938)	8.68%
Vehicle maintenance & repairs	4,842	88,000	(83,158)	5.50%
Work Comp Claims	442	5,000	(4,558)	8.84%
TOTAL EXPENDITURES	\$998,754	\$10,967,038	(\$9,968,284)	9.11%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$4,045,243	\$2,766,451	\$1,278,792	146.23%
General/Ambulance Overhead Transfer	\$0	\$0	\$0	
USE OF DISTRICT RESERVES				
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$4,045,243	\$2,766,451	\$1,278,792	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

			JAN 31, 2018	PAGE 4
GENERAL + AMBULANCE FUND COMBINED				
ACTUAL 2018 - COMPARED TO ACTUAL 2017	ACTUAL 2018	ACTUAL 2017	2018-2017 \$ OVER (UNDER)	2018-2017 % OVER (UNDER)
REVENUES				
Tax collections	\$4,993,093	\$3,611,174	\$1,381,919	✓ 38.27%
Building and other permits	14,245	3,618	10,627	✓ 293.73%
Ambulance fees, net	34,834	52,973	(18,139)	✓ -34.24%
Interest	0	1,149	(1,149)	-100.00%
Miscellaneous revenue	375	288	87	30.21%
Rental income	1,450	1,450	0	0.00%
Financing Source - Loan Proceeds	0	370,816	(370,816)	✓
TOTAL REVENUES	\$5,043,997	\$4,041,468	\$1,002,529	✓ 24.81%
EXPENDITURES				
Bank service charges	\$57	\$190	(\$133)	-70.00%
Building maintenance	5,473	1,514	3,959	✓ 261.49%
Depreciated assets - capital assets	270,315	369,076	(98,761)	✓ -26.76%
Doctors fees & medical exams	880	20	860	4300.00%
Dues and subscriptions	1,265	4,510	(3,245)	-71.95%
Election expenses	0	0	0	
Equipment maintenance & expensed	15,720	12,374	3,346	27.04%
Equipment purchases and replacement	0	859	(859)	
Gasoline and oil	5,510	2,590	2,920	112.74%
Insurance - employee - medical & dental	119,471	107,980	11,491	10.64%
Insurance - general	25,816	25,769	47	0.18%
Mortgage interest payments/expense	467	466	1	0.21%
Miscellaneous expenses	499	0	499	
Lease expenses - principal & interest	0	1,740	(1,740)	
Office supplies and expenses	3,210	1,168	2,042	174.83%
Payroll taxes	34,288	32,305	1,983	6.14%
Professional fees & services	9,300	10,493	(1,193)	-11.37%
Rental Management Fee/repairs	116	116	0	0.00%
Salaries	447,780	418,925	28,855	✓ 6.89%
Salaries - OT	10,527	11,896	(1,369)	-11.51%
Supplies - cleaning & laundry	1,280	735	545	74.15%
Training and education	8,097	6,990	1,107	15.84%
Uniforms	28,937	24,326	4,611	18.96%
Utilities	4,462	4,086	376	✓ 9.20%
Vehicle maintenance & repairs	4,842	44,924	(40,082)	-89.22%
Work Comp Claims	442	0	442	
TOTAL EXPENDITURES	\$998,754	\$1,083,052	(\$84,298)	✓ -7.78%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$4,045,243	\$2,958,416	\$1,086,827	✓ 136.74%
General/Ambulance Overhead Transfer	\$0	\$0	\$0	
USE OF DISTRICT RESERVES	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$4,045,243	\$2,958,416	\$1,086,827	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET - ALL	FUNDS			JAN 31, 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				JAN 31, 2018	PAGE 6
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	TOTAL
REVENUES						
Tax collections	\$3,865,423	\$1,127,670	\$4,993,093	\$187,852	\$376,816	\$5,557,761
Building and other permits	14,245		14,245			14,245
Ambulance fees, net		34,834	34,834			34,834
Interest	0	0	0	0	0	0
Miscellaneous revenue	375	0	375			375
Miscellaneous expenses	1,450		1,450			1,450
Lease expenses - principal & interest	0		0			0
TOTAL REVENUES	\$3,881,493	\$1,162,504	\$5,043,997	\$187,852	\$376,816	\$5,608,665
EXPENDITURES						
Bank service charges	\$3	\$54	\$57			\$57
Building maintenance	3,831	1,642	5,473			5,473
Depreciated assets - capital assets	270,315	0	270,315	0		270,315
Doctors fees & medical exams	616	264	880			880
Dues and subscriptions	896	369	1,265			1,265
Election expenses	0	0	0			0
Equipment maintenance & expensed	2,220	13,500	15,720			15,720
Equipment purchases and replacement	0	0	0			0
Gasoline and oil	3,857	1,653	5,510			5,510
Insurance - employee - medical & dental	83,165	36,306	119,471			119,471
Insurance - general	18,071	7,745	25,816			25,816
Mortgage interest payments/expense	327	140	467			467
Miscellaneous expenses	349	150	499			499
Lease expenses - principal & interest	0	0	0			0
Office supplies and expenses	2,247	963	3,210			3,210
Payroll taxes	24,181	10,107	34,288			34,288
Professional fees & services	3,475	5,825	9,300			9,300
Rental Management Fee/repairs	116	0	116			116
Salaries	323,192	135,115	458,307			458,307
Salaries - OT	0	0	0			0
Supplies - cleaning & laundry	896	384	1,280			1,280
Training and education	5,788	2,309	8,097			8,097
Uniforms	20,256	8,681	28,937			28,937
Utilities	3,124	1,338	4,462	6,243		10,705
Vehicle maintenance & repairs	450	4,392	4,842			4,842
Work Comp Claims	309	133	442			442
Dispatch - CCE-911			0	178,772		178,772
Pension Contribution			0		0	0
TOTAL EXPENDITURES	\$767,684	\$231,070	998,754	\$185,015	\$0	\$1,183,769
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)	\$3,113,809	\$931,434	\$4,045,243	\$2,837	\$376,816	\$4,424,896
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)	\$3,113,809	\$931,434	\$4,045,243	\$2,837	\$382,783	\$4,430,863

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS				JAN 31, 2018	PAGE 7
	OVER (UNDER) BUDGET					
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	TOTAL
REVENUES						
Tax collections	(\$6,053,610)	(\$1,765,886)	(\$7,819,496)	(\$294,021)	(\$590,683)	(\$8,704,200)
Building and other permits	(85,755)	0	(85,755)	0	0	(85,755)
Ambulance fees, net	0	(715,166)	(715,166)	0	0	(715,166)
Interest	(35,000)	(10,000)	(45,000)	(2,000)	(500,000)	(547,000)
Miscellaneous revenue	(7,625)	(500)	(8,125)	0	0	(8,125)
Rental income	(15,950)	0	(15,950)	0	0	(15,950)
Financing Source - Loan Proceeds	0	0	0	0	0	0
TOTAL REVENUES	(\$6,197,940)	(\$2,491,552)	(\$8,689,492)	(\$296,021)	(\$1,090,683)	(\$10,076,196)
EXPENDITURES						
Bank service charges	(\$1,497)	\$54	(\$1,443)	\$0	\$0	(\$1,443)
Building maintenance	(41,994)	(17,997)	(59,991)	0	0	(59,991)
Depreciated assets - capital assets	(318,377)	(7,300)	(325,677)	(12,900)	0	(338,577)
Doctors fees & medical exams	(16,184)	(6,936)	(23,120)	0	0	(23,120)
Dues and subscriptions	(15,866)	(5,929)	(21,795)	0	0	(21,795)
Election expenses	(21,000)	(9,000)	(30,000)	0	0	(30,000)
Equipment maintenance & expensed	(78,755)	(71,220)	(149,975)	0	0	(149,975)
Equipment purchases and replacement	0	0	0	0	0	0
Gasoline and oil	(31,493)	(13,497)	(44,990)	0	0	(44,990)
Insurance - employee - medical & dental	(1,163,063)	(497,792)	(1,660,855)	0	0	(1,660,855)
Insurance - general	(225,879)	(96,805)	(322,684)	0	0	(322,684)
Mortgage interest payments/expense	(3,593)	(1,540)	(5,133)	0	0	(5,133)
Miscellaneous expenses	(8,626)	(4,125)	(12,751)	0	0	(12,751)
Lease expenses - principal & interest	(91,000)	0	(91,000)	0	0	(91,000)
Office supplies and expenses	(18,363)	(4,227)	(22,590)	0	0	(22,590)
Payroll taxes	(323,019)	(138,693)	(461,712)	0	0	(461,712)
Professional fees & services	(107,475)	(102,725)	(210,200)	0	0	(210,200)
Rental Management Fee/repairs	(5,084)	0	(5,084)	0	0	(5,084)
Salaries	(4,372,468)	(1,830,725)	(6,203,193)	0	0	(6,203,193)
Salaries - OT	0	0	0	0	0	0
Supplies - cleaning & laundry	(9,604)	(4,116)	(13,720)	0	0	(13,720)
Training and education	(49,302)	(47,352)	(96,654)	0	0	(96,654)
Uniforms	(49,744)	(21,319)	(71,063)	0	0	(71,063)
Utilities	(32,856)	(14,082)	(46,938)	(107,857)	0	(154,795)
Vehicle maintenance & repairs	(68,450)	(14,708)	(83,158)	0	0	(83,158)
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	(1,467,499)	(1,467,499)
TOTAL EXPENDITURES	(\$7,556,883)	(\$2,911,401)	(\$9,968,284)	(\$299,985)	(\$1,467,499)	(\$11,735,768)
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)	\$1,358,943	\$419,849	\$1,278,792	\$3,964	\$376,816	\$1,659,572

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS					
	PERCENT OF BUDGET USED				JAN 31, 2018	PAGE 8
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	TOTAL
REVENUES						
Tax collections	38.97%	38.97%	38.97%	38.98%	38.95%	38.97%
Building and other permits	14.25%		14.25%			14.25%
Ambulance fees, net		4.64%	4.64%			4.64%
Interest	0.00%	0.00%	0.00%	0.00%		0.00%
Miscellaneous revenue	4.69%	0.00%	4.41%			4.41%
Rental income	8.33%		8.33%			8.33%
Financing Source - Loan Proceeds						
TOTAL REVENUES	38.51%	31.81%	36.73%	38.82%	25.68%	35.76%
EXPENDITURES						
Bank service charges	0.20%		3.80%			3.80%
Building maintenance	8.36%	8.36%	8.36%			8.36%
Depreciated assets - capital assets	45.92%	0.00%	45.36%	0.00%		44.39%
Doctors fees & medical exams	3.67%	3.67%	3.67%			3.67%
Dues and subscriptions	5.35%	5.86%	5.49%			5.49%
Election expenses	0.00%	0.00%	0.00%			0.00%
Equipment maintenance & expensed	2.74%	15.93%	9.49%			9.49%
Equipment purchases and replacement						
Gasoline and oil	10.91%	10.91%	10.91%			10.91%
Insurance - employee - medical & dental	6.67%	6.80%	6.71%			6.71%
Insurance - general	7.41%	7.41%	7.41%			7.41%
Mortgage interest payments/expense	8.34%	8.33%	8.34%			8.34%
Miscellaneous expenses	3.89%	3.51%	3.77%			3.77%
Lease expenses - principal & interest	0.00%		0.00%			0.00%
Office supplies and expenses	10.90%	18.55%	12.44%			12.44%
Payroll taxes	6.96%	6.79%	6.91%			6.91%
Professional fees & services	3.13%	5.37%	4.24%			4.24%
Rental Management Fee/repairs	2.23%		2.23%			2.23%
Salaries	6.88%	6.87%	6.88%			6.88%
Salaries - OT						
Supplies - cleaning & laundry	8.53%	8.53%	8.53%			8.53%
Training and education	10.51%	4.65%	7.73%			7.73%
Uniforms	28.94%	28.94%	28.94%			28.94%
Utilities	8.68%	8.68%	8.68%	5.47%		6.47%
Vehicle maintenance & repairs	0.65%	22.99%	5.50%			5.50%
Work Comp Claims	8.83%	8.87%	8.84%			8.84%
Dispatch - CCE-911				49.94%		49.94%
Pension Contribution					0.00%	0.00%
TOTAL EXPENDITURES	9.22%	7.35%	9.11%	38.15%	0.00%	0.00%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)						

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	GENERAL FUND		JAN 31, 2018	PAGE 9
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$3,865,423	\$9,919,033	(\$6,053,610)	38.97%
Building and other permits	14,245	100,000	(85,755)	14.25%
Interest	0	35,000	(35,000)	0.00%
Miscellaneous revenue	375	8,000	(7,625)	4.69%
Rental income	1,450	17,400	(15,950)	8.33%
Financing Source - Loan Proceeds	0	0	0	
TOTAL REVENUES	\$3,881,493	\$10,079,433	(\$6,197,940)	38.51%
EXPENDITURES				
Bank service charges	\$3	\$1,500	(\$1,497)	0.20%
Building maintenance	3,831	45,825	(41,994)	8.36%
Depreciated assets - capital assets	270,315	588,692	(318,377)	45.92%
Doctors fees & medical exams	616	16,800	(16,184)	3.67%
Dues and subscriptions	896	16,762	(15,866)	5.35%
Election expenses		21,000	(21,000)	0.00%
Equipment maintenance & expensed	2,220	80,975	(78,755)	2.74%
Equipment purchases and replacement			0	
Gasoline and oil	3,857	35,350	(31,493)	10.91%
Insurance - employee - medical & dental	83,165	1,246,228	(1,163,063)	6.67%
Insurance - general	18,071	243,950	(225,879)	7.41%
Mortgage interest payments/expense	327	3,920	(3,593)	8.34%
Miscellaneous expenses	349	8,975	(8,626)	3.89%
Lease expenses - principal & interest		91,000	(91,000)	0.00%
Office supplies and expenses	2,247	20,610	(18,363)	10.90%
Payroll taxes	24,181	347,200	(323,019)	6.96%
Pension Contribution		500,000	(500,000)	
Professional fees & services	3,475	110,950	(107,475)	3.13%
Rental Management Fee/repairs	116	5,200	(5,084)	2.23%
Salaries	323,192	4,695,660	(4,372,468)	6.88%
Salaries - OT				
Supplies - cleaning & laundry	896	10,500	(9,604)	8.53%
Training and education	5,788	55,090	(49,302)	10.51%
Uniforms	20,256	70,000	(49,744)	28.94%
Utilities	3,124	35,980	(32,856)	8.68%
Vehicle maintenance & repairs	450	68,900	(68,450)	0.65%
Work Comp Claims	309	3,500	(3,191)	8.83%
TOTAL EXPENDITURES	\$767,684	\$8,324,567	(\$7,556,883)	9.22%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,113,809	\$1,754,866	(\$1,358,943)	177.44%
General/Ambulance Overhead Transfer			\$0	
TOTAL OVERHEAD TRANSFERS	\$0	\$0	\$0	
USE OF DISTRICT RESERVES	0	\$0		
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,113,809	\$1,754,866	(\$1,358,943)	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	AMBULANCE FUND		JAN 31, 2018	PAGE 10
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$1,127,670	\$2,893,556	(\$1,765,886)	38.97%
Ambulance fees, net	34,834	750,000	(715,166)	4.64%
Interest	0	10,000	(10,000)	0.00%
Miscellaneous revenue	0	500	(500)	0.00%
TOTAL REVENUES	\$1,162,504	\$3,654,056	(\$2,491,552)	31.81%
EXPENDITURES				
Bank service charges	\$54	\$0	\$54	
Building maintenance	1,642	19,639	(17,997)	8.36%
Depreciated assets - capital assets		7,300	(7,300)	0.00%
Doctors fees & medical exams	264	7,200	(6,936)	3.67%
Dues and subscriptions	369	6,298	(5,929)	5.86%
Election expenses		9,000	(9,000)	0.00%
Equipment maintenance & expensed	13,500	84,720	(71,220)	15.93%
Equipment purchases and replacement			0	
Gasoline and oil	1,653	15,150	(13,497)	10.91%
Insurance - employee - medical & dental	36,306	534,098	(497,792)	6.80%
Insurance - general	7,745	104,550	(96,805)	7.41%
Mortgage interest payments/expense	140	1,680	(1,540)	8.33%
Miscellaneous expenses	150	4,275	(4,125)	3.51%
Lease expenses - principal & interest			0	
Office supplies and expenses	963	5,190	(4,227)	18.55%
Payroll taxes	10,107	148,800	(138,693)	6.79%
Professional fees & services	5,825	108,550	(102,725)	5.37%
Rental Management Fee/repairs			0	
Salaries	135,115	1,965,840	(1,830,725)	6.87%
Salaries - OT			0	
Supplies - cleaning & laundry	384	4,500	(4,116)	8.53%
Training and education	2,309	49,661	(47,352)	4.65%
Uniforms	8,681	30,000	(21,319)	28.94%
Utilities	1,338	15,420	(14,082)	8.68%
Vehicle maintenance & repairs	4,392	19,100	(14,708)	22.99%
Work Comp Claims	133	1,500	(1,367)	8.87%
TOTAL EXPENDITURES	\$231,070	\$3,142,471	(\$2,911,401)	7.35%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$931,434	\$511,585	\$419,849	0.00%
General/Ambulance Overhead Transfer			0	
USE OF DISTRICT RESERVES	0			
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$931,434	\$511,585	\$419,849	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	PENSION FUND		JAN 31, 2018	PAGE 11
			OVER (UNDER)	% OF
	ACTUAL	BUDGET	BUDGET	BUDGET
REVENUES				
Tax collections	\$376,816	\$967,499	(\$590,683)	38.95%
General Fund - additional contribution	0	500,000	(500,000)	
TOTAL REVENUES	\$376,816	\$1,467,499	(\$1,090,683)	25.68%
EXPENDITURES				
Pension Fund Premium	\$0	\$1,467,499	(\$1,467,499)	0.00%
TOTAL EXPENDITURES	\$0	\$1,467,499	(\$1,467,499)	0.00%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$376,816	\$0	\$376,816	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	DISPATCH FUND		JAN 31, 2018	PAGE 12
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$187,852	\$481,873	(\$294,021)	38.98%
Interest	0	2,000	(2,000)	0.00%
TOTAL REVENUES	\$187,852	\$483,873	(\$296,021)	38.82%
EXPENDITURES				
Dispatching fees	\$178,772	\$358,000	(\$179,228)	49.94%
Telephone	1,111	22,700	(21,589)	4.89%
Communication expenses	5,132	91,400	(86,268)	5.61%
Depreciated assets	0	12,900	(12,900)	0.00%
Auditing expense	0		0	
TOTAL EXPENDITURES	\$185,015	\$485,000	(\$299,985)	38.15%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$2,837	(\$1,127)	\$3,964	-251.73%
USE OF DISTRICT RESERVES/TRANSFERS	\$0	\$1,127	(\$1,127)	0.00%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$2,837	\$0	\$0	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	GENERAL FUND		JAN 31, 2018	PAGE 13
	2018	2017	2018-2017 \$	2018-2017 %
	ACTUAL	ACTUAL	OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$3,865,423	\$2,374,169	\$1,491,254	✓ 62.81%
Building and other permits	14,245	3,618	10,627	✓ 293.73%
Interest	0	0	0	
Miscellaneous revenue	375	288	87	30.21%
Rental income	1,450	1,450	0	0.00%
Financing Source - Loan Proceeds	0	370,816	(370,816)	✓
TOTAL REVENUES	\$3,881,493	\$2,750,341	\$1,131,152	✓ 41.13%
EXPENDITURES				
Bank service charges	\$3	\$190	(\$187)	-98.42%
Building maintenance	3,831	1,211	2,620	216.35%
Depreciated assets - capital assets	270,315	369,076	(98,761)	✓ -26.76%
Doctors fees & medical exams	616	16	600	✓ 3750.00%
Dues and subscriptions	896	3,588	(2,692)	-75.03%
Election expenses	0	0	0	
Equipment maintenance & expensed	2,220	1,293	927	71.69%
Equipment purchases and replacement	0	687	(687)	
Gasoline and oil	3,857	2,072	1,785	86.15%
Insurance - employee - medical & dental	83,165	86,384	(3,219)	-3.73%
Insurance - general	18,071	20,615	(2,544)	-12.34%
Mortgage interest payments/expense	327	373	(46)	-12.33%
Miscellaneous expenses	349	0	349	
Lease expenses - principal & interest	0	1740	(1,740)	
Office supplies and expenses	2,247	1,016	1,231	121.16%
Payroll taxes	24,181	17,338	6,843	39.47%
Professional fees & services	3,475	2,336	1,139	48.76%
Rental Management Fee/repairs	116	116	0	0.00%
Salaries	315,823	219,981	95,842	✓ 43.57%
Salaries - OT	7,369	6,535	834	
Supplies - cleaning & laundry	896	588	308	52.38%
Training and education	5,788	5,592	196	3.51%
Uniforms	20,256	19,461	795	4.09%
Utilities	3,124	3,269	(145)	-4.44%
Vehicle maintenance & repairs	450	43,695	(43,245)	✓ -98.97%
Work Comp Claims	309	0	309	
TOTAL EXPENDITURES	\$767,684	\$807,172	(\$39,488)	✓ -4.89%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,113,809	\$1,943,169	\$1,170,640	✓ 60.24%
General/Ambulance/Dispatch/Pension OH Transfer				
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,113,809	\$1,943,169	\$1,170,640	60.24%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	AMBULANCE FUND		JAN 31, 2018	PAGE 14
	2018	2017	2018-2017 \$	2018-2017 %
	ACTUAL	ACTUAL	OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$1,127,670	\$1,237,005	(\$109,335)	✓ -8.84%
Ambulance fees, net	34,834	52,973	(18,139)	✓ -34.24%
Interest	0	1,149	(1,149)	-100.00%
Miscellaneous revenue	0	0	0	
TOTAL REVENUES	\$1,162,504	\$1,291,127	(\$128,623)	✓ -9.96%
EXPENDITURES				
Bank service charges	\$54	\$0	\$54	
Building maintenance	1,642	303	1,339	441.91%
Depreciated assets - capital assets	0		0	
Doctors fees & medical exams	264	4	260	6500.00%
Dues and subscriptions	369	922	(553)	-59.98%
Election expenses	0		0	
Equipment maintenance & expensed	13,500	11,081	2,419	21.83%
Equipment purchases and replacement	0	172	(172)	
Gasoline and oil	1,653	518	1,135	219.11%
Insurance - employee - medical & dental	36,306	21,596	14,710	✓ 68.11%
Insurance - general	7,745	5,154	2,591	50.27%
Mortgage interest payments/expense	140	93	47	50.54%
Miscellaneous expenses	150	0	150	
Lease expenses - principal & interest	0		0	
Office supplies and expenses	963	152	811	533.55%
Payroll taxes	10,107	14,967	(4,860)	-32.47%
Professional fees & services	5,825	8,157	(2,332)	-28.59%
Rental Management Fee/repairs	0		0	
Salaries	131,957	198,944	(66,987)	✓ -33.67%
Salaries - OT	3,158	5,361	(2,203)	
Supplies - cleaning & laundry	384	147	237	161.22%
Training and education	2,309	1,398	911	65.16%
Uniforms	8,681	4,865	3,816	78.44%
Utilities	1,338	817	521	63.77%
Vehicle maintenance & repairs	4,392	1,229	3,163	257.36%
Work Comp Claims	133	0	133	
TOTAL EXPENDITURES	\$231,070	\$275,880	(\$44,810)	✓ -16.24%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$931,434	\$1,015,247	(\$83,813)	✓ -8.26%
General/Ambulance/Dispatch Overhead Transfer				
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$931,434	\$1,015,247	(\$83,813)	-8.26%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

			JAN 31, 2018	PAGE 15
CASH RESERVES AS OF	ACTUAL	ACTUAL	2018-2017 \$	2018-2017 %
JAN 31, 2018	JAN 31, 2018	JAN 31, 2017	OVER (UNDER)	OVER (UNDER)
GENERAL FUND:				
Cash in Bank - Commerce Bank	\$7,488,116.32	\$5,427,027.53	\$2,061,089	37.98%
Cash in Bank - FSA - Commerce Bank	4,309.65	6,248.58	(1,939)	-31.03%
Cash in Bank - HRA - Commerce Bank	9,336.72	2,130.38	7,206	338.27%
Cash in Bank - Rental Property - Commerce Bank	4,564.87	9,360.37	(4,796)	-51.23%
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	\$9,310,987.47	\$6,847,250.59	\$2,463,736.88	35.98%
AMBULANCE FUND:				
Cash in Bank - Commerce Bank	\$2,395,915.58	\$2,307,084.33	\$88,831.25	3.85%
Investment account	769,964.43	1,011,648.56	(241,684.13)	-23.89%
TOTAL AMBULANCE FUND CASH BALANCES	\$3,165,880.01	\$3,318,732.89	(\$152,852.88)	-4.61%
TOTAL OPERATING FUND CASH BALANCES	\$12,476,867.48	\$10,165,983.48	\$2,310,884.00	22.73%

2018

Average Rate

0.667% #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

District	Fund	Bank	Account #	Account Description	Agency	Agency	March	April	May	June	July	August	September	October	November	December
Fenton FPD	Ambulance	Commerce	3844	Ambulance Fund	0.000%											
Fenton FPD	Dispatch	Commerce	7367	Dispatching Fund	0.000%											
Fenton FPD	Pension	Commerce	2360	Pension System of Fenton FPD	0.000%											
Fenton FPD	General	Commerce	3217	FSA	0.000%											
Fenton FPD	General	Commerce	938	HRA	0.000%											
Fenton FPD	General	Commerce	498	Rental Property	0.000%											
Fenton FPD	General	Commerce	239	General Fund	0.000%											
Fenton FPD	General	Meramec Valley Bank	2356	Money Market	0.100%											
Fenton FPD	Ambulance	Reliance Bank	3181	Ambulance	0.100%											

**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:					

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

BankRate.com

Period Ending:

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

DepositAccounts.com

Period Ending:

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

Ratings Key:

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/ldasp/externalConfirmation.asp?InCert1=24998)		vs Q3 2016	\$24.61B
Year Established	1984	Loans	Q3 2017	\$13.61B
			vs Q3 2016	\$13.09B
Employees	4690	Deposits	Q3 2017	\$20.59B
			vs Q3 2016	\$20.18B
Primary Regulator	FED	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

Learn why bank health matters
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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

FDIC 35123
Certificate (https://www5.fdic.gov/ldasp/externalConfirmation.asp?
inCert1=35123)

Year 1999
Established

Employees 180

Primary FDIC
Regulator

ASSETS AND LIABILITIES

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

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

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

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

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

PROFIT MARGIN

Return on Assets - YTD 0.98%

Return on Equity - YTD 8.24%

Annual Interest Income \$32.8MM

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

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

Health

B+

Data as of Q3 2017

Learn why bank health matters
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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

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

Year 1948
Chartered

Employees 66

Primary
Regulator

ASSETS AND LIABILITIES

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

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

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

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

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

PROFIT MARGIN

Return on Assets - YTD 0.81%

Return on Equity - YTD 8.56%

Annual Interest Income \$7.2MM

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

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

Health

A

Data as of Q3 2017

Learn why bank health matters
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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 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 Certificate #	19600 (https://www5.fdic.gov/ldasp/externalConfirmation.asp?inCert1=19600)	Assets	Q3 2017	\$1.27B
			vs Q3 2016	\$1.04B
Year Established	1966	Loans	Q3 2017	\$866.7MM
			vs Q3 2016	\$621.4MM
Employees	590	Deposits	Q3 2017	\$955.3MM
			vs Q3 2016	\$744.2MM
Primary Regulator	OCC	Equity Capital	Q3 2017	\$205.7MM
			vs Q3 2016	\$184.5MM
		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
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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/idasp/externalConfirmation.asp?inCert1=19200)		vs Q3 2016	\$101.3MM
Year Established	1918	Loans	Q3 2017	\$85.9MM
			vs Q3 2016	\$74.3MM
Employees	24	Deposits	Q3 2017	\$86.8MM
			vs Q3 2016	\$82.6MM
Primary Regulator	FDIC	Equity Capital	Q3 2017	\$9.5MM
			vs Q3 2016	\$8.9MM
		Loan Loss Allowance	Q3 2017	\$803.00K
			vs Q3 2016	\$768.00K
PROFIT MARGIN		Unbacked Noncurrent Loans	Q3 2017	\$3.00K
Return on Assets - YTD	0.21%		vs Q3 2016	\$6.00K
Return on Equity - YTD	2.37%	Real Estate Owned	Q3 2017	\$378.00K
Annual Interest Income	\$2.8MM		vs Q3 2016	\$1.4MM

EMERGENCY CALLS

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

TOTAL
AVG

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

TOTAL
AVG

Fenton FPD - General
Balance Sheet - Governmental Funds - Modified Accrual Basis
January 31, 2018

ASSETS

Current Assets		
Commerce General - 0239	\$	7,488,116.32
Commerce FSA - 3217		4,309.65
Commerce HRA - 0938		9,336.72
Commerce Rental - 0498		4,564.87
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 Ambulance		52,447.15
Deposit-General		100.00
Prepaid Expenses		181,339.92
		<hr/>
Total Current Assets		13,216,076.28
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>14,212,519.01</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$	50,845.92
Accrued Salaries Payable		20,533.63
Due To Dispatch		575.40
Due To Pension		0.14
FSA Liability		(6,190.35)
IRS Payroll Taxes W/H		1,969.57
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		1,066,127.04
Deferred Inflows of Resources		
Deferred Revenue		1,218,020.01
		<hr/>
Total Deferred Inflows of Resources		1,218,020.01
Total Liabilities		2,284,147.05

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
 Balance Sheet - Governmental Funds - Modified Accrual Basis
 January 31, 2018

Fund Balance		
Nonspendable	350.00	
Fund Balance-Assigned	2,875,000.00	
Fund Balance - Unassigned	5,939,212.54	
Excess Revenue over (under) Ex	3,113,809.42	
	<hr/>	
Total Fund Balance		11,928,371.96
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	14,212,519.01
		<hr/>

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2018

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 3,865,422.99	99.59	\$ 3,865,422.99	99.59
Miscellaneous Revenue	375.00	0.01	375.00	0.01
Permit Revenue	14,245.00	0.37	14,245.00	0.37
Rental Income	1,450.00	0.04	1,450.00	0.04
Total Revenues	<u>3,881,492.99</u>	100.00	<u>3,881,492.99</u>	100.00
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Gross Profit	<u>3,881,492.99</u>	100.00	<u>3,881,492.99</u>	100.00
Expenditures				
Salaries	315,823.48	8.14	315,823.48	8.14
Salaries OT	7,369.35	0.19	7,369.35	0.19
Depreciated Assets	270,315.49	6.96	270,315.49	6.96
Payroll Taxes	24,180.72	0.62	24,180.72	0.62
Office Supplies	2,246.83	0.06	2,246.83	0.06
IT Expenses	575.50	0.01	575.50	0.01
Gas & Oil-Fuel	3,856.92	0.10	3,856.92	0.10
Bank Charges	3.00	0.00	3.00	0.00
Equipment Purchases	4.04	0.00	4.04	0.00
Dues & Subscriptions	896.00	0.02	896.00	0.02
Insurance - General	18,071.44	0.47	18,071.44	0.47
Insurance - Employee	83,164.60	2.14	83,164.60	2.14
Professional Fees	3,475.03	0.09	3,475.03	0.09
Building Maintenance	3,830.90	0.10	3,830.90	0.10
Equipment Maintenance	1,639.56	0.04	1,639.56	0.04
Vehicle Maintenance	450.19	0.01	450.19	0.01
Workers Comp Claims	309.40	0.01	309.40	0.01
Rental Management Fee	116.00	0.00	116.00	0.00
Mortgage Interest Payments	326.63	0.01	326.63	0.01
Doctors Fees	616.00	0.02	616.00	0.02
Misc. Expenses	348.87	0.01	348.87	0.01
Training & Education	5,788.18	0.15	5,788.18	0.15
Uniforms	20,256.03	0.52	20,256.03	0.52
Supplies-Cleaning & Maint.	896.06	0.02	896.06	0.02
Utilities	3,123.35	0.08	3,123.35	0.08
Total Expenditures	<u>767,683.57</u>	19.78	<u>767,683.57</u>	19.78
Excess Revenue over (under) Expenditur	<u>\$ 3,113,809.42</u>	80.22	<u>\$ 3,113,809.42</u>	80.22

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2018

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 3,865,422.99	99.59	\$ 3,865,422.99	99.59
Fire Reports	375.00	0.01	375.00	0.01
Building Permits	14,045.00	0.36	14,045.00	0.36
Re-Occupancy Fees	200.00	0.01	200.00	0.01
Upper End Property	1,450.00	0.04	1,450.00	0.04
Total Revenues	3,881,492.99	100.00	3,881,492.99	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	3,881,492.99	100.00	3,881,492.99	100.00
Expenditures				
Salaries-Firefighters	262,156.07	6.75	262,156.07	6.75
Salaries-Fire Chief	6,619.20	0.17	6,619.20	0.17
Salaries-Deputy Chiefs	30,643.37	0.79	30,643.37	0.79
Salaries-Admin Assistants	4,798.78	0.12	4,798.78	0.12
Salaries-Office Manager	3,682.56	0.09	3,682.56	0.09
Salaries-Fire Marshall	6,736.00	0.17	6,736.00	0.17
Salaries-Inspectors	1,187.50	0.03	1,187.50	0.03
Payroll Overtime-FF	7,369.35	0.19	7,369.35	0.19
Sentinel	37,924.05	0.98	37,924.05	0.98
Target Solutions	7,262.00	0.19	7,262.00	0.19
Bullex	1,833.44	0.05	1,833.44	0.05
Emergency Services	223,296.00	5.75	223,296.00	5.75
FICA/ Medicare	24,180.72	0.62	24,180.72	0.62
Office Source	204.76	0.01	204.76	0.01
Commerce Bank-VISA	929.42	0.02	929.42	0.02
ADP Screening Services	84.06	0.00	84.06	0.00
Summer One	236.12	0.01	236.12	0.01
The Emblem Authority	714.00	0.02	714.00	0.02
Quantum Technologies	78.47	0.00	78.47	0.00
First Watch	575.50	0.01	575.50	0.01
Sieveling	3,856.92	0.10	3,856.92	0.10
Commerce Bank	3.00	0.00	3.00	0.00
Sentinel Emergency Solutions	(336.85)	(0.01)	(336.85)	(0.01)
Lowe's	340.89	0.01	340.89	0.01
Center for Public Safety	861.00	0.02	861.00	0.02
MABOI	35.00	0.00	35.00	0.00
MO Employers Mutual	15,602.47	0.40	15,602.47	0.40
Standard Insurance	2,468.97	0.06	2,468.97	0.06
Delta Dental	5,094.22	0.13	5,094.22	0.13
United Healthcare	86,980.31	2.24	86,980.31	2.24
Eyemed	323.22	0.01	323.22	0.01
Quality Benefits	2,105.98	0.05	2,105.98	0.05
J W Terrill	480.48	0.01	480.48	0.01
Insurance Reimbursements	(11,819.61)	(0.30)	(11,819.61)	(0.30)
Rognan & Associates	1,225.00	0.03	1,225.00	0.03
Spector, Wolfe, McLaughlin	1,160.95	0.03	1,160.95	0.03
Darla Sansoucie	224.00	0.01	224.00	0.01
Paylocity	370.74	0.01	370.74	0.01
Aon Consulting	494.34	0.01	494.34	0.01
Blue Chip Exterminating	58.98	0.00	58.98	0.00
Buildingstars	160.30	0.00	160.30	0.00
Commerce Bank-VISA	662.52	0.02	662.52	0.02

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2018

	Current Month		Year to Date	
BRDA Electric	161.00	0.00	161.00	0.00
Scott Lee Heating	1,811.60	0.05	1,811.60	0.05
STL Automatic Door	976.50	0.03	976.50	0.03
Sentinel Emergency Solutions	408.12	0.01	408.12	0.01
Rescue Repair	1,079.52	0.03	1,079.52	0.03
Kelly's Auto Repair	52.10	0.00	52.10	0.00
Commerce Bank-VISA	88.91	0.00	88.91	0.00
Lowe's	10.91	0.00	10.91	0.00
CIT Trucks	329.97	0.01	329.97	0.01
Kelly's Auto Repair	90.89	0.00	90.89	0.00
Purcell Tire Company	29.33	0.00	29.33	0.00
Mercy Corp Health	309.40	0.01	309.40	0.01
Rental Management Fee	116.00	0.00	116.00	0.00
Reliance Bank	326.63	0.01	326.63	0.01
Depaul Medical Group	616.00	0.02	616.00	0.02
Commerce Bank-VISA	227.59	0.01	227.59	0.01
Petty Cash	42.47	0.00	42.47	0.00
Sam's	78.81	0.00	78.81	0.00
Tri-County Training Consortium	4,803.75	0.12	4,803.75	0.12
Commerce Bank-VISA	584.43	0.02	584.43	0.02
Across The Street Productions	400.00	0.01	400.00	0.01
Leon Uniform Company	262.44	0.01	262.44	0.01
Sentinel Emergency Solutions	83.19	0.00	83.19	0.00
Schuhmacher Fire Equip	518.72	0.01	518.72	0.01
Leo Ellebrecht	1,901.20	0.05	1,901.20	0.05
Weber Fire & Safety	28.88	0.00	28.88	0.00
Firemaster	1,119.72	0.03	1,119.72	0.03
Employee Uniform Reimbursement	16,341.88	0.42	16,341.88	0.42
Grainger	542.11	0.01	542.11	0.01
Lowe's	8.46	0.00	8.46	0.00
Sam's Club	18.37	0.00	18.37	0.00
Commerce Bank-VISA	26.65	0.00	26.65	0.00
Batteries Plus Bulbs	300.47	0.01	300.47	0.01
Missouri-American Water	38.00	0.00	38.00	0.00
Laclede Gas Company	1,040.72	0.03	1,040.72	0.03
AmerenUE	1,564.46	0.04	1,564.46	0.04
MSD	342.09	0.01	342.09	0.01
Aspen Waste Systems	138.08	0.00	138.08	0.00
Total Expenditures	<u>767,683.57</u>	19.78	<u>767,683.57</u>	19.78
Excess Revenue over (under) Expenditur	<u>\$ 3,113,809.42</u>	80.22	<u>\$ 3,113,809.42</u>	80.22

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 3,865,422.99	\$ 2,374,169.42	\$ 3,865,422.99	\$ 2,374,169.42
Miscellaneous Revenue	375.00	287.80	375.00	287.80
Permit Revenue	14,245.00	3,618.00	14,245.00	3,618.00
Rental Income	1,450.00	1,450.00	1,450.00	1,450.00
Loan Proceeds	0.00	370,816.23	0.00	370,816.23
Total Revenues	<u>3,881,492.99</u>	<u>2,750,341.45</u>	<u>3,881,492.99</u>	<u>2,750,341.45</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>3,881,492.99</u>	<u>2,750,341.45</u>	<u>3,881,492.99</u>	<u>2,750,341.45</u>
Expenditures				
Salaries	315,823.48	219,981.36	315,823.48	219,981.36
Salaries OT	7,369.35	6,534.58	7,369.35	6,534.58
Depreciated Assets	270,315.49	369,076.00	270,315.49	369,076.00
Payroll Taxes	24,180.72	17,337.75	24,180.72	17,337.75
Office Supplies	2,246.83	1,016.36	2,246.83	1,016.36
IT Expenses	575.50	0.00	575.50	0.00
Gas & Oil-Fuel	3,856.92	2,071.78	3,856.92	2,071.78
Bank Charges	3.00	189.94	3.00	189.94
Equipment Purchases	4.04	687.13	4.04	687.13
Dues & Subscriptions	896.00	3,588.00	896.00	3,588.00
Insurance - General	18,071.44	20,615.49	18,071.44	20,615.49
Insurance - Employee	83,164.60	86,383.99	83,164.60	86,383.99
Professional Fees	3,475.03	2,336.40	3,475.03	2,336.40
Building Maintenance	3,830.90	1,210.59	3,830.90	1,210.59
Equipment Maintenance	1,639.56	1,292.81	1,639.56	1,292.81
Vehicle Maintenance	450.19	43,694.72	450.19	43,694.72
Lease Expense	0.00	1,740.23	0.00	1,740.23
Workers Comp Claims	309.40	0.00	309.40	0.00
Rental Management Fee	116.00	116.00	116.00	116.00
Mortgage Interest Payments	326.63	373.30	326.63	373.30
Doctors Fees	616.00	16.00	616.00	16.00
Misc. Expenses	348.87	0.00	348.87	0.00
Training & Education	5,788.18	5,592.00	5,788.18	5,592.00
Uniforms	20,256.03	19,460.89	20,256.03	19,460.89
Supplies-Cleaning & Maint.	896.06	588.33	896.06	588.33
Utilities	3,123.35	3,268.25	3,123.35	3,268.25
Total Expenditures	<u>767,683.57</u>	<u>807,171.90</u>	<u>767,683.57</u>	<u>807,171.90</u>
Excess Revenue over (under) Expenditur	\$ <u>3,113,809.42</u>	\$ <u>1,943,169.55</u>	\$ <u>3,113,809.42</u>	\$ <u>1,943,169.55</u>

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 3,865,422.99	\$ 2,374,169.42	\$ 3,865,422.99	\$ 2,374,169.42
Misc Income	0.00	287.80	0.00	287.80
Fire Reports	375.00	0.00	375.00	0.00
Building Permits	14,045.00	3,618.00	14,045.00	3,618.00
Re-Occupancy Fees	200.00	0.00	200.00	0.00
Upper End Property	1,450.00	1,450.00	1,450.00	1,450.00
Loan Proceeds	0.00	370,816.23	0.00	370,816.23
Total Revenues	3,881,492.99	2,750,341.45	3,881,492.99	2,750,341.45
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	3,881,492.99	2,750,341.45	3,881,492.99	2,750,341.45
Expenditures				
Salaries-Firefighters	262,156.07	167,530.83	262,156.07	167,530.83
Salaries-Fire Chief	6,619.20	7,320.32	6,619.20	7,320.32
Salaries-Deputy Chiefs	30,643.37	26,272.51	30,643.37	26,272.51
Salaries-Admin Assistants	4,798.78	5,061.12	4,798.78	5,061.12
Salaries-Office Manager	3,682.56	3,825.84	3,682.56	3,825.84
Salaries-Fire Marshall	6,736.00	8,343.54	6,736.00	8,343.54
Salaries-Medical Officer	0.00	1,627.20	0.00	1,627.20
Salaries-Inspectors	1,187.50	0.00	1,187.50	0.00
Payroll Overtime-FF	7,369.35	6,534.58	7,369.35	6,534.58
Depreciated Assets	0.00	369,076.00	0.00	369,076.00
Sentinel	37,924.05	0.00	37,924.05	0.00
Target Solutions	7,262.00	0.00	7,262.00	0.00
Bullex	1,833.44	0.00	1,833.44	0.00
Emergency Services	223,296.00	0.00	223,296.00	0.00
FICA/ Medicare	24,180.72	17,337.75	24,180.72	17,337.75
Copying Concepts	0.00	112.42	0.00	112.42
Office Source	204.76	411.58	204.76	411.58
St. Louis County Treasurer	0.00	408.00	0.00	408.00
Commerce Bank-VISA	929.42	11.61	929.42	11.61
MO Lawyers Media	0.00	34.72	0.00	34.72
Safeguard	0.00	38.03	0.00	38.03
ADP Screening Services	84.06	0.00	84.06	0.00
Summer One	236.12	0.00	236.12	0.00
The Emblem Authority	714.00	0.00	714.00	0.00
Quantum Technologies	78.47	0.00	78.47	0.00
First Watch	575.50	0.00	575.50	0.00
Sieveling	3,856.92	2,071.78	3,856.92	2,071.78
Commerce Bank	3.00	189.94	3.00	189.94
Sentinel Emergency Solutions	(336.85)	0.00	(336.85)	0.00
Commerce Bank-VISA	0.00	687.13	0.00	687.13
Lowes	340.89	0.00	340.89	0.00
MACFPD	0.00	2,400.00	0.00	2,400.00
MAPERS	0.00	80.00	0.00	80.00
Backstoppers	0.00	120.00	0.00	120.00
Center for Public Safety	861.00	968.00	861.00	968.00
Commerce Bank-VISA	0.00	20.00	0.00	20.00
MABOI	35.00	0.00	35.00	0.00
McNeil & Company	0.00	293.24	0.00	293.24

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
MO Employers Mutual	15,602.47	17,423.28	15,602.47	17,423.28
Standard Insurance	2,468.97	2,898.97	2,468.97	2,898.97
Delta Dental	5,094.22	5,109.93	5,094.22	5,109.93
United Healthcare	86,980.31	90,159.13	86,980.31	90,159.13
Eyemed	323.22	339.16	323.22	339.16
Quality Benefits	2,105.98	1,578.92	2,105.98	1,578.92
J W Terrill	480.48	0.00	480.48	0.00
Insurance Reimbursements	(11,819.61)	(10,803.15)	(11,819.61)	(10,803.15)
Rognan & Associates	1,225.00	0.00	1,225.00	0.00
Spector, Wolfe, McLaughlin	1,160.95	0.00	1,160.95	0.00
Thomas Lang	0.00	1,764.00	0.00	1,764.00
Darla Sansoucie	224.00	184.00	224.00	184.00
Paylocity	370.74	388.40	370.74	388.40
Aon Consulting	494.34	0.00	494.34	0.00
Blue Chip Exterminating	58.98	33.00	58.98	33.00
Buildingstars	160.30	183.20	160.30	183.20
CK Power	0.00	680.56	0.00	680.56
Zumwalt	0.00	289.52	0.00	289.52
Commerce Bank-VISA	662.52	24.31	662.52	24.31
BRDA Electric	161.00	0.00	161.00	0.00
Scott Lee Heating	1,811.60	0.00	1,811.60	0.00
STL Automatic Door	976.50	0.00	976.50	0.00
Sentinel Emergency Solutions	408.12	613.83	408.12	613.83
Rescue Repair	1,079.52	0.00	1,079.52	0.00
K&K Supply	0.00	308.07	0.00	308.07
Kelly's Auto Repair	52.10	21.58	52.10	21.58
Commerce Bank-VISA	88.91	349.33	88.91	349.33
Lowes	10.91	0.00	10.91	0.00
Sentinel Emergency Solutions	0.00	333.05	0.00	333.05
Affton Radiator	0.00	1,619.03	0.00	1,619.03
CIT Trucks	329.97	12,333.77	329.97	12,333.77
Fabick	0.00	28,264.28	0.00	28,264.28
Kelly's Auto Repair	90.89	1,073.65	90.89	1,073.65
Commerce Bank-VISA	0.00	70.94	0.00	70.94
Purcell Tire Company	29.33	0.00	29.33	0.00
Lease Interest	0.00	1,740.23	0.00	1,740.23
Mercy Corp Health	309.40	0.00	309.40	0.00
Rental Management Fee	116.00	116.00	116.00	116.00
Reliance Bank	326.63	373.30	326.63	373.30
SSM Health	0.00	16.00	0.00	16.00
Depaul Medical Group	616.00	0.00	616.00	0.00
Commerce Bank-VISA	227.59	0.00	227.59	0.00
Petty Cash	42.47	0.00	42.47	0.00
Sam's	78.81	0.00	78.81	0.00
SSM St. Mary's	0.00	102.00	0.00	102.00
Tri-County Training Consortium	4,803.75	5,490.00	4,803.75	5,490.00
Commerce Bank-VISA	584.43	0.00	584.43	0.00
Across The Street Productions	400.00	0.00	400.00	0.00
Leon Uniform Company	262.44	0.00	262.44	0.00
Sentinel Emergency Solutions	83.19	59.20	83.19	59.20
Schuhmacher Fire Equip	518.72	0.00	518.72	0.00
Leo Ellebrecht	1,901.20	152.80	1,901.20	152.80
Weber Fire & Safety	28.88	0.00	28.88	0.00
Firemaster	1,119.72	0.00	1,119.72	0.00
Employee Uniform Reimbursement	16,341.88	19,248.89	16,341.88	19,248.89
Grainger	542.11	267.90	542.11	267.90
Lowes	8.46	37.40	8.46	37.40
Sam's Club	18.37	272.94	18.37	272.94

See Accountant's Compilation 31 port - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Commerce Bank-VISA	26.65	10.09	26.65	10.09
Batteries Plus Bulbs	300.47	0.00	300.47	0.00
Missouri-American Water	38.00	125.41	38.00	125.41
Laclede Gas Company	1,040.72	979.27	1,040.72	979.27
AmerenUE	1,564.46	1,632.54	1,564.46	1,632.54
MSD	342.09	389.59	342.09	389.59
Aspen Waste Systems	138.08	141.44	138.08	141.44
Total Expenditures	<u>767,683.57</u>	<u>807,171.90</u>	<u>767,683.57</u>	<u>807,171.90</u>
Excess Revenues over (under) Expenditu	\$ <u>3,113,809.42</u>	\$ <u>1,943,169.55</u>	\$ <u>3,113,809.42</u>	\$ <u>1,943,169.55</u>

Fenton FPD - Ambulance
Balance Sheet - Governmental Funds - Modified Accrual Basis
January 31, 2018

ASSETS

Current Assets		
Commerce Bank - 3844	\$ 2,391,202.11	
Reliance Bank - 3181	4,013.47	
Investment Account	769,964.43	
Taxes Receivable - Current	1,276,071.60	
Allowance Uncollectible Taxes	636,922.27	
Prepaid Expenses	43,423.09	
Total Current Assets		5,121,596.97
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>5,121,596.97</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$ 13,227.64	
Accrued Salaries Payable	26,637.58	
Due to General	52,447.15	
Total Current Liabilities		92,312.37
Deferred Inflows of Resources		
Deferred Revenue	636,922.27	
Total Deferred Inflows of Resources		636,922.27
Total Liabilities		729,234.64
Fund Balance		
Fund Balance - Restricted	993,238.00	
Fund Balance - Unassigned	2,467,689.88	
Excess Revenue over (under) Ex	931,434.45	
Total Fund Balance		4,392,362.33
Total Liab., Def. Inflows & Fund Balance	\$	<u>5,121,596.97</u>

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2018

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 1,127,669.77	97.00	\$ 1,127,669.77	97.00
Ambulance Service Charge	34,834.28	3.00	34,834.28	3.00
Interest Income	0.13	0.00	0.13	0.00
Total Revenues	<u>1,162,504.18</u>	100.00	<u>1,162,504.18</u>	100.00
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Gross Profit	<u>1,162,504.18</u>	100.00	<u>1,162,504.18</u>	100.00
Expenditures				
Salaries	131,957.13	11.35	131,957.13	11.35
Salaries OT	3,158.29	0.27	3,158.29	0.27
Payroll Taxes	10,107.31	0.87	10,107.31	0.87
Office Supplies	962.93	0.08	962.93	0.08
Gas & Oil-Fuel	1,652.97	0.14	1,652.97	0.14
Bank Charges	53.50	0.00	53.50	0.00
Equipment Purchases	146.10	0.01	146.10	0.01
Dues & Subscriptions	369.00	0.03	369.00	0.03
Insurance - General	7,744.90	0.67	7,744.90	0.67
Insurance - Employee	36,305.85	3.12	36,305.85	3.12
Professional Fee	5,824.52	0.50	5,824.52	0.50
Building Maintenance	1,641.81	0.14	1,641.81	0.14
Equipment Maintenance	13,353.88	1.15	13,353.88	1.15
Vehicle Maintenance	4,392.47	0.38	4,392.47	0.38
Workers Comp Claims	132.60	0.01	132.60	0.01
Mortgage Interest Payments	139.99	0.01	139.99	0.01
Doctors Fees	264.00	0.02	264.00	0.02
Misc Expenses	149.51	0.01	149.51	0.01
Training & Education	2,309.22	0.20	2,309.22	0.20
Uniforms	8,681.15	0.75	8,681.15	0.75
Supplies-Cleaning & Maint.	384.02	0.03	384.02	0.03
Utilities	1,338.58	0.12	1,338.58	0.12
Total Expenditures	<u>231,069.73</u>	19.88	<u>231,069.73</u>	19.88
Excess Revenue over (under) Expenditur	<u>\$ 931,434.45</u>	80.12	<u>\$ 931,434.45</u>	80.12

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2018

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 1,127,669.77	97.00	\$ 1,127,669.77	97.00
Ambulance Service Charge	34,834.28	3.00	34,834.28	3.00
Reliance Bank Interest	0.13	0.00	0.13	0.00
Total Revenues	1,162,504.18	100.00	1,162,504.18	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	1,162,504.18	100.00	1,162,504.18	100.00
Expenditures				
Salaries-Fire Chief	2,836.80	0.24	2,836.80	0.24
Salaries-Deputy Chiefs	13,132.87	1.13	13,132.87	1.13
Salaries-Admin Assistants	2,056.62	0.18	2,056.62	0.18
Salaries-Office Manager	1,578.24	0.14	1,578.24	0.14
Salaries-EMT/Paramedic	112,352.60	9.66	112,352.60	9.66
Payroll OT-Ambulance	3,158.29	0.27	3,158.29	0.27
PR Taxes - FICA/ Medicare	10,107.31	0.87	10,107.31	0.87
Ambulance Exp Transfer	962.93	0.08	962.93	0.08
Ambulance Exp Transfer	1,652.97	0.14	1,652.97	0.14
Reliance Bank	53.50	0.00	53.50	0.00
Ambulance Exp Transfer	146.10	0.01	146.10	0.01
Ambulance Transfer	369.00	0.03	369.00	0.03
Ambulance Exp Transfer	7,744.90	0.67	7,744.90	0.67
Ambulance Exp Transfer	36,305.85	3.12	36,305.85	3.12
Rognan & Associates	525.00	0.05	525.00	0.05
ProClaims	4,335.23	0.37	4,335.23	0.37
Spector, Wolfe, McLaughlin	497.55	0.04	497.55	0.04
Darla Sansoucie	96.00	0.01	96.00	0.01
Paylocity	158.88	0.01	158.88	0.01
Aon Consulting	211.86	0.02	211.86	0.02
Ambulance Transfer	1,641.81	0.14	1,641.81	0.14
Physio-Control	6,516.24	0.56	6,516.24	0.56
Stryker	374.41	0.03	374.41	0.03
Airgas	200.63	0.02	200.63	0.02
SSM Health	209.57	0.02	209.57	0.02
Boundtree	5,010.61	0.43	5,010.61	0.43
EMSAR	732.50	0.06	732.50	0.06
Arrow International	158.85	0.01	158.85	0.01
Ambulance Transfer	151.07	0.01	151.07	0.01
K&K Car Repair	390.00	0.03	390.00	0.03
Kelly's Auto Parts	361.35	0.03	361.35	0.03
CIT Trucks	718.16	0.06	718.16	0.06
Sunset Auto	224.56	0.02	224.56	0.02
Interstate Billing Service	2,698.40	0.23	2,698.40	0.23
Ambulance Exp Transfer	132.60	0.01	132.60	0.01
Reliance Bank	139.99	0.01	139.99	0.01
Ambulance Exp Transfer	264.00	0.02	264.00	0.02
Ambulance Transfer	149.51	0.01	149.51	0.01
Ambulance Exp Transfer	2,309.22	0.20	2,309.22	0.20
Ambulance Exp Transfer	8,681.15	0.75	8,681.15	0.75
Ambulance Transfer	384.02	0.03	384.02	0.03
Ambulance Exp Transfer	1,338.58	0.12	1,338.58	0.12
Total Expenditures	231,069.73	19.88	231,069.73	19.88

See Accountant's Compilatic 3 5 port - Modified Accrual Basis

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2018

	<u>Current Month</u>		<u>Year to Date</u>	
Excess Revenue over (under) Expenditur	\$ 931,434.45	80.12	\$ 931,434.45	80.12

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 1,127,669.77	\$ 1,237,004.88	\$ 1,127,669.77	\$ 1,237,004.88
Ambulance Service Charge	34,834.28	52,972.86	34,834.28	52,972.86
Interest Income	0.13	1,149.70	0.13	1,149.70
Total Revenues	<u>1,162,504.18</u>	<u>1,291,127.44</u>	<u>1,162,504.18</u>	<u>1,291,127.44</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>1,162,504.18</u>	<u>1,291,127.44</u>	<u>1,162,504.18</u>	<u>1,291,127.44</u>
Expenditures				
Salaries	131,957.13	198,944.04	131,957.13	198,944.04
Salaries OT	3,158.29	5,361.33	3,158.29	5,361.33
Payroll Taxes	10,107.31	14,967.39	10,107.31	14,967.39
Office Supplies	962.93	152.08	962.93	152.08
Gas & Oil-Fuel	1,652.97	517.94	1,652.97	517.94
Bank Charges	53.50	0.00	53.50	0.00
Equipment Purchases	146.10	171.78	146.10	171.78
Dues & Subscriptions	369.00	922.00	369.00	922.00
Insurance - General	7,744.90	5,153.87	7,744.90	5,153.87
Insurance - Employee	36,305.85	21,596.00	36,305.85	21,596.00
Professional Fee	5,824.52	8,156.52	5,824.52	8,156.52
Building Maintenance	1,641.81	302.65	1,641.81	302.65
Equipment Maintenance	13,353.88	11,081.01	13,353.88	11,081.01
Vehicle Maintenance	4,392.47	1,228.69	4,392.47	1,228.69
Workers Comp Claims	132.60	0.00	132.60	0.00
Mortgage Interest Payments	139.99	93.32	139.99	93.32
Doctors Fees	264.00	4.00	264.00	4.00
Misc Expenses	149.51	0.00	149.51	0.00
Training & Education	2,309.22	1,398.00	2,309.22	1,398.00
Uniforms	8,681.15	4,865.22	8,681.15	4,865.22
Supplies-Cleaning & Maint.	384.02	147.09	384.02	147.09
Utilities	1,338.58	817.04	1,338.58	817.04
Total Expenditures	<u>231,069.73</u>	<u>275,879.97</u>	<u>231,069.73</u>	<u>275,879.97</u>
Excess Revenue over (under) Expenditur	<u>\$ 931,434.45</u>	<u>\$ 1,015,247.47</u>	<u>\$ 931,434.45</u>	<u>\$ 1,015,247.47</u>

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 1,127,669.77	\$ 1,237,004.88	\$ 1,127,669.77	\$ 1,237,004.88
Ambulance Service Charge	34,834.28	52,972.86	34,834.28	52,972.86
Investment Interest	0.00	1,149.70	0.00	1,149.70
Reliance Bank Interest	0.13	0.00	0.13	0.00
Total Revenues	1,162,504.18	1,291,127.44	1,162,504.18	1,291,127.44
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	1,162,504.18	1,291,127.44	1,162,504.18	1,291,127.44
Expenditures				
Salaries-Paramedics	0.00	139,932.58	0.00	139,932.58
Salaries-Fire Chief	2,836.80	1,830.08	2,836.80	1,830.08
Salaries-Deputy Chiefs	13,132.87	6,568.13	13,132.87	6,568.13
Salaries-Admin Assistants	2,056.62	1,265.28	2,056.62	1,265.28
Salaries-Office Manager	1,578.24	956.46	1,578.24	956.46
Salaries-EMT/Paramedic	112,352.60	41,882.71	112,352.60	41,882.71
Salaries-Medical Officer	0.00	6,508.80	0.00	6,508.80
Payroll OT-Ambulance	3,158.29	5,361.33	3,158.29	5,361.33
PR Taxes - FICA/ Medicare	10,107.31	14,967.39	10,107.31	14,967.39
Ambulance Exp Transfer	962.93	152.08	962.93	152.08
Ambulance Exp Transfer	1,652.97	517.94	1,652.97	517.94
Reliance Bank	53.50	0.00	53.50	0.00
Ambulance Exp Transfer	146.10	171.78	146.10	171.78
GSLAFCA-EMS Officers	0.00	25.00	0.00	25.00
Ambulance Transfer	369.00	897.00	369.00	897.00
Ambulance Exp Transfer	7,744.90	5,153.87	7,744.90	5,153.87
Ambulance Exp Transfer	36,305.85	21,596.00	36,305.85	21,596.00
Rognan & Associates	525.00	0.00	525.00	0.00
ProClaims	4,335.23	7,572.43	4,335.23	7,572.43
Spector, Wolfe, McLaughlin	497.55	0.00	497.55	0.00
Thomas Lang	0.00	441.00	0.00	441.00
Darla Sansoucie	96.00	46.00	96.00	46.00
Paylocity	158.88	97.09	158.88	97.09
Aon Consulting	211.86	0.00	211.86	0.00
Ambulance Transfer	1,641.81	302.65	1,641.81	302.65
Physio-Control	6,516.24	6,200.04	6,516.24	6,200.04
Ositech	0.00	98.00	0.00	98.00
Stryker	374.41	232.46	374.41	232.46
Airgas	200.63	180.25	200.63	180.25
SSM Health	209.57	0.00	209.57	0.00
Boundtree	5,010.61	2,757.03	5,010.61	2,757.03
St. Clare Hospital	0.00	1,521.50	0.00	1,521.50
EMSAR	732.50	0.00	732.50	0.00
Arrow International	158.85	0.00	158.85	0.00
Ambulance Transfer	151.07	91.73	151.07	91.73
K&K Car Repair	390.00	840.58	390.00	840.58
Kelly's Auto Parts	361.35	76.38	361.35	76.38
CIT Trucks	718.16	0.00	718.16	0.00
Sunset Auto	224.56	0.00	224.56	0.00
Ed Roehr Safety Products	0.00	294.00	0.00	294.00
Interstate Billing Service	2,698.40	0.00	2,698.40	0.00

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Ambulance Expl Transfer	0.00	17.73	0.00	17.73
Ambulance Exp Transfer	132.60	0.00	132.60	0.00
Reliance Bank	139.99	93.32	139.99	93.32
Ambulance Exp Transfer	264.00	4.00	264.00	4.00
Ambulance Transfer	149.51	0.00	149.51	0.00
Ambulance Exp Transfer	2,309.22	1,398.00	2,309.22	1,398.00
Ambulance Exp Transfer	8,681.15	4,865.22	8,681.15	4,865.22
Ambulance Transfer	384.02	147.09	384.02	147.09
Ambulance Exp Transfer	1,338.58	817.04	1,338.58	817.04
Total Expenditures	<u>231,069.73</u>	<u>275,879.97</u>	<u>231,069.73</u>	<u>275,879.97</u>
Excess Revenues over (under) Expenditu	\$ <u>931,434.45</u>	\$ <u>1,015,247.47</u>	\$ <u>931,434.45</u>	\$ <u>1,015,247.47</u>

Fenton FPD - Dispatch
Balance Sheet - Governmental Funds - Modified Accrual Basis
January 31, 2018

ASSETS

Current Assets		
Commerce Bank - 7367	\$	261,447.67
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		991,179.29
Property and Equipment		<hr/>
Total Property and Equipment		0.00
Other Assets		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>991,179.29</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		2,837.32
		<hr/>
Total Fund Balance		883,164.21
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	<u>991,179.29</u>

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2018

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 187,852.33	100.00	\$ 187,852.33	100.00
Total Revenues	<u>187,852.33</u>	<u>100.00</u>	<u>187,852.33</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>187,852.33</u>	<u>100.00</u>	<u>187,852.33</u>	<u>100.00</u>
Expenditures				
Dispatching Services	178,771.51	95.17	178,771.51	95.17
Telephone Expenses	1,111.23	0.59	1,111.23	0.59
Communication Expense	<u>5,132.27</u>	<u>2.73</u>	<u>5,132.27</u>	<u>2.73</u>
Total Expenditures	<u>185,015.01</u>	<u>98.49</u>	<u>185,015.01</u>	<u>98.49</u>
Excess Revenue over (under) Expenditur	\$ <u>2,837.32</u>	<u>1.51</u>	\$ <u>2,837.32</u>	<u>1.51</u>

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2018

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 187,852.33	100.00	\$ 187,852.33	100.00
Total Revenues	<u>187,852.33</u>	<u>100.00</u>	<u>187,852.33</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>187,852.33</u>	<u>100.00</u>	<u>187,852.33</u>	<u>100.00</u>
Expenditures				
Dispatching Services	178,771.51	95.17	178,771.51	95.17
Charter Communications	1,059.80	0.56	1,059.80	0.56
AT&T	104.43	0.06	104.43	0.06
Telephone Reimbursements	(53.00)	(0.03)	(53.00)	(0.03)
Charter Communications	1,000.00	0.53	1,000.00	0.53
Miken Technologies	1,873.67	1.00	1,873.67	1.00
CCE-911	1,460.20	0.78	1,460.20	0.78
Warner Communications	476.00	0.25	476.00	0.25
Ed Roehr Safety Products	322.40	0.17	322.40	0.17
Total Expenditures	<u>185,015.01</u>	<u>98.49</u>	<u>185,015.01</u>	<u>98.49</u>
Excess Revenue over (under) Expenditur	\$ <u>2,837.32</u>	<u>1.51</u>	\$ <u>2,837.32</u>	<u>1.51</u>

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 187,852.33	\$ 206,449.52	\$ 187,852.33	\$ 206,449.52
Total Revenues	<u>187,852.33</u>	<u>206,449.52</u>	<u>187,852.33</u>	<u>206,449.52</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>187,852.33</u>	<u>206,449.52</u>	<u>187,852.33</u>	<u>206,449.52</u>
Expenditures				
Dispatching Services	178,771.51	165,687.52	178,771.51	165,687.52
Telephone Expenses	1,111.23	1,530.07	1,111.23	1,530.07
Communication Expense	5,132.27	4,701.52	5,132.27	4,701.52
Depreciated Assets	0.00	(250.00)	0.00	(250.00)
Total Expenditures	<u>185,015.01</u>	<u>171,669.11</u>	<u>185,015.01</u>	<u>171,669.11</u>
Excess Revenue over (under) Expenditur	\$ <u>2,837.32</u>	\$ <u>34,780.41</u>	\$ <u>2,837.32</u>	\$ <u>34,780.41</u>

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 187,852.33	\$ 206,449.52	\$ 187,852.33	\$ 206,449.52
Total Revenues	<u>187,852.33</u>	<u>206,449.52</u>	<u>187,852.33</u>	<u>206,449.52</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>187,852.33</u>	<u>206,449.52</u>	<u>187,852.33</u>	<u>206,449.52</u>
Expenditures				
Dispatching Services	178,771.51	0.00	178,771.51	0.00
Central County Emergency 911	0.00	165,687.52	0.00	165,687.52
Depreciated Assets	0.00	(250.00)	0.00	(250.00)
Charter Communications	1,059.80	1,016.34	1,059.80	1,016.34
Verizon	0.00	815.73	0.00	815.73
AT&T	104.43	0.00	104.43	0.00
Telephone Reimbursements	(53.00)	(302.00)	(53.00)	(302.00)
Charter Communications	1,000.00	1,000.00	1,000.00	1,000.00
Pfzinger Graphics	0.00	1,529.00	0.00	1,529.00
Verizon	0.00	360.18	0.00	360.18
First Watch	0.00	575.50	0.00	575.50
Commerce Bank-VISA	0.00	151.94	0.00	151.94
Vinyl Images	0.00	168.23	0.00	168.23
Miken Technologies	1,873.67	916.67	1,873.67	916.67
CCE-911	1,460.20	0.00	1,460.20	0.00
Warner Communications	476.00	0.00	476.00	0.00
Ed Roehr Safety Products	322.40	0.00	322.40	0.00
Total Expenditures	<u>185,015.01</u>	<u>171,669.11</u>	<u>185,015.01</u>	<u>171,669.11</u>
Excess Revenues over (under) Expenditu	\$ <u>2,837.32</u>	\$ <u>34,780.41</u>	\$ <u>2,837.32</u>	\$ <u>34,780.41</u>

Fenton FPD - Pension
Balance Sheet - Governmental Funds - Modified Accrual Basis
January 31, 2018

ASSETS

Current Assets		
Commerce Bank - 2560	\$	691,389.46
Investments		27,927,826.16
Investments-Emp DC Plan		6,015,359.00
Taxes Receivable - Current		425,939.09
Due From General		0.14
Allowance Uncollectible Taxes		212,525.18
		<hr/>
Total Current Assets		35,273,039.03
Property and Equipment		<hr/>
Total Property and Equipment		0.00
Other Assets		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>35,273,039.03</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		28,668,338.63
Excess Revenue over (under) Ex		376,816.22
		<hr/>
Total Fund Balance		29,045,154.85
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	<u>35,273,039.03</u>

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2018

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 376,816.22	100.00	\$ 376,816.22	100.00
Total Revenues	<u>376,816.22</u>	<u>100.00</u>	<u>376,816.22</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>376,816.22</u>	<u>100.00</u>	<u>376,816.22</u>	<u>100.00</u>
Expenditures				
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Excess Revenue over (under) Expenditur	\$ <u>376,816.22</u>	<u>100.00</u>	\$ <u>376,816.22</u>	<u>100.00</u>

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2018

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 376,816.22	100.00	\$ 376,816.22	100.00
Total Revenues	<u>376,816.22</u>	<u>100.00</u>	<u>376,816.22</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>376,816.22</u>	<u>100.00</u>	<u>376,816.22</u>	<u>100.00</u>
Expenditures				
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Excess Revenue over (under) Expenditur	\$ <u>376,816.22</u>	<u>100.00</u>	\$ <u>376,816.22</u>	<u>100.00</u>

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 376,816.22	\$ 412,899.04	\$ 376,816.22	\$ 412,899.04
Total Revenues	<u>376,816.22</u>	<u>412,899.04</u>	<u>376,816.22</u>	<u>412,899.04</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>376,816.22</u>	<u>412,899.04</u>	<u>376,816.22</u>	<u>412,899.04</u>
Expenditures				
Benefit Payments	<u>0.00</u>	<u>732,439.68</u>	<u>0.00</u>	<u>732,439.68</u>
Total Expenditures	<u>0.00</u>	<u>732,439.68</u>	<u>0.00</u>	<u>732,439.68</u>
Excess Revenue over (under) Expenditur	\$ <u>376,816.22</u>	\$ <u>(319,540.64)</u>	\$ <u>376,816.22</u>	\$ <u>(319,540.64)</u>

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the One Month Ending January 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 376,816.22	\$ 412,899.04	\$ 376,816.22	\$ 412,899.04
Total Revenues	<u>376,816.22</u>	<u>412,899.04</u>	<u>376,816.22</u>	<u>412,899.04</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>376,816.22</u>	<u>412,899.04</u>	<u>376,816.22</u>	<u>412,899.04</u>
Expenditures				
Voya	<u>0.00</u>	<u>732,439.68</u>	<u>0.00</u>	<u>732,439.68</u>
Total Expenditures	<u>0.00</u>	<u>732,439.68</u>	<u>0.00</u>	<u>732,439.68</u>
Excess Revenues over (under) Expenditu	\$ <u>376,816.22</u>	\$ <u>(319,540.64)</u>	\$ <u>376,816.22</u>	\$ <u>(319,540.64)</u>