

Fenton Fire Protection District

Financial Statements
~
June 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 June 30, 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

July 20, 2018

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

JUNE 30, 2018	PERCENTAGE	GENERAL	OVER	AMBULANCE	OVER
PAGE 2	GAUGE	ACTUAL	(UNDER)	ACTUAL	(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	27.77	2.77	21.73	(3.27)
April	33.30	34.02	0.72	28.56	(4.74)
May	41.70	42.16	0.46	37.73	(3.97)
✓ June	50.00	51.08	1.08	46.53	(3.47) ✓
July	58.30				
August	66.60				
September	75.00				
October	83.30				
November	91.60				
December	100.00				
(\$19,138)	1%	\$83,246	\$89,905	\$31,425	(\$109,044)
2017	PERCENTAGE	GENERAL	OVER	AMBULANCE	OVER
	GAUGE	ACTUAL	(UNDER)	ACTUAL	(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

PAGE 3

		JUNE 30, 2018		
GENERAL + AMBULANCE FUND COMBINED				
ACTUAL - COMPARED TO BUDGET		OVER (UNDER)		% OF
	ACTUAL	BUDGET	BUDGET	BUDGET
REVENUES				
Tax collections	\$8,368,923	\$12,812,589	(\$4,443,666)	65.32%
Building and other permits	80,664	100,000	(19,336)	80.66%
Ambulance fees, net	363,366	750,000	(386,634)	48.45%
Interest	49,227	45,000	4,227	109.39%
Miscellaneous revenue	6,043	8,500	(2,457)	71.09%
Rental income	8,750	17,400	(8,650)	50.29%
Financing Source - Loan Proceeds	0	0	0	
TOTAL REVENUES	\$8,876,973	\$13,733,489	(\$4,856,516)	64.64%
EXPENDITURES				
Bank service charges	\$894	\$1,500	(\$606)	59.60%
Building maintenance	19,202	65,464	(46,262)	29.33%
Depreciated assets - capital assets	337,708	595,992	(258,284)	56.66%
Doctors fees & medical exams	2,430	24,000	(21,570)	10.13%
Dues and subscriptions	5,889	23,060	(17,171)	25.54%
Election expenses	20,528	30,000	(9,472)	68.43%
Equipment maintenance & expensed	59,129	165,695	(106,566)	35.69%
Equipment purchases and replacement	7,939	0	7,939	
Gasoline and oil	30,182	50,500	(20,318)	59.77%
Insurance - employee - medical & dental	766,980	1,780,326	(1,013,346)	43.08%
Insurance - general	257,665	348,500	(90,835)	73.94%
Mortgage interest payments/expense	2,740	5,600	(2,860)	48.93%
Miscellaneous expenses	4,102	13,250	(9,148)	30.96%
Lease expenses - principal & interest	90,865	91,000	(135)	99.85%
Office supplies and expenses	15,020	25,800	(10,780)	58.22%
Payroll taxes	230,436	496,000	(265,564)	46.46%
Professional fees & services	102,420	219,500	(117,080)	46.66%
Rental Management Fee/repairs	2,504	5,200	(2,696)	48.15%
Salaries	3,079,904	6,661,500	(3,581,596)	46.23%
Salaries - OT	0	0	0	
Supplies - cleaning & laundry	11,066	15,000	(3,934)	73.77%
Training and education	35,045	104,751	(69,706)	33.46%
Uniforms	69,846	100,000	(30,154)	69.85%
Utilities	26,005	51,400	(25,395)	50.59%
Vehicle maintenance & repairs	35,125	88,000	(52,875)	39.91%
Work Comp Claims	884	5,000	(4,116)	17.68%
Pension Contribution	500,000	500,000	0	100.00%
TOTAL EXPENDITURES	\$5,714,508	\$11,467,038	(\$5,752,530)	49.83%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)		\$3,162,465	\$2,266,451	\$896,014
General/Ambulance/Pension Overhead Transfer		\$0	\$0	\$0
USE OF DISTRICT RESERVES		\$0	\$0	\$0
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)		\$3,162,465	\$2,266,451	\$896,014

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

			JUNE 30, 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	\$8,368,923	\$5,168,011	\$3,200,912	✓ 61.94%
Building and other permits	80,664	67,852	12,812	✓ 18.88%
Ambulance fees, net	363,366	386,733	(23,367)	✓ -6.04%
Interest	49,227	7,072	42,155	✓ 596.08%
Miscellaneous revenue	6,043	2,467	3,576	144.95%
Rental income	8,750	8,700	50	✓ 0.57%
Financing Source - Loan Proceeds	0	370,816	(370,816)	✓
TOTAL REVENUES	\$8,876,973	\$6,011,651	\$2,865,322	✓ 47.66%
EXPENDITURES				
Bank service charges	\$894	\$455	\$439	✓ 96.48%
Building maintenance	19,202	17,068	2,134	✓ 12.50%
Depreciated assets - capital assets	337,708	371,962	(34,254)	✓ -9.21%
Doctors fees & medical exams	2,430	2,429	1	0.04%
Dues and subscriptions	5,889	5,614	275	4.90%
Election expenses	20,528	14,876	5,652	✓ 37.99%
Equipment maintenance & expensed	59,129	35,936	23,193	✓ 64.54%
Equipment purchases and replacement	7,939	5,753	2,186	38.00%
Gasoline and oil	30,182	21,209	8,973	✓ 42.31%
Insurance - employee - medical & dental	766,980	678,478	88,502	✓ 13.04%
Insurance - general	257,665	155,528	102,137	✓ 65.67%
Mortgage interest payments/expense	2,740	2,740	0	0.00%
Miscellaneous expenses	4,102	3,396	706	✓ 20.79%
Lease expenses - principal & interest	90,865	43,669	47,196	✓ 108.08%
Office supplies and expenses	15,020	9,404	5,616	59.72%
Payroll taxes	230,436	226,903	3,533	✓ 1.56%
Professional fees & services	102,420	67,535	34,885	✓ 51.65%
Rental Management Fee/repairs	2,504	696	1,808	✓ 259.77%
Salaries	2,995,962	2,860,606	135,356	✓ 4.73%
Salaries - OT	83,942	156,891	(72,949)	✓ -46.50%
Supplies - cleaning & laundry	11,066	8,316	2,750	✓ 33.07%
Training and education	35,045	14,925	20,120	✓ 134.81%
Uniforms	69,846	59,914	9,932	16.58%
Utilities	26,005	21,493	4,512	✓ 20.99%
Vehicle maintenance & repairs	35,125	82,898	(47,773)	✓ -57.63%
Work Comp Claims	884	394	490	✓ 124.37%
Pension Contribution	500,000	0	500,000	✓
TOTAL EXPENDITURES	\$5,714,508	\$4,869,088	\$845,420	✓ 17.36%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,162,465	\$1,142,563	\$2,019,902	276.79%
General/Ambulance/Pension Overhead Transfer	\$0	\$0	\$0	
USE OF DISTRICT RESERVES	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,162,465	\$1,142,563	\$2,019,902	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET - ALL	FUNDS			JUNE 30, 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		47,000
Miscellaneous revenue	8,000	500	8,500		500,000	508,500
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		500,000		1,467,499	1,967,499
TOTAL EXPENDITURES	\$8,324,567	\$3,142,471	\$11,467,038	\$485,000	\$1,467,499	\$13,419,537
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)	\$1,754,866	\$511,585	\$2,266,451	(\$1,127)	\$0	\$2,265,324
General/Ambulance/Pension 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			JUNE 30, 2018	PAGE 6
			GENERAL +			
	GENERAL	AMBULANCE	AMBULANCE	DISPATCH	PENSION	TOTAL
REVENUES						
Tax collections	\$6,478,836	\$1,890,087	\$8,368,923	\$314,859	\$631,582	\$9,315,364
Building and other permits	80,664		80,664			80,664
Ambulance fees, net		363,366	363,366			363,366
Interest	37,091	12,136	49,227	3,586	26	52,839
Miscellaneous revenue	6,043	0	6,043		500,000	506,043
Rental income	8,750		8,750			8,750
Lease expenses - principal & interest	0		0			0
TOTAL REVENUES	\$6,611,384	\$2,265,589	\$8,876,973	\$318,445	\$1,131,608	\$10,327,026
EXPENDITURES						
Bank service charges	\$358	\$536	\$894			\$894
Building maintenance	13,428	5,774	19,202			19,202
Depreciated assets - capital assets	321,800	15,908	337,708	722		338,430
Doctors fees & medical exams	1,701	729	2,430			2,430
Dues and subscriptions	4,178	1,711	5,889			5,889
Election expenses	13,401	7,127	20,528			20,528
Equipment maintenance & expensed	24,004	35,125	59,129			59,129
Equipment purchases and replacement	7,793	146	7,939			7,939
Gasoline and oil	21,127	9,055	30,182			30,182
Insurance - employee - medical & dental	536,487	230,493	766,980			766,980
Insurance - general	180,258	77,407	257,665			257,665
Mortgage interest payments/expense	1,918	822	2,740			2,740
Miscellaneous expenses	2,810	1,292	4,102			4,102
Lease expenses - principal & interest	90,865	0	90,865			90,865
Office supplies and expenses	10,488	4,532	15,020			15,020
Payroll taxes	162,453	67,983	230,436			230,436
Professional fees & services	57,949	44,471	102,420			102,420
Rental Management Fee/repairs	2,504	0	2,504			2,504
Salaries	2,172,508	907,396	3,079,904			3,079,904
Salaries - OT	0	0	0			0
Supplies - cleaning & laundry	6,376	4,690	11,066			11,066
Training and education	26,278	8,767	35,045			35,045
Uniforms	48,874	20,972	69,846			69,846
Utilities	18,203	7,802	26,005	48,844		74,849
Vehicle maintenance & repairs	25,981	9,144	35,125			35,125
Work Comp Claims	619	265	884			884
Dispatch - CCE-911			0	357,543		357,543
Pension Contribution	500,000	0	500,000		1,443,377	1,943,377
TOTAL EXPENDITURES	\$4,252,361	\$1,462,147	5,714,508	\$407,109	\$1,443,377	\$7,564,994
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)	\$2,359,023	\$803,442	\$3,162,465	(\$88,664)	(\$311,769)	\$2,762,032
General/Ambulance/Pension Overhead Transfer	\$0	\$0	\$0	\$0	\$0	\$0
USE OF DISTRICT RESERVES	\$0	\$0	\$0	\$0		\$0
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)	\$2,359,023	\$803,442	\$3,162,465	(\$88,664)	(\$311,769)	\$2,762,032

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS					
	OVER (UNDER) BUDGET				JUNE 30, 2018	PAGE 7
			GENERAL +			
	GENERAL	AMBULANCE	AMBULANCE	DISPATCH	PENSION	TOTAL
REVENUES						
Tax collections	(\$3,440,197)	(\$1,003,469)	(\$4,443,666)	(\$167,014)	(\$335,917)	(\$4,946,597)
Building and other permits	(19,336)	0	(19,336)	0	0	(19,336)
Ambulance fees, net	0	(386,634)	(386,634)	0	0	(386,634)
Interest	2,091	2,136	4,227	1,586	26	5,839
Miscellaneous revenue	(1,957)	(500)	(2,457)	0	0	(2,457)
Rental income	(8,650)	0	(8,650)	0	0	(8,650)
Financing Source - Loan Proceeds	0	0	0	0	0	0
TOTAL REVENUES	(\$3,468,049)	(\$1,388,467)	(\$4,856,516)	(\$165,428)	(\$335,891)	(\$5,357,835)
EXPENDITURES						
Bank service charges	(\$1,142)	\$538	(\$606)	\$0	\$0	(\$606)
Building maintenance	(32,397)	(13,865)	(46,262)	0	0	(46,262)
Depreciated assets - capital assets	(266,892)	8,608	(258,284)	(12,178)	0	(270,462)
Doctors fees & medical exams	(15,099)	(6,471)	(21,570)	0	0	(21,570)
Dues and subscriptions	(12,584)	(4,587)	(17,171)	0	0	(17,171)
Election expenses	(7,599)	(1,873)	(9,472)	0	0	(9,472)
Equipment maintenance & expensed	(56,971)	(49,595)	(106,566)	0	0	(106,566)
Equipment purchases and replacement	7,793	146	7,939	0	0	7,939
Gasoline and oil	(14,223)	(6,095)	(20,318)	0	0	(20,318)
Insurance - employee - medical & dental	(709,741)	(303,605)	(1,013,346)	0	0	(1,013,346)
Insurance - general	(63,692)	(27,143)	(90,835)	0	0	(90,835)
Mortgage interest payments/expense	(2,002)	(858)	(2,860)	0	0	(2,860)
Miscellaneous expenses	(6,165)	(2,983)	(9,148)	0	0	(9,148)
Lease expenses - principal & interest	(135)	0	(135)	0	0	(135)
Office supplies and expenses	(10,122)	(658)	(10,780)	0	0	(10,780)
Payroll taxes	(184,747)	(80,817)	(265,564)	0	0	(265,564)
Professional fees & services	(53,001)	(64,079)	(117,080)	0	0	(117,080)
Rental Management Fee/repairs	(2,696)	0	(2,696)	0	0	(2,696)
Salaries	(2,523,152)	(1,058,444)	(3,581,596)	0	0	(3,581,596)
Salaries - OT	0	0	0	0	0	0
Supplies - cleaning & laundry	(4,124)	190	(3,934)	0	0	(3,934)
Training and education	(28,812)	(40,894)	(69,706)	0	0	(69,706)
Uniforms	(21,126)	(9,028)	(30,154)	0	0	(30,154)
Utilities	(17,777)	(7,618)	(25,395)	(65,256)	0	(90,651)
Vehicle maintenance & repairs	(42,919)	(9,956)	(52,875)	0	0	(52,875)
Work Comp Claims	(2,881)	(1,235)	(4,116)	0	0	(4,116)
Dispatch - CCE-911	0	0	0	(457)	0	(457)
Pension Contribution	0	0	0	0	(24,122)	(24,122)
TOTAL EXPENDITURES	(\$4,072,206)	(\$1,680,324)	(\$5,752,530)	(\$77,891)	(\$24,122)	(\$5,854,543)
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)	\$604,157	\$291,857	\$896,014	(\$87,537)	(\$311,769)	\$496,708

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS					
	PERCENT OF BUDGET USED				JUNE 30, 2018	PAGE 8
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	TOTAL
REVENUES						
Tax collections	65.32%	65.32%	65.32%	65.34%	65.28%	65.32%
Building and other permits	80.66%	✓	80.66%	✓		80.66%
Ambulance fees, net		48.45%	48.45%	✓		48.45%
Interest	105.97%	✓ 121.36%	✓ 109.39%	✓ 179.30%	✓	112.42%
Miscellaneous revenue	75.54%	0.00%	71.09%			99.52%
Rental income	50.29%		50.29%			50.29%
Financing Source - Loan Proceeds						
TOTAL REVENUES	65.59%	62.00%	64.64%	65.81%	77.11%	65.84%
EXPENDITURES						
Bank service charges	23.87%		59.60%	✓		59.60%
Building maintenance	29.30%	✓ 29.40%	✓ 29.33%			29.33%
Depreciated assets - capital assets	54.66%	✓ 217.92%	✓ 56.66%	✓ 5.60%		55.58%
Doctors fees & medical exams	10.13%	10.13%	10.13%			10.13%
Dues and subscriptions	24.93%	✓ 27.17%	✓ 25.54%			25.54%
Election expenses	63.81%	✓ 79.19%	✓ 68.43%	✓		68.43%
Equipment maintenance & expensed	29.64%	41.46%	35.69%			35.69%
Equipment purchases and replacement		✓	✓	✓		
Gasoline and oil	59.77%	✓ 59.77%	✓ 59.77%	✓		59.77%
Insurance - employee - medical & dental	43.05%	✓ 43.16%	✓ 43.08%	✓		43.08%
Insurance - general	73.89%	✓ 74.04%	✓ 73.94%	✓		73.94%
Mortgage interest payments/expense	48.93%	48.93%	48.93%			48.93%
Miscellaneous expenses	31.31%	✓ 30.22%	✓ 30.96%	✓		30.96%
Lease expenses - principal & interest	99.85%	✓	✓ 99.85%	✓		99.85%
Office supplies and expenses	50.89%	✓ 87.32%	✓ 58.22%	✓		58.22%
Payroll taxes	46.79%	✓ 45.69%	✓ 46.46%			46.46%
Professional fees & services	52.23%	✓ 40.97%	✓ 46.66%			46.66%
Rental Management Fee/repairs	48.15%		48.15%			48.15%
Salaries	46.27%	46.16%	46.23%			46.23%
Salaries - OT		✓	✓	✓		
Supplies - cleaning & laundry	60.72%	✓ 104.22%	✓ 73.77%	✓		73.77%
Training and education	47.70%	✓ 17.65%	✓ 33.46%	✓		33.46%
Uniforms	69.82%	✓ 69.91%	✓ 69.85%	✓		69.85%
Utilities	50.59%	✓ 50.60%	✓ 50.59%	✓ 42.81%		45.23%
Vehicle maintenance & repairs	37.71%	✓ 47.87%	✓ 39.91%			39.91%
Work Comp Claims	17.69%	✓ 17.67%	✓ 17.68%			17.68%
Dispatch - CCE-911		✓		✓ 99.87%	✓	99.87%
Pension Contribution	100.00%	✓	100.00%	✓	98.36%	✓ 98.77%
TOTAL EXPENDITURES	51.08%	46.53%	49.83%	83.94%	98.36%	56.37%
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)						

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

PAGE 9

	GENERAL FUND		JUNE 30, 2018	
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$6,478,836	\$9,919,033	(\$3,440,197)	65.32%
Building and other permits	80,664	100,000	(19,336)	80.66%
Interest	37,091	35,000	2,091	105.97%
Miscellaneous revenue	6,043	8,000	(1,957)	75.54%
Rental income	8,750	17,400	(8,650)	50.29%
Financing Source - Loan Proceeds	0	0	0	
TOTAL REVENUES	\$6,611,384	\$10,079,433	(\$3,468,049)	65.59%
EXPENDITURES				
Bank service charges	\$358	\$1,500	(\$1,142)	23.87%
Building maintenance	13,428	45,825	(32,397)	29.30%
Depreciated assets - capital assets	321,800	588,692	(266,892)	54.66%
Doctors fees & medical exams	1,701	16,800	(15,099)	10.13%
Dues and subscriptions	4,178	16,762	(12,584)	24.93%
Election expenses	13,401	21,000	(7,599)	63.81%
Equipment maintenance & expensed	24,004	80,975	(56,971)	29.64%
Equipment purchases and replacement	7,793		7,793	
Gasoline and oil	21,127	35,350	(14,223)	59.77%
Insurance - employee - medical & dental	536,487	1,246,228	(709,741)	43.05%
Insurance - general	180,258	243,950	(63,692)	73.89%
Mortgage interest payments/expense	1,918	3,920	(2,002)	48.93%
Miscellaneous expenses	2,810	8,975	(6,165)	31.31%
Lease expenses - principal & interest	90,865	91,000	(135)	99.85%
Office supplies and expenses	10,488	20,610	(10,122)	50.89%
Payroll taxes	162,453	347,200	(184,747)	46.79%
Pension Contribution	500,000	500,000	0	100.00%
Professional fees & services	57,949	110,950	(53,001)	52.23%
Rental Management Fee/repairs	2,504	5,200	(2,696)	48.15%
Salaries	2,172,508	4,695,660	(2,523,152)	46.27%
Salaries - OT				
Supplies - cleaning & laundry	6,376	10,500	(4,124)	60.72%
Training and education	26,278	55,090	(28,812)	47.70%
Uniforms	48,874	70,000	(21,126)	69.82%
Utilities	18,203	35,980	(17,777)	50.59%
Vehicle maintenance & repairs	25,981	68,900	(42,919)	37.71%
Work Comp Claims	619	3,500	(2,881)	17.69%
TOTAL EXPENDITURES	\$4,252,361	\$8,324,567	(\$4,072,206)	51.08%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$2,359,023	\$1,754,866	(\$604,157)	134.43%
General/Ambulance/Pension Overhead Transfer	\$0		\$0	
TOTAL OVERHEAD TRANSFERS	\$0	\$0	\$0	
USE OF DISTRICT RESERVES	0	\$0		
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$2,359,023	\$1,754,866	(\$604,157)	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	AMBULANCE FUND		JUNE 30, 2018	PAGE 10
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$1,890,087	\$2,893,556	(\$1,003,469)	65.32%
Ambulance fees, net	363,366	750,000	(386,634)	48.45%
Interest	12,136	10,000	2,136	121.36%
Miscellaneous revenue	0	500	(500)	0.00%
TOTAL REVENUES	\$2,265,589	\$3,654,056	(\$1,388,467)	62.00%
EXPENDITURES				
Bank service charges	\$536	\$0	\$536	
Building maintenance	5,774	19,639	(13,865)	29.40%
Depreciated assets - capital assets	15,908	7,300	8,608	217.92%
Doctors fees & medical exams	729	7,200	(6,471)	10.13%
Dues and subscriptions	1,711	6,298	(4,587)	27.17%
Election expenses	7,127	9,000	(1,873)	79.19%
Equipment maintenance & expensed	35,125	84,720	(49,595)	41.46%
Equipment purchases and replacement	146		146	
Gasoline and oil	9,055	15,150	(6,095)	59.77%
Insurance - employee - medical & dental	230,493	534,098	(303,605)	43.16%
Insurance - general	77,407	104,550	(27,143)	74.04%
Mortgage interest payments/expense	822	1,680	(858)	48.93%
Miscellaneous expenses	1,292	4,275	(2,983)	30.22%
Lease expenses - principal & interest			0	
Office supplies and expenses	4,532	5,190	(658)	87.32%
Payroll taxes	67,983	148,800	(80,817)	45.69%
Professional fees & services	44,471	108,550	(64,079)	40.97%
Rental Management Fee/repairs			0	
Salaries	907,396	1,965,840	(1,058,444)	46.16%
Salaries - OT			0	
Supplies - cleaning & laundry	4,690	4,500	190	104.22%
Training and education	8,767	49,661	(40,894)	17.65%
Uniforms	20,972	30,000	(9,028)	69.91%
Utilities	7,802	15,420	(7,618)	50.60%
Vehicle maintenance & repairs	9,144	19,100	(9,956)	47.87%
Work Comp Claims	265	1,500	(1,235)	17.67%
TOTAL EXPENDITURES	\$1,462,147	\$3,142,471	(\$1,680,324)	46.53%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$803,442	\$511,585	\$291,857	0.00%
General/Ambulance Overhead Transfer			0	
USE OF DISTRICT RESERVES	0			
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$803,442	\$511,585	\$291,857	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	PENSION FUND		JUNE 30, 2018	PAGE 11
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$631,582	\$967,499	(\$335,917)	65.28%
Interest	26		26	
General Fund - additional contribution	500,000	500,000	0	
TOTAL REVENUES	\$1,131,608	\$1,467,499	(\$335,891)	77.11%
EXPENDITURES				
Pension Fund Premium	\$1,443,377	\$1,467,499	(\$24,122)	98.36%
TOTAL EXPENDITURES	\$1,443,377	\$1,467,499	(\$24,122)	98.36%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	(\$311,769)	\$0	(\$311,769)	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	DISPATCH FUND		JUNE 30, 2018	PAGE 12
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$314,859	\$481,873	(\$167,014)	65.34%
Interest	3,586	2,000	1,586	179.30%
TOTAL REVENUES	\$318,445	\$483,873	(\$165,428)	65.81%
EXPENDITURES				
Dispatching fees	\$357,543	\$358,000	(\$457)	99.87%
Telephone	7,411	22,700	(15,289)	32.65%
Communication expenses	41,433	91,400	(49,967)	45.33%
Depreciated assets	722	12,900	(12,178)	5.60%
Auditing expense	0		0	
TOTAL EXPENDITURES	\$407,109	\$485,000	(\$77,891)	83.94%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$88,664)	(\$1,127)	(\$87,537)	7867.26%
USE OF DISTRICT RESERVES/TRANSFERS	\$0	\$1,127	(\$1,127)	0.00%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$88,664)	\$0	\$0	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

PAGE 13

	GENERAL FUND		JUNE 30, 2018	
	2018	2017	2018-2017 \$	2018-2017 %
	ACTUAL	ACTUAL	OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$6,478,836	\$3,397,713	\$3,081,123	✓ 90.68%
Building and other permits	80,664	67,852	12,812	✓ 18.88%
Interest	37,091	4,790	32,301	✓ 674.34%
Miscellaneous revenue	6,043	2,178	3,865	177.46%
Rental income	8,750	8,700	50	✓ 0.57%
Financing Source - Loan Proceeds	0	370,816	(370,816)	✓
TOTAL REVENUES	\$6,611,384	\$3,852,049	\$2,759,335	✓ 71.63%
EXPENDITURES				
Bank service charges	\$358	\$455	(\$97)	-21.32%
Building maintenance	13,428	13,495	(67)	-0.50%
Depreciated assets - capital assets	321,800	371,672	(49,872)	✓ -13.42%
Doctors fees & medical exams	1,701	1,943	(242)	-12.45%
Dues and subscriptions	4,178	4,518	(340)	-7.53%
Election expenses	13,401	11,901	1,500	✓ 12.60%
Equipment maintenance & expensed	24,004	7,036	16,968	✓ 241.16%
Equipment purchases and replacement	7,793	5,530	2,263	40.92%
Gasoline and oil	21,127	16,967	4,160	24.52%
Insurance - employee - medical & dental	536,487	542,547	(6,060)	-1.12%
Insurance - general	180,258	124,422	55,836	✓ 44.88%
Mortgage interest payments/expense	1,918	2,192	(274)	-12.50%
Miscellaneous expenses	2,810	2,870	(60)	-2.09%
Lease expenses - principal & interest	90,865	43,669	47,196	✓ 108.08%
Office supplies and expenses	10,488	7,930	2,558	✓ 32.26%
Payroll taxes	162,453	124,327	38,126	✓ 30.67%
Pension Contribution	500,000		500,000	✓
Professional fees & services	57,949	34,734	23,215	✓ 66.84%
Rental Management Fee/repairs	2,504	696	1,808	✓ 259.77%
Salaries	2,113,749	1,538,864	574,885	✓ 37.36%
Salaries - OT	58,759	82,948	(24,189)	✓ -29.16%
Supplies - cleaning & laundry	6,376	6,653	(277)	-4.16%
Training and education	26,278	8,092	18,186	✓ 224.74%
Uniforms	48,874	47,931	943	1.97%
Utilities	18,203	17,196	1,007	✓ 5.86%
Vehicle maintenance & repairs	25,981	64,238	(38,257)	✓ -59.56%
Work Comp Claims	619	315	304	✓ 96.51%
TOTAL EXPENDITURES	\$4,252,361	\$3,083,141	\$1,169,220	✓ 37.92%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$2,359,023	\$768,908	\$1,590,115	✓ 206.80%
General/Ambulance/Dispatch/Pension OH Transfer	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$2,359,023	\$768,908	\$1,590,115	206.80%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	AMBULANCE FUND		JUNE 30, 2018	PAGE 14
	2018 ACTUAL	2017 ACTUAL	2018-2017 \$ OVER (UNDER)	2018-2017 % OVER (UNDER)
REVENUES				
Tax collections	\$1,890,087	\$1,770,298	\$119,789	✓ 6.77%
Ambulance fees, net	363,366	386,733	(23,367)	✓ -6.04%
Interest	12,136	2,282	9,854	431.81%
Miscellaneous revenue	0	289	(289)	
TOTAL REVENUES	\$2,265,589	\$2,159,602	\$105,987	4.91%
EXPENDITURES				
Bank service charges	\$536	\$0	\$536	
Building maintenance	5,774	3,573	2,201	✓ 61.60%
Depreciated assets - capital assets	15,908	290	15,618	✓ 5385.52%
Doctors fees & medical exams	729	486	243	50.00%
Dues and subscriptions	1,711	1,096	615	56.11%
Election expenses	7,127	2,975	4,152	139.56%
Equipment maintenance & expensed	35,125	28,900	6,225	21.54%
Equipment purchases and replacement	146	223	(77)	-34.53%
Gasoline and oil	9,055	4,242	4,813	✓ 113.46%
Insurance - employee - medical & dental	230,493	135,931	94,562	✓ 69.57%
Insurance - general	77,407	31,106	46,301	✓ 148.85%
Mortgage interest payments/expense	822	548	274	50.00%
Miscellaneous expenses	1,292	526	766	145.63%
Lease expenses - principal & interest	0		0	
Office supplies and expenses	4,532	1,474	3,058	✓ 207.46%
Payroll taxes	67,983	102,576	(34,593)	✓ -33.72%
Professional fees & services	44,471	32,801	11,670	✓ 35.58%
Rental Management Fee/repairs	0		0	
Salaries	882,213	1,321,742	(439,529)	✓ -33.25%
Salaries - OT	25,183	73,943	(48,760)	✓ -173.82%
Supplies - cleaning & laundry	4,690	1,663	3,027	182.02%
Training and education	8,767	6,833	1,934	28.30%
Uniforms	20,972	11,983	8,989	75.01%
Utilities	7,802	4,297	3,505	81.57%
Vehicle maintenance & repairs	9,144	18,660	(9,516)	-51.00%
Work Comp Claims	265	79	186	235.44%
TOTAL EXPENDITURES	\$1,462,147	\$1,785,947	(\$323,800)	✓ -18.13%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$803,442	\$373,655	\$429,787	✓ 115.02%
General/Ambulance/Dispatch Overhead Transfer				
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$803,442	\$373,655	\$429,787	115.02%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

			JUNE 30, 2018	PAGE 15
CASH RESERVES AS OF	ACTUAL	ACTUAL	2018-2017 \$	2018-2017 %
JUNE 30, 2018	JUNE 30, 2018	JUNE 30, 2017	OVER (UNDER)	OVER (UNDER)
GENERAL FUND:				
Reliance Bank - General account	\$7,155,145.82	\$0.00	\$7,155,145.82	
Reliance Bank - FSA	12,799.67	0	12,799.67	
Reliance Bank - HRA	1,552.38	0	1,552.38	
Reliance Bank - Rental Property	9,485.89	0	9,485.89	
Commerce Bank - 0239	0.00	3,734,819.67	(\$3,734,819.67)	
Commerce Bank - FSA - 3217	0.00	14,988.07	(14,988.07)	-100.00%
Commerce Bank - HRA - 0938	0.00	11,102.58	(11,102.58)	-100.00%
Commerce Bank - Rental Property	0.00	6,015.37	(6,015.37)	-100.00%
Investment account - various	1,313,645.29	1,903,088.95	(589,443.66)	-30.97%
Petty Cash	185.00	185.00	0.00	0.00%
TOTAL GENERAL FUND CASH BALANCES	\$8,492,814.05	\$5,670,199.64	\$2,822,614.41	49.78%
AMBULANCE FUND:				
Reliance Bank - 3181	\$2,234,824.84		\$2,234,824.84	
Meramec Valley Bank - Money Market	7,662.27		7,662.27	
Investment account	763,929.17	1,260,780.43	(496,851.26)	
Commerce Bank - 3844	\$0.00	\$1,427,696.19	(\$1,427,696.19)	-100.00%
TOTAL AMBULANCE FUND CASH BALANCES	\$3,006,416.28	\$2,688,476.62	\$317,939.66	11.83%
TOTAL OPERATING FUND CASH BALANCES	\$11,499,230.33	\$8,358,676.26	\$3,140,554.07	37.57%
LESS: 2018 REMAINING EXPENSES, net	(\$5,365,896)			
ESTIMATED CASH RESERVE	\$6,133,334	✓		
# of Months - Estimated Reserve	6.42	✓		
Estimated Reserve - %	53.49%	✓		

2018

Average Rate 0.598% 0.625% 0.662% 0.733% 0.766% 0.700% #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

District	Fund	Bank	Account #	Account Description	January	February	March	April	May	June	July	August	September	October	November	December
Fenton FPD	General	Commerce	239	General Fund	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%						
Fenton FPD	General	Meramec Valley Bank	2956	Money Market	0.100%	0.100%	0.100%	0.100%	0.100%	0.100%						
Fenton FPD	Ambulance	Reliance Bank	3181	Ambulance	0.100%	1.210%	1.360%	1.360%	1.210%	1.210%						
Fenton FPD	General	Reliance Bank	3207	General	0.000%	1.210%	1.360%	1.360%	1.210%	1.210%						
Fenton FPD	Pension	Reliance Bank	2944	Pension	n/a	n/a	1.360%	1.360%	1.210%	1.210%						
Fenton FPD	Dispatch	Reliance Bank	3165	Dispatch	n/a	n/a	1.360%	1.360%	1.210%	1.210%						
Fenton FPD	General	Reliance Bank	3371	Rental Property	n/a	n/a	1.360%	1.360%	1.210%	1.210%						
Fenton FPD	General	Reliance Bank	3363	Health Reimbursement	n/a	n/a	1.360%	1.360%	1.210%	1.210%						
Fenton FPD	General	Reliance Bank	2969	Flexible Spending	n/a	n/a	1.360%	1.360%	1.210%	1.210%						

**Bank Rating Report
for
Fenton FPD**

Rating Based on Information Gathered from:

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

Period Ending:

3/31/2018	*****	*****	*****	*****	*****
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.

BankRate.com

Period Ending:

12/31/2017	*****	*****	Not Avail.	*****	*****
6/30/2017	*****	*****	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.

DepositAccounts.com

Period Ending:

3/31/2018					
Institution Health	A	A	B+	A+	B+
Texas Ratio	A+	A	B+	A+	A+
12/31/2017					
Institution Health	B+	A	B+	A	A
Texas Ratio	A+	A	B+	A+	A+
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

Ratings Key:

BankRate.com

Superior

BauerFinancial.com

Superior

Sound

Excellent

Performing

*** 1/2

Good

**

*

Lowest Rated

**

Adequate

Problematic

*

Troubled

Health

A

Data as of Q1 2018

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

Health Grade Components

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

The Texas Ratio is an indicator of how much capital a bank has available compared to the total value of loans considered at risk. As of March 31, 2018 Commerce Bank had \$28.72 million in non-current loans and owned real-estate with \$2.54 billion in equity and loan loss allowances on hand to cover it. This gives Commerce Bank a Texas Ratio of 1.13% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL

ASSETS AND LIABILITIES

FDIC Certificate #	24998 (https://www5.fdic.gov/idasp/external/information.asp?InCert1=24998)	Q1 2018 vs Q1 2017	\$24.49B \$25.19B
Year Established	1984	Q1 2018 vs Q1 2017	\$13.75B \$13.43B
Employees	4689	Q1 2018 vs Q1 2017	\$20.71B \$21.21B
Primary Regulator	FED	Q1 2018 vs Q1 2017	\$2.39B \$2.30B
PROFIT MARGIN		Q1 2018 vs Q1 2017	\$159.5MM \$157.8MM
Return on Assets - YTD	1.58%	Q1 2018 vs Q1 2017	\$23.9MM \$29.0MM
Return on Equity - YTD	16.27%	Q1 2018 vs Q1 2017	\$4.8MM \$3.7MM
Annual Interest Income	\$205.2MM		

Health

B+

Data as of Q1 2018

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 March 31, 2018 Alliance Credit Union had \$3.77 million in non-current loans and owned real-estate with \$27.58 million in equity and loan loss allowances on hand to cover it. This gives Alliance Credit Union a Texas Ratio of 13.68% which is above average. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL		ASSETS AND LIABILITIES	
NCUA #	63789 (http://mapping.ncua.gov/SingleResult.aspx?ID=63789)	Assets	Q1 2018 \$271.8MM vs Q1 2017 \$253.8MM
Year Chartered	1948	Loans	Q1 2018 \$232.4MM vs Q1 2017 \$219.6MM
Employees	69	Deposits	Q1 2018 \$212.1MM vs Q1 2017 \$195.6MM
Primary Regulator		Equity Capital	Q1 2018 \$25.9MM vs Q1 2017 \$23.2MM
PROFIT MARGIN			
Return on Assets - YTD	1%	Loan Loss Allowance	Q1 2018 \$1.6MM vs Q1 2017 \$1.7MM
Return on Equity - YTD	10.31%	Unbacked Noncurrent Loans	Q1 2018 \$2.7MM vs Q1 2017 \$1.7MM
Annual Interest Income	\$2.5MM	Real Estate Owned	Q1 2018 \$1.1MM vs Q1 2017 \$1.1MM

Health

A

Data as of Q1 2018

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

Health Grade Components

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

The Texas Ratio is an indicator of how much capital a bank has available compared to the total value of loans considered at risk. As of March 31, 2018 Reliance Bank (MO) had \$10.48 million in non-current loans and owned real-estate with \$165.49 million in equity and loan loss allowances on hand to cover it. This gives Reliance Bank (MO) a Texas Ratio of 6.32% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL		ASSETS AND LIABILITIES	
FDIC	35123		Q1 2018 \$1.43B
Certificate #	(https://www5.fdic.gov/ldasp/external/consolidation.asp?InCert1=35123)	Consolidation	vs Q1 2017 \$1.34B
Year Established	1999	Loans	Q1 2018 \$1.01B
Employees	176		vs Q1 2017 \$881.5MM
Primary Regulator	FDIC	Deposits	Q1 2018 \$1.12B
			vs Q1 2017 \$1.11B
		Equity Capital	Q1 2018 \$154.1MM
			vs Q1 2017 \$161.4MM
PROFIT MARGIN			
Return on Assets - YTD	1.09%	Loan Loss Allowance	Q1 2018 \$11.4MM
Return on Equity - YTD	9.99%		vs Q1 2017 \$12.2MM
Annual Interest Income	\$12.1MM	Unbacked Noncurrent Loans	Q1 2018 \$0
			vs Q1 2017 \$0
		Real Estate Owned	Q1 2018 \$10.5MM
			vs Q1 2017 \$10.5MM

Health

A+

Data as of Q1 2018

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 March 31, 2018 Academy Bank had \$9.4 million in non-current loans and owned real-estate with \$220.92 million in equity and loan loss allowances on hand to cover it. This gives Academy Bank a Texas Ratio of 4.25% 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/dasp/external/certification.asp?InCert1=19600)	Capitalization	Q1 2018 \$1.31B vs Q1 2017 \$1.15B
Year Established	1965	Loans	Q1 2018 \$929.6MM vs Q1 2017 \$764.9MM
Employees	554	Deposits	Q1 2018 \$985.3MM vs Q1 2017 \$855.7MM
Primary Regulator	OCC	Equity Capital	Q1 2018 \$208.1MM vs Q1 2017 \$185.8MM
PROFIT MARGIN		Loan Loss Allowance	Q1 2018 \$12.8MM vs Q1 2017 \$11.3MM
Return on Assets - YTD	1.38%	Unbacked Noncurrent Loans	Q1 2018 \$9.1MM vs Q1 2017 \$6.6MM
Return on Equity - YTD	8.59%	Real Estate Owned	Q1 2018 \$256.00K vs Q1 2017 \$735.00K
Annual Interest Income	\$13.2MM		

Health

B+

Data as of Q1 2018

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

Health Grade Components

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

The Texas Ratio is an indicator of how much capital a bank has available compared to the total value of loans considered at risk. As of March 31, 2018 Meramec Valley Bank had \$244,000 in non-current loans and owned real-estate with \$10.03 million in equity and loan loss allowances on hand to cover it. This gives Meramec Valley Bank a Texas Ratio of 2.43% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL		ASSETS AND LIABILITIES	
FDIC Certificate #	19200 (https://www5.fdic.gov/dasp/external/lookup.asp?inCert1=19200)	Assets	Q1 2018 \$110.7MM vs Q1 2017 \$103.3MM
Year Established	1918	Loans	Q1 2018 \$89.3MM vs Q1 2017 \$77.0MM
Employees	26	Deposits	Q1 2018 \$85.5MM vs Q1 2017 \$83.4MM
Primary Regulator	FDIC	Equity Capital	Q1 2018 \$9.1MM vs Q1 2017 \$9.3MM
PROFIT MARGIN		Loan Loss Allowance	Q1 2018 \$879.00K vs Q1 2017 \$800.00K
Return on Assets - YTD	-0.28%	Unbacked Noncurrent Loans	Q1 2018 \$2.00K vs Q1 2017 \$110.00K
Return on Equity - YTD	-3.37%	Real Estate Owned	Q1 2018 \$242.00K vs Q1 2017 \$1.0MM
Annual Interest Income	\$1.1MM		

EMERGENCY CALLS

[illegible]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
June 30, 2018

ASSETS

Current Assets		
Reliance Bank-General Account	\$	7,155,145.82
Reliance Bank-Flexible Spendin		12,799.67
Reliance Bank-Health Reimburse		1,552.38
Reliance Bank-Rental Property		9,485.89
Petty Cash		185.00
Investment Account		1,313,645.29
Taxes Receivable - Current		6,847,263.62
Prepaid Rental Expense		250.00
Due From Ambulance		54,664.48
Deposit-General		100.00
Interest Receivable		4,693.97
Prepaid Expenses		253,685.32
Total Current Assets		15,653,471.44
Property and Equipment		
Land		621,212.74
Building		3,960,759.11
Vehicles		3,943,543.81
Furniture & Fixtures		609,370.29
Equipment		2,152,461.94
Accum Depreciation		(6,144,910.76)
Total Property and Equipment		5,142,437.13
Other Assets		
Amount for Long Term Debt		996,442.73
Investments in P&E-Joint		(5,142,437.13)
Total Other Assets		(4,145,994.40)
Total Assets	\$	<u>16,649,914.17</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$	5,534.80
Accrued Salaries Payable		45,753.24
Due To Dispatch		575.40
Due To Pension		0.14
FSA Liability		4,929.64
IRS Payroll Taxes W/H		5,524.93
Rental Security Deposit		1,950.00
Notes Payable		243,000.00
Capital Lease Payable		333,442.73
Capital Lease Payable #2		420,000.00
Total Current Liabilities		1,060,710.88
Deferred Inflows of Resources		
Deferred Revenue		2,825,486.19
Total Deferred Inflows of Resources		2,825,486.19
Total Liabilities		3,886,197.07

Fenton FPD - General
 Balance Sheet - Governmental Funds - Modified Accrual Basis
 June 30, 2018

Fund Balance		
Nonspendable- Prepaid Expenses	181,689.92	
Fund Balance-Assigned	4,134,175.00	
Fund Balance - Unassigned	6,088,828.75	
Excess Revenue over (under) Ex	<u>2,359,023.43</u>	
Total Fund Balance		<u>12,763,717.10</u>
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>16,649,914.17</u></u>

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2018

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 8,166.32	15.92	\$ 6,478,835.60	98.00
Interest Income	9,514.64	18.55	37,090.68	0.56
Miscellaneous Revenue	2,375.00	4.63	3,543.71	0.05
Permit Revenue	29,728.00	57.97	80,664.00	1.22
Rental Income	1,500.00	2.92	8,750.00	0.13
Sale of Fixed Assets	0.00	0.00	2,500.00	0.04
Total Revenues	51,283.96	100.00	6,611,383.99	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	51,283.96	100.00	6,611,383.99	100.00
Expenditures				
Salaries	323,560.49	630.92	2,113,748.78	31.97
Salaries OT	12,447.91	24.27	58,759.37	0.89
Election Expenses	0.00	0.00	13,400.50	0.20
Depreciated Assets	0.00	0.00	321,799.52	4.87
Payroll Taxes	25,152.84	49.05	162,452.54	2.46
Office Supplies	591.51	1.15	10,487.54	0.16
IT Expenses	1,790.50	3.49	13,437.10	0.20
Gas & Oil-Fuel	5,212.54	10.16	21,127.18	0.32
Bank Charges	50.36	0.10	358.45	0.01
Equipment Purchases	4,210.06	8.21	7,792.66	0.12
Dues & Subscriptions	25.00	0.05	4,177.94	0.06
Insurance - General	135,473.35	264.16	180,257.93	2.73
Insurance - Employee	95,860.83	186.92	536,487.37	8.11
Professional Fees	12,852.64	25.06	57,948.71	0.88
Building Maintenance	1,093.78	2.13	13,427.98	0.20
Equipment Maintenance	1,789.40	3.49	10,566.95	0.16
Vehicle Maintenance	8,128.01	15.85	25,980.62	0.39
Lease Expense	90,864.58	177.18	90,864.58	1.37
Workers Comp Claims	0.00	0.00	618.80	0.01
Rental Management Fee	141.00	0.27	1,204.33	0.02
Mortgage Interest Payments	326.64	0.64	1,917.66	0.03
Doctors Fees	70.00	0.14	1,701.00	0.03
Rental Repair	1,300.00	2.53	1,300.00	0.02
Misc. Expenses	800.79	1.56	2,810.36	0.04
Training & Education	134.67	0.26	26,277.63	0.40
Uniforms	16,784.79	32.73	48,873.57	0.74
Supplies-Cleaning & Maint.	1,629.14	3.18	6,376.13	0.10
Utilities	3,688.43	7.19	18,205.36	0.28
Overhead Transfer	0.00	0.00	500,000.00	7.56
Total Expenditures	743,979.26	1,450.71	4,252,360.56	64.32
Excess Revenue over (under) Expenditur	\$ (692,695.30)	(1,350.71)	\$ 2,359,023.43	35.68

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2018

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 8,166.32	15.92	\$ 6,478,835.60	98.00
Investment Interest	2,120.68	4.14	9,273.59	0.14
RB-Property Rental Interest	9.01	0.02	2,324.12	0.04
RB Health Reimburse Interest	4.01	0.01	17.48	0.00
RB-Flexible Spending Interest	13.70	0.03	35.37	0.00
RB-General Interest	7,367.24	14.37	25,440.12	0.38
Misc Income	2,375.00	4.63	3,143.71	0.05
Fire Reports	0.00	0.00	400.00	0.01
Permit Revenue	29,728.00	57.97	66,269.00	1.00
Building Permits	0.00	0.00	14,045.00	0.21
Re-Occupancy Fees	0.00	0.00	350.00	0.01
Upper End Property	1,500.00	2.92	8,750.00	0.13
Sale of Fixed Assets	0.00	0.00	2,500.00	0.04
Total Revenues	51,283.96	100.00	6,611,383.99	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	51,283.96	100.00	6,611,383.99	100.00
Expenditures				
Salaries-Firefighters	269,928.30	526.34	1,752,384.25	26.51
Salaries-Fire Chief	6,619.20	12.91	43,024.80	0.65
Salaries-Deputy Chiefs	29,695.65	57.90	208,042.62	3.15
Salaries-Admin Assistants	4,798.78	9.36	31,107.72	0.47
Salaries-Office Manager	3,682.56	7.18	23,936.64	0.36
Salaries-Fire Marshall	6,736.00	13.13	43,784.00	0.66
Salaries-Inspectors	2,100.00	4.09	11,468.75	0.17
Payroll Overtime-FF	12,447.91	24.27	58,759.37	0.89
St. Louis Cty Board of Electio	0.00	0.00	14,948.21	0.23
Mulligan Printing	0.00	0.00	1,681.36	0.03
Election Expenses Reimbursemen	0.00	0.00	(3,229.07)	(0.05)
Sentinel	0.00	0.00	37,924.05	0.57
Target Solutions	0.00	0.00	7,262.00	0.11
Bullex	0.00	0.00	1,833.44	0.03
Emergency Services	0.00	0.00	223,296.00	3.38
Slyman Bros Appliance	0.00	0.00	4,488.99	0.07
Don Brown Chevrolet	0.00	0.00	37,232.00	0.56
Sam's Club	0.00	0.00	1,618.14	0.02
Public Safety Outfitters	0.00	0.00	5,079.00	0.08
Miken Technologies	0.00	0.00	3,065.90	0.05
FICA/ Medicare	25,152.84	49.05	162,452.54	2.46
Marco	72.80	0.14	218.40	0.00
Office Source	38.25	0.07	960.18	0.01
Commerce Bank-VISA	62.38	0.12	5,892.57	0.09
MO Lawyers Media	0.00	0.00	25.48	0.00
Safeguard	0.00	0.00	132.96	0.00
ADP Screening Services	0.00	0.00	712.37	0.01
Rejis Commission	46.90	0.09	305.90	0.00
Copy Source	24.50	0.05	24.50	0.00
Wal-Mart	0.00	0.00	22.68	0.00
UPS	26.87	0.05	26.87	0.00
Summer One	176.83	0.34	1,034.85	0.02
The Emblem Authority	0.00	0.00	714.00	0.01
Quantum Technologies	0.00	0.00	131.00	0.00

See Accountant's Compilati 27 port - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2018

	Current Month		Year to Date	
Kimberly Smith	0.00	0.00	142.80	0.00
Speed-E-Way Printing	142.98	0.28	142.98	0.00
Image Trend	0.00	0.00	7,905.25	0.12
First Watch	575.50	1.12	2,877.50	0.04
Miken Technologies	0.00	0.00	1,439.35	0.02
Sikich	1,215.00	2.37	1,215.00	0.02
Sieveking	5,212.54	10.16	21,127.18	0.32
Commerce Bank	50.20	0.10	454.35	0.01
Reliance Bank Fees	0.16	0.00	(95.90)	0.00
Sentinel Emergency Solutions	310.55	0.61	2,406.06	0.04
Commerce Bank-VISA	847.50	1.65	847.50	0.01
Lowe's	0.00	0.00	748.44	0.01
Fluid Air Products	0.00	0.00	738.65	0.01
Danger Close Group	3,052.01	5.95	3,052.01	0.05
MAPERS	0.00	0.00	70.00	0.00
Backstoppers	0.00	0.00	105.00	0.00
Center for Public Safety	0.00	0.00	861.00	0.01
Commerce Bank-VISA	0.00	0.00	146.30	0.00
PFFIA	25.00	0.05	25.00	0.00
MABOI	0.00	0.00	35.00	0.00
IAAI	0.00	0.00	100.00	0.00
Metropolitan Fire Marshall Ass	0.00	0.00	25.00	0.00
CCE-911	0.00	0.00	2,810.64	0.04
McNeil & Company	44,917.96	87.59	45,276.24	0.68
Lakenan	105.00	0.20	210.00	0.00
MO Employers Mutual	87,691.40	170.99	118,896.32	1.80
Standard Insurance	2,706.49	5.28	15,822.87	0.24
The Cincinnati Ins Co	52.50	0.10	52.50	0.00
Delta Dental	5,703.52	11.12	31,667.88	0.48
United Healthcare	99,232.16	193.50	554,647.11	8.39
Eyemed	335.12	0.65	1,894.52	0.03
Quality Benefits	2,359.22	4.60	13,994.78	0.21
By Cobra	525.00	1.02	525.00	0.01
J W Terrill	477.96	0.93	1,697.36	0.03
PAS	0.00	0.00	2,671.87	0.04
Insurance Reimbursements	(12,772.15)	(24.90)	(70,611.15)	(1.07)
Rognan & Associates	1,225.00	2.39	7,350.00	0.11
Spector, Wolfe, McLaughlin	889.70	1.73	6,672.75	0.10
Darla Sansoucie	0.00	0.00	854.00	0.01
Paylocity	529.84	1.03	2,779.68	0.04
ArchImages	758.10	1.48	21,272.51	0.32
Lockton	3,500.00	6.82	7,000.00	0.11
Aon Consulting	0.00	0.00	6,069.77	0.09
Fick, Eggemeyer & Williamson	5,950.00	11.60	5,950.00	0.09
Blue Chip Exterminating	72.80	0.14	548.99	0.01
Buildingstars	160.30	0.31	961.80	0.01
Zumwalt	0.00	0.00	641.99	0.01
Commerce Bank-VISA	98.18	0.19	1,548.09	0.02
BRDA Electric	0.00	0.00	1,615.78	0.02
Lawn Systems	0.00	0.00	207.55	0.00
Scott Lee Heating	581.00	1.13	2,392.60	0.04
STL Automatic Door	0.00	0.00	1,770.13	0.03
STL Automatic Sprinkler	0.00	0.00	375.20	0.01
Supreme Turf	16.10	0.03	28.70	0.00
Vogel Heating & Cooling	0.00	0.00	1,386.00	0.02
Merlo Plumbing	0.00	0.00	1,680.35	0.03
Sam's Club	0.00	0.00	32.33	0.00
Grainger	0.00	0.00	37.18	0.00
Lowe's	165.40	0.32	201.17	0.00

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2018

	Current Month		Year to Date	
Tom Meyer	0.00	0.00	14.70	0.00
Tony Schrempf	0.00	0.00	30.42	0.00
Building Maint Reimbursements	0.00	0.00	(45.00)	0.00
Sentinel Emergency Solutions	1,025.86	2.00	6,939.90	0.10
Rescue Repair	433.59	0.85	1,513.11	0.02
K&K Supply	183.38	0.36	183.38	0.00
Kelly's Auto Repair	28.35	0.06	134.82	0.00
Commerce Bank-VISA	11.35	0.02	100.26	0.00
Banner Fire Equipment	0.00	0.00	1,839.28	0.03
Crest Industries	21.40	0.04	21.40	0.00
Lowes	85.47	0.17	96.38	0.00
R-O-M	0.00	0.00	(428.45)	(0.01)
CRS-Crest Industries	0.00	0.00	78.97	0.00
CIT Trucks	0.00	0.00	87.90	0.00
Sentinel Emergency Solutions	0.00	0.00	2,626.17	0.04
Affton Radiator	0.00	0.00	9,168.20	0.14
CIT Trucks	5,796.12	11.30	9,610.89	0.15
Fabick	1,231.12	2.40	1,761.48	0.03
Kelly's Auto Repair	275.07	0.54	1,256.81	0.02
Commerce Bank-VISA	78.89	0.15	151.86	0.00
Don's Automotive	467.00	0.91	612.25	0.01
Purcell Tire Company	180.17	0.35	672.36	0.01
Dobb's Tire	153.31	0.30	174.27	0.00
Brannans Marine	144.99	0.28	144.99	0.00
Vehicle Reimbursements	(198.66)	(0.39)	(198.66)	0.00
Commerce Bank	33,603.09	65.52	33,603.09	0.51
Lease Interest	20,421.73	39.82	20,421.73	0.31
Clayton Holdings	36,839.76	71.83	36,839.76	0.56
Mercy Corp Health	0.00	0.00	618.80	0.01
Rental Management Fee	141.00	0.27	1,204.33	0.02
Reliance Bank	326.64	0.64	1,917.66	0.03
Depaul Medical Group	0.00	0.00	1,561.00	0.02
Athletico LTD	70.00	0.14	140.00	0.00
Rental Repair	1,300.00	2.53	1,300.00	0.02
Commerce Bank-VISA	800.79	1.56	2,190.84	0.03
Wal-Mart	0.00	0.00	62.00	0.00
Petty Cash	0.00	0.00	72.71	0.00
Sam's	0.00	0.00	78.81	0.00
Pfitzinger Graphics	0.00	0.00	406.00	0.01
Pattonville FPD	0.00	0.00	595.00	0.01
University of MO	0.00	0.00	1,785.00	0.03
SSM St. Mary's	0.00	0.00	107.10	0.00
Tri-County Training Consortium	0.00	0.00	4,803.75	0.07
Commerce Bank-VISA	129.00	0.25	16,091.17	0.24
Dave Wynne	0.00	0.00	58.97	0.00
Sunset Printing	0.00	0.00	1,111.90	0.02
Gina Anderson	0.00	0.00	32.73	0.00
Nick Robben	0.00	0.00	37.63	0.00
Across The Street Productions	0.00	0.00	400.00	0.01
Stephanie Brown	56.00	0.11	56.00	0.00
Tim Buehne	0.00	0.00	330.37	0.00
I-Women	0.00	0.00	465.50	0.01
Mike Martin	0.00	0.00	41.36	0.00
Kyle Forbuss	0.00	0.00	37.27	0.00
Robert Graham	0.00	0.00	161.25	0.00
Chris Thiemann	0.00	0.00	55.94	0.00
John Medlock	0.00	0.00	194.30	0.00
Chris McCarthy	0.00	0.00	64.72	0.00
John Zelch	9.67	0.02	9.67	0.00

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2018

	Current Month		Year to Date	
Training Reimbursements	(60.00)	(0.12)	(162.00)	0.00
Leon Uniform Company	163.56	0.32	1,821.45	0.03
Sentinel Emergency Solutions	0.00	0.00	421.85	0.01
Schuhmacher Fire Equip	763.23	1.49	1,281.95	0.02
Leo Ellebrecht	15,918.00	31.04	21,646.87	0.33
Weber Fire & Safety	0.00	0.00	77.88	0.00
Firemaster	0.00	0.00	5,347.44	0.08
WFM Specialty Tees	0.00	0.00	1,827.00	0.03
Commerce Bank-VISA	0.00	0.00	79.75	0.00
Public Safety Center	0.00	0.00	87.50	0.00
Uniform Reimbursements	(60.00)	(0.12)	(60.00)	0.00
Employee Uniform Reimbursement	0.00	0.00	16,341.88	0.25
Grainger	427.23	0.83	1,307.65	0.02
Lowes	15.09	0.03	179.98	0.00
Sam's Club	1,014.49	1.98	2,685.78	0.04
Commerce Bank-VISA	153.40	0.30	239.74	0.00
Batteries Plus Bulbs	0.00	0.00	300.47	0.00
Cratex Packaging	0.00	0.00	1,166.92	0.02
Wal-Mart	0.00	0.00	69.00	0.00
Metro Electric Supply	18.93	0.04	18.93	0.00
B&B Distributors	0.00	0.00	363.91	0.01
Cutting Edge Sharpening	0.00	0.00	29.40	0.00
Dobb's Tire	0.00	0.00	14.35	0.00
Missouri-American Water	104.94	0.20	799.36	0.01
Laclede Gas Company	150.03	0.29	4,650.71	0.07
AmerenUE	3,041.14	5.93	10,286.99	0.16
MSD	184.33	0.36	1,540.33	0.02
Aspen Waste Systems	207.99	0.41	927.97	0.01
Overhead Transfer	0.00	0.00	500,000.00	7.56
Total Expenditures	743,979.26	1,450.71	4,252,360.56	64.32
Excess Revenue over (under) Expenditur	\$ (692,695.30)	(1,350.71)	\$ 2,359,023.43	35.68

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 8,166.32	\$ 0.00	\$ 6,478,835.60	\$ 3,397,713.18
Investment Interest	2,120.68	2,397.22	9,273.59	4,790.22
RB-Property Rental Interest	9.01	0.00	2,324.12	0.00
RB Health Reimburse Interest	4.01	0.00	17.48	0.00
RB-Flexible Spending Interest	13.70	0.00	35.37	0.00
RB-General Interest	7,367.24	0.00	25,440.12	0.00
Misc Income	2,375.00	695.61	3,143.71	2,178.36
Fire Reports	0.00	0.00	400.00	0.00
Permit Revenue	29,728.00	0.00	66,269.00	0.00
Building Permits	0.00	24,934.00	14,045.00	67,852.00
Re-Occupancy Fees	0.00	0.00	350.00	0.00
Upper End Property	1,500.00	1,450.00	8,750.00	8,700.00
Sale of Fixed Assets	0.00	0.00	2,500.00	0.00
Loan Proceeds	0.00	0.00	0.00	370,816.23
Total Revenues	51,283.96	29,476.83	6,611,383.99	3,852,049.99
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	51,283.96	29,476.83	6,611,383.99	3,852,049.99
Expenditures				
Salaries-Firefighters	269,928.30	271,107.08	1,752,384.25	1,126,348.43
Summer One	0.00	2,640.00	0.00	2,640.00
Salaries-Fire Chief	6,619.20	11,016.96	43,024.80	47,618.57
Salaries-Deputy Chiefs	29,695.65	42,419.73	208,042.62	181,692.29
Salaries-Admin Assistants	4,798.78	7,591.68	31,107.72	32,898.58
Salaries-Office Manager	3,682.56	5,738.76	23,936.64	24,867.96
Salaries-Fire Marshall	6,736.00	26,257.87	43,784.00	67,975.57
Salaries-Medical Officer	0.00	2,449.92	0.00	10,588.96
Sick Leave Buyback	0.00	44,233.28	0.00	44,233.28
Salaries-Inspectors	2,100.00	0.00	11,468.75	0.00
Payroll Overtime-FF	12,447.91	14,863.38	58,759.37	82,924.66
Salaries-OT Admin	0.00	23.73	0.00	23.73
St. Louis Cty Board of Electio	0.00	0.00	14,948.21	9,969.58
Commerce Bank-VISA	0.00	0.00	0.00	618.98
Mulligan Printing	0.00	0.00	1,681.36	1,311.98
Election Expenses Reimbursemen	0.00	0.00	(3,229.07)	0.00
Depreciated Assets	0.00	1,436.33	0.00	371,672.33
Sentinel	0.00	0.00	37,924.05	0.00
Target Solutions	0.00	0.00	7,262.00	0.00
Bulltex	0.00	0.00	1,833.44	0.00
Emergency Services	0.00	0.00	223,296.00	0.00
Slyman Bros Appliance	0.00	0.00	4,488.99	0.00
Don Brown Chevrolet	0.00	0.00	37,232.00	0.00
Sam's Club	0.00	0.00	1,618.14	0.00
Public Safety Outfitters	0.00	0.00	5,079.00	0.00
Miken Technologies	0.00	0.00	3,065.90	0.00
FICA/ Medicare	25,152.84	32,993.93	162,452.54	124,326.89
Marco	72.80	83.20	218.40	270.39
Copying Concepts	0.00	189.53	0.00	1,178.63
Office Source	38.25	158.18	960.18	1,402.78
St. Louis County Treasurer	0.00	711.00	0.00	2,571.00

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Commerce Bank-VISA	62.38	323.71	5,892.57	660.84
MO Lawyers Media	0.00	0.00	25.48	95.20
Safeguard	0.00	0.00	132.96	183.26
MO Vocational Enterprises	0.00	0.00	0.00	18.95
ADP Screening Services	0.00	304.94	712.37	1,204.34
Vinyl Images	0.00	0.00	0.00	228.00
Rejis Commission	46.90	24.00	305.90	40.00
Copy Source	24.50	76.80	24.50	76.80
Wal-Mart	0.00	0.00	22.68	0.00
UPS	26.87	0.00	26.87	0.00
Summer One	176.83	0.00	1,034.85	0.00
The Emblem Authority	0.00	0.00	714.00	0.00
Quantum Technologies	0.00	0.00	131.00	0.00
Kimberly Smith	0.00	0.00	142.80	0.00
Speed-E-Way Printing	142.98	0.00	142.98	0.00
Image Trend	0.00	0.00	7,905.25	0.00
First Watch	575.50	0.00	2,877.50	0.00
Miken Technologies	0.00	0.00	1,439.35	0.00
Sikich	1,215.00	0.00	1,215.00	0.00
Sieveking	5,212.54	1,968.98	21,127.18	16,966.71
Commerce Bank	50.20	253.00	454.35	454.94
Reliance Bank Fees	0.16	0.00	(95.90)	0.00
Sentinel Emergency Solutions	310.55	839.70	2,406.06	2,719.50
Commerce Bank-VISA	847.50	0.00	847.50	687.13
W L Construction Supply	0.00	0.00	0.00	419.99
Sudden Rescue	0.00	0.00	0.00	1,500.00
WL Construction	0.00	203.84	0.00	203.84
Lowes	0.00	0.00	748.44	0.00
Fluid Air Products	0.00	0.00	738.65	0.00
Danger Close Group	3,052.01	0.00	3,052.01	0.00
GSLAFCA	0.00	0.00	0.00	460.00
MACFPD	0.00	0.00	0.00	2,400.00
MAPERS	0.00	0.00	70.00	80.00
Backstoppers	0.00	0.00	105.00	120.00
Center for Public Safety	0.00	0.00	861.00	968.00
Commerce Bank-VISA	0.00	0.00	146.30	386.69
Fire Engineering	0.00	0.00	0.00	78.40
PFFIA	25.00	25.00	25.00	25.00
MABOI	0.00	0.00	35.00	0.00
IAAI	0.00	0.00	100.00	0.00
Metropolitan Fire Marshall Ass	0.00	0.00	25.00	0.00
CCE-911	0.00	0.00	2,810.64	0.00
McNeil & Company	44,917.96	47,571.18	45,276.24	48,016.42
Lakenan	105.00	0.00	210.00	240.00
MO Employers Mutual	87,691.40	25,371.28	118,896.32	60,217.84
Standard Insurance	2,706.49	2,688.79	15,822.87	16,813.88
The Cincinnati Ins Co	52.50	0.00	52.50	60.00
Insurance Reimbursements	0.00	0.00	0.00	(926.08)
PAS, Inc.	0.00	0.00	0.00	3,053.57
Delta Dental	5,703.52	5,595.64	31,667.88	31,556.55
United Healthcare	99,232.16	102,407.65	554,647.11	561,730.03
Eyemed	335.12	368.66	1,894.52	2,064.46
Quality Benefits	2,359.22	7,034.05	13,994.78	9,071.15
By Cobra	525.00	600.00	525.00	600.00
J W Terrill	477.96	1,320.04	1,697.36	1,320.04
PAS	0.00	0.00	2,671.87	0.00
Insurance Reimbursements	(12,772.15)	(12,358.38)	(70,611.15)	(66,849.20)
Rognan & Associates	1,225.00	0.00	7,350.00	0.00

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

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Spector, Wolfe, McLaughlin	889.70	1,835.20	6,672.75	2,492.40
Lashly & Baer, PC	0.00	0.00	0.00	563.20
Thomas Lang	0.00	900.00	0.00	8,364.00
Darla Sansoucie	0.00	576.00	854.00	1,096.00
Paylocity	529.84	541.55	2,779.68	2,747.22
ArchImages	758.10	0.00	21,272.51	973.44
Lockton	3,500.00	4,000.00	7,000.00	8,000.00
Aon Consulting	0.00	4,070.70	6,069.77	10,497.65
Fick, Eggemeyer & Williamson	5,950.00	0.00	5,950.00	0.00
Blue Chip Exterminating	72.80	184.20	548.99	567.60
Buildingstars	160.30	142.49	961.80	1,241.69
CK Power	0.00	0.00	0.00	680.56
Zumwalt	0.00	0.00	641.99	1,845.04
Commerce Bank-VISA	98.18	0.00	1,548.09	146.77
BRDA Electric	0.00	0.00	1,615.78	880.00
Sauder Plumbing	0.00	0.00	0.00	2,814.59
Appliance Repair Masters	0.00	0.00	0.00	134.40
Ramair Inc.	0.00	0.00	0.00	1,010.91
Lawn Systems	0.00	0.00	207.55	295.60
Scott Lee Heating	581.00	0.00	2,392.60	131.20
Sure Lock & Key	0.00	0.00	0.00	166.00
Fenton Feed Mill	0.00	0.00	0.00	31.20
STL Automatic Door	0.00	1,351.20	1,770.13	2,881.20
Crest Industries	0.00	0.00	0.00	83.68
TK Marshall	0.00	0.00	0.00	141.60
STL Automatic Sprinkler	0.00	422.40	375.20	422.40
Supreme Turf	16.10	0.00	28.70	20.80
Vogel Heating & Cooling	0.00	0.00	1,386.00	0.00
Merlo Plumbing	0.00	0.00	1,680.35	0.00
Sam's Club	0.00	0.00	32.33	0.00
Grainger	0.00	0.00	37.18	0.00
Lowe's	165.40	0.00	201.17	0.00
Tom Meyer	0.00	0.00	14.70	0.00
Tony Schrempf	0.00	0.00	30.42	0.00
Building Maint Reimbursements	0.00	0.00	(45.00)	0.00
Sentinel Emergency Solutions	1,025.86	146.26	6,939.90	3,670.60
Rescue Repair	433.59	110.66	1,513.11	1,477.46
K&K Supply	183.38	85.26	183.38	495.05
Kelly's Auto Repair	28.35	0.00	134.82	74.54
Commerce Bank-VISA	11.35	0.00	100.26	791.59
Bemes	0.00	0.00	0.00	35.32
Banner Fire Equipment	0.00	0.00	1,839.28	107.39
Crest Industries	21.40	0.00	21.40	54.47
B&R Equipment Co.	0.00	0.00	0.00	329.99
Lowe's	85.47	0.00	96.38	0.00
R-O-M	0.00	0.00	(428.45)	0.00
CRS-Crest Industries	0.00	0.00	78.97	0.00
CIT Trucks	0.00	0.00	87.90	0.00
Sentinel Emergency Solutions	0.00	0.00	2,626.17	444.00
Afton Radiator	0.00	0.00	9,168.20	1,919.24
CIT Trucks	5,796.12	6,781.74	9,610.89	20,349.23
Fabick	1,231.12	736.24	1,761.48	29,238.45
Kelly's Auto Repair	275.07	80.94	1,256.81	1,303.18
Commerce Bank-VISA	78.89	259.28	151.86	733.59
Public Safety Outfitters	0.00	0.00	0.00	638.02
Don's Automotive	467.00	0.00	612.25	1,163.11
Metro Electric Supply	0.00	0.00	0.00	90.06
Purcell Tire Company	180.17	1,533.25	672.36	7,238.90

See Accountant's Compilati 3 3 port - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
MO Vocational Enterprises	0.00	14.96	0.00	33.66
Dobb's Tire	153.31	0.00	174.27	686.96
Schaefer Auto	0.00	400.00	0.00	400.00
Brannans Marine	144.99	0.00	144.99	0.00
Vehicle Reimbursements	(198.66)	0.00	(198.66)	0.00
Commerce Bank	33,603.09	0.00	33,603.09	36,557.27
Lease Interest	20,421.73	0.00	20,421.73	7,111.78
Clayton Holdings	36,839.76	0.00	36,839.76	0.00
St. Lukes Workplace Health	0.00	314.93	0.00	314.93
Mercy Corp Health	0.00	0.00	618.80	0.00
Rental Management Fee	141.00	116.00	1,204.33	696.00
Reliance Bank	326.64	373.30	1,917.66	2,191.64
SSM Health	0.00	0.00	0.00	16.00
Depaul Medical Group	0.00	0.00	1,561.00	732.00
Commerce Bank-VISA	0.00	0.00	0.00	800.00
St. Luke's Work Place	0.00	395.36	0.00	395.36
Athletico LTD	70.00	0.00	140.00	0.00
Rental Repair	1,300.00	0.00	1,300.00	0.00
Commerce Bank-VISA	800.79	365.75	2,190.84	2,397.71
Wal-Mart	0.00	61.57	62.00	221.33
Don's Automotive	0.00	0.00	0.00	70.07
The Flag Loft	0.00	180.64	0.00	180.64
Petty Cash	0.00	0.00	72.71	0.00
Sam's	0.00	0.00	78.81	0.00
Pfützing Graphics	0.00	0.00	406.00	0.00
Pattonville FPD	0.00	0.00	595.00	0.00
University of MO	0.00	0.00	1,785.00	640.00
SSM St. Mary's	0.00	0.00	107.10	102.00
Tri-County Training Consortium	0.00	0.00	4,803.75	5,490.00
Central Jackson County FD	0.00	0.00	0.00	800.00
Jefferson Cty Fire Investigato	0.00	0.00	0.00	240.00
Commerce Bank-VISA	129.00	0.00	16,091.17	422.99
Steve Evanoff	0.00	0.00	0.00	24.82
Sikich	0.00	0.00	0.00	387.70
Joel Cooper	0.00	0.00	0.00	12.24
Jerry Hughey	0.00	0.00	0.00	15.58
Dave Wynne	0.00	0.00	58.97	17.23
Tom Dimercurio	0.00	18.10	0.00	18.10
Sunset Printing	0.00	849.19	1,111.90	849.19
Gina Anderson	0.00	0.00	32.73	0.00
Nick Robben	0.00	0.00	37.63	0.00
Across The Street Productions	0.00	0.00	400.00	0.00
Stephanie Brown	56.00	0.00	56.00	0.00
Tim Buehne	0.00	0.00	330.37	0.00
I-Women	0.00	0.00	465.50	0.00
Mike Martin	0.00	0.00	41.36	0.00
Kyle Forbuss	0.00	0.00	37.27	0.00
Robert Graham	0.00	0.00	161.25	0.00
Chris Thiemann	0.00	0.00	55.94	0.00
John Medlock	0.00	0.00	194.30	0.00
Chris McCarthy	0.00	0.00	64.72	0.00
John Zelch	9.67	0.00	9.67	0.00
Training Reimbursements	(60.00)	0.00	(162.00)	(927.50)
Leon Uniform Company	163.56	454.80	1,821.45	821.94
Sentinel Emergency Solutions	0.00	261.70	421.85	320.90
Schuhmacher Fire Equip	763.23	0.00	1,281.95	568.37
Leo Ellebrecht	15,918.00	4,054.40	21,646.87	22,799.18
Weber Fire & Safety	0.00	0.00	77.88	126.40

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Firemaster	0.00	446.16	5,347.44	3,237.12
WFM Specialty Tees	0.00	28.80	1,827.00	86.40
Fink Badge	0.00	0.00	0.00	721.66
Commerce Bank-VISA	0.00	0.00	79.75	0.00
Public Safety Center	0.00	0.00	87.50	0.00
Uniform Reimbursements	(60.00)	0.00	(60.00)	0.00
Employee Uniform Reimbursement	0.00	0.00	16,341.88	19,248.89
Grainger	427.23	0.00	1,307.65	1,303.70
Lowe's	15.09	42.74	179.98	573.91
Sam's Club	1,014.49	603.78	2,685.78	2,672.87
Commerce Bank-VISA	153.40	205.46	239.74	637.54
Batteries Plus Bulbs	0.00	278.59	300.47	892.49
Cratex Packaging	0.00	0.00	1,166.92	288.46
Wal-Mart	0.00	0.00	69.00	104.34
Kelly's Auto Parts	0.00	0.00	0.00	33.99
Metro Electric Supply	18.93	0.00	18.93	145.60
B&B Distributors	0.00	0.00	363.91	0.00
Cutting Edge Sharpening	0.00	0.00	29.40	0.00
Dobb's Tire	0.00	0.00	14.35	0.00
Missouri-American Water	104.94	57.31	799.36	705.29
Laclede Gas Company	150.03	184.18	4,650.71	3,752.27
AmerenUE	3,041.14	2,948.74	10,286.99	10,542.15
MSD	184.33	162.70	1,540.33	1,347.47
Aspen Waste Systems	207.99	141.44	927.97	848.64
Overhead Transfer	0.00	0.00	500,000.00	0.00
Total Expenditures	<u>743,979.26</u>	<u>685,251.41</u>	<u>4,252,360.56</u>	<u>3,083,141.46</u>
Excess Revenues over (under) Expenditu	\$ <u>(692,695.30)</u>	\$ <u>(655,774.58)</u>	\$ <u>2,359,023.43</u>	\$ <u>768,908.53</u>

Fenton FPD - Ambulance
Balance Sheet - Governmental Funds - Modified Accrual Basis
June 30, 2018

ASSETS

Current Assets		
Reliance Bank - 3181	\$	2,234,824.84
MVB Money Market		7,662.27
Investment Account		763,929.17
Taxes Receivable - Current		1,997,299.01
Ambulance Billing Receivable		183,402.00
Prepaid Expenses		74,428.26
Total Current Assets		5,261,545.55
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u><u>5,261,545.55</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$	10,993.27
Accrued Salaries Payable		19,165.51
Due to General		54,664.48
IRS Payroll Taxes W/H		1,466.16
Total Current Liabilities		86,289.42
Deferred Inflows of Resources		
Deferred Revenue		824,174.60
Total Deferred Inflows of Resources		824,174.60
Total Liabilities		910,464.02
Fund Balance		
Nonspendable- Prepaid Expenses		43,423.09
Fund Balance - Restricted		3,504,216.21
Excess Revenue over (under) Ex		803,442.23
Total Fund Balance		4,351,081.53
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>5,261,545.55</u></u>

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2018

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 2,382.38	3.76	\$ 1,890,087.35	83.43
Ambulance Service Charge	57,806.79	91.15	363,365.34	16.04
Interest Income	3,229.58	5.09	12,136.33	0.54
Total Revenues	<u>63,418.75</u>	100.00	<u>2,265,589.02</u>	100.00
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Gross Profit	<u>63,418.75</u>	100.00	<u>2,265,589.02</u>	100.00
Expenditures				
Salaries	134,881.93	212.68	882,212.59	38.94
Salaries OT	5,334.82	8.41	25,182.58	1.11
Election Expenses	0.00	0.00	7,126.96	0.31
Depreciated Assets	0.00	0.00	15,908.32	0.70
Payroll Taxes	10,495.00	16.55	67,983.23	3.00
Office Supplies	291.30	0.46	4,532.48	0.20
Gas & Oil-Fuel	2,233.95	3.52	9,054.50	0.40
Bank Charges	92.25	0.15	536.25	0.02
Equipment Purchases	0.00	0.00	146.10	0.01
Dues & Subscriptions	0.00	0.00	1,711.26	0.08
Insurance - General	58,060.02	91.55	77,406.61	3.42
Insurance - Employee	40,872.84	64.45	230,493.11	10.17
Professional Fee	6,684.55	10.54	44,471.33	1.96
Building Maintenance	468.77	0.74	5,774.11	0.25
Equipment Maintenance	3,925.63	6.19	35,124.84	1.55
Vehicle Maintenance	591.41	0.93	9,143.81	0.40
Workers Comp Claims	0.00	0.00	265.20	0.01
Mortgage Interest Payments	139.99	0.22	821.87	0.04
Doctors Fees	30.00	0.05	729.00	0.03
Misc Expenses	343.19	0.54	1,292.16	0.06
Training & Education	1,434.78	2.26	8,766.81	0.39
Uniforms	7,219.20	11.38	20,971.52	0.93
Ambulance Supplies	0.00	0.00	1,957.28	0.09
Supplies-Cleaning & Maint.	698.19	1.10	2,732.60	0.12
Utilities	1,580.76	2.49	7,802.27	0.34
Total Expenditures	<u>275,378.58</u>	434.22	<u>1,462,146.79</u>	64.54
Excess Revenue over (under) Expenditur	\$ <u>(211,959.83)</u>	(334.22)	\$ <u>803,442.23</u>	35.46

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2018

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 2,382.38	3.76	\$ 1,890,087.35	83.43
Ambulance Service Charge	57,806.79	91.15	363,365.34	16.04
Investment Interest	920.92	1.45	3,606.88	0.16
MM Interst	3.80	0.01	3.80	0.00
Reliance Bank Interest	2,304.86	3.63	8,525.65	0.38
Total Revenues	63,418.75	100.00	2,265,589.02	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	63,418.75	100.00	2,265,589.02	100.00
Expenditures				
Salaries-Fire Chief	2,836.80	4.47	18,439.20	0.81
Salaries-Deputy Chiefs	12,726.71	20.07	89,161.12	3.94
Salaries-Admin Assistants	2,056.62	3.24	13,331.88	0.59
Salaries-Office Manager	1,578.24	2.49	10,258.56	0.45
Salaries-EMT/Paramedic	115,683.56	182.41	751,021.83	33.15
Payroll OT-Ambulance	5,334.82	8.41	25,182.58	1.11
General Exp Transfer	0.00	0.00	7,126.96	0.31
Laerdal Medical Corp	0.00	0.00	4,793.32	0.21
Emergency Services Supply	0.00	0.00	11,115.00	0.49
PR Taxes - FICA/ Medicare	10,495.00	16.55	67,983.23	3.00
Missouri Lawyers Media	37.80	0.06	37.80	0.00
Ambulance Exp Transfer	253.50	0.40	4,494.68	0.20
Ambulance Exp Transfer	2,233.95	3.52	9,054.50	0.40
Reliance Bank	92.25	0.15	536.25	0.02
Ambulance Exp Transfer	0.00	0.00	146.10	0.01
Ambulance Transfer	0.00	0.00	1,711.26	0.08
Ambulance Exp Transfer	58,060.02	91.55	77,406.61	3.42
Ambulance Exp Transfer	40,872.84	64.45	230,493.11	10.17
Rognan & Associates	525.00	0.83	3,150.00	0.14
ProClaims	312.84	0.49	13,008.84	0.57
Spector, Wolfe, McLaughlin	381.30	0.60	2,859.75	0.13
Darla Sansoucie	0.00	0.00	366.00	0.02
Paylocity	227.07	0.36	1,191.29	0.05
ArchImages	324.90	0.51	9,116.77	0.40
Lockton	1,500.00	2.37	3,000.00	0.13
Aon Consulting	0.00	0.00	2,601.33	0.11
EMS/Mc	863.44	1.36	5,690.59	0.25
Fick, Eggemeyer & Williamson	2,550.00	4.02	2,550.00	0.11
Professional Fees - END	0.00	0.00	936.76	0.04
Ambulance Transfer	468.77	0.74	5,774.11	0.25
Physio-Control	555.90	0.88	7,344.14	0.32
Stryker	0.00	0.00	374.41	0.02
Airgas	170.65	0.27	1,703.58	0.08
SSM Health	790.33	1.25	1,933.34	0.09
Boundtree	2,026.68	3.20	18,833.51	0.83
St. Clare Hospital	0.00	0.00	2,131.28	0.09
Commerce Bank-VISA	296.22	0.47	1,180.96	0.05
EMSAR	0.00	0.00	732.50	0.03
Arrow International	0.00	0.00	158.85	0.01
Graphics Factory	0.00	0.00	195.00	0.01
Laerdal Medical Corp	0.00	0.00	380.88	0.02
Ambulance Transfer	85.85	0.14	156.39	0.01

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2018

	Current Month		Year to Date	
K&K Car Repair	0.00	0.00	2,466.12	0.11
Kelly's Auto Parts	143.92	0.23	667.88	0.03
Purcell Tire	0.00	0.00	1,166.65	0.05
CIT Trucks	0.00	0.00	718.16	0.03
Sunset Auto	0.00	0.00	224.56	0.01
Wal-Mart	0.00	0.00	286.03	0.01
Interstate Billing Service	0.00	0.00	2,721.30	0.12
Commerce Bank - VISA	0.00	0.00	12.25	0.00
Jim Butler	0.00	0.00	16.12	0.00
Ambulance Expl Transfer	447.49	0.71	864.74	0.04
Ambulance Exp Transfer	0.00	0.00	265.20	0.01
Reliance Bank	139.99	0.22	821.87	0.04
Ambulance Exp Transfer	30.00	0.05	729.00	0.03
Commerce Bank - VISA	0.00	0.00	375.28	0.02
Ambulance Transfer	343.19	0.54	916.88	0.04
Commerce Bank-VISA	1,148.39	1.81	1,693.39	0.07
Premier Entertainment	0.00	0.00	330.00	0.01
SSM Health	0.00	0.00	260.00	0.01
Wal-Mart	202.97	0.32	202.97	0.01
ASHI	0.00	0.00	20.00	0.00
Ambulance Exp Transfer	83.42	0.13	6,260.45	0.28
Ambulance Exp Transfer	7,219.20	11.38	20,971.52	0.93
Airgas USA, LLC	0.00	0.00	155.44	0.01
St. Clare Hospital	0.00	0.00	1,801.84	0.08
Ambulance Transfer	698.19	1.10	2,732.60	0.12
Ambulance Exp Transfer	1,580.76	2.49	7,802.27	0.34
Total Expenditures	275,378.58	434.22	1,462,146.79	64.54
Excess Revenue over (under) Expenditur	\$ (211,959.83)	(334.22)	\$ 803,442.23	35.46

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 2,382.38	\$ 0.00	\$ 1,890,087.35	\$ 1,770,298.18
Ambulance Service Charge	57,806.79	58,182.20	363,365.34	386,733.37
Interest Income	3,229.58	4.45	12,136.33	2,281.57
Miscellaneous Revenue	0.00	61.60	0.00	289.20
Total Revenues	63,418.75	58,248.25	2,265,589.02	2,159,602.32
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	63,418.75	58,248.25	2,265,589.02	2,159,602.32
Expenditures				
Salaries	134,881.93	310,421.76	882,212.59	1,321,741.88
Salaries OT	5,334.82	16,979.37	25,182.58	73,943.24
Election Expenses	0.00	0.00	7,126.96	2,975.14
Depreciated Assets	0.00	0.00	15,908.32	290.00
Payroll Taxes	10,495.00	24,163.54	67,983.23	102,575.75
Office Supplies	291.30	290.09	4,532.48	1,473.53
Gas & Oil-Fuel	2,233.95	492.24	9,054.50	4,241.65
Bank Charges	92.25	0.00	536.25	0.00
Equipment Purchases	0.00	50.96	146.10	222.74
Dues & Subscriptions	0.00	0.00	1,711.26	1,096.40
Insurance - General	58,060.02	18,907.81	77,406.61	31,105.50
Insurance - Employee	40,872.84	26,463.37	230,493.11	135,931.18
Professional Fee	6,684.55	7,253.86	44,471.33	32,801.08
Building Maintenance	468.77	724.07	5,774.11	3,572.82
Equipment Maintenance	3,925.63	2,067.01	35,124.84	28,900.46
Vehicle Maintenance	591.41	13,410.08	9,143.81	18,659.57
Workers Comp Claims	0.00	78.73	265.20	78.73
Mortgage Interest Payments	139.99	93.32	821.87	547.89
Doctors Fees	30.00	98.84	729.00	485.84
Misc Expenses	343.19	151.99	1,292.16	525.64
Training & Education	1,434.78	1,060.39	8,766.81	6,832.83
Uniforms	7,219.20	1,311.48	20,971.52	11,982.72
Ambulance Supplies	0.00	0.00	1,957.28	0.00
Supplies-Cleaning & Maint.	698.19	282.64	2,732.60	1,663.25
Utilities	1,580.76	873.61	7,802.27	4,298.96
Total Expenditures	275,378.58	425,175.16	1,462,146.79	1,785,946.80
Excess Revenue over (under) Expenditur	\$ (211,959.83)	\$ (366,926.91)	\$ 803,442.23	\$ 373,655.52

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 2,382.38	\$ 0.00	\$ 1,890,087.35	\$ 1,770,298.18
Ambulance Service Charge	0.00	0.00	0.00	70.65
Ambulance Service Charge	57,806.79	58,182.20	363,365.34	386,662.72
Investment Interest	920.92	4.45	3,606.88	2,281.57
MM Interst	3.80	0.00	3.80	0.00
Reliance Bank Interest	2,304.86	0.00	8,525.65	0.00
Ambulance Reports	0.00	0.00	0.00	43.20
Misc Revenue	0.00	61.60	0.00	246.00
Total Revenues	63,418.75	58,248.25	2,265,589.02	2,159,602.32
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	63,418.75	58,248.25	2,265,589.02	2,159,602.32
Expenditures				
Salaries-Paramedics	0.00	204,435.22	0.00	914,311.29
Directors Fees	0.00	660.00	0.00	660.00
Salaries-Fire Chief	2,836.80	2,754.24	18,439.20	11,904.61
Salaries-Deputy Chiefs	12,726.71	10,604.93	89,161.12	45,423.09
Salaries-Admin Assistants	2,056.62	1,897.92	13,331.88	8,224.64
Salaries-Office Manager	1,578.24	1,434.69	10,258.56	6,216.99
Salaries-EMT/Paramedic	115,683.56	67,776.76	751,021.83	281,587.10
Salaries-Medical Officer	0.00	9,799.68	0.00	42,355.84
Sick Buy Back	0.00	11,058.32	0.00	11,058.32
Payroll OT-Ambulance	5,334.82	16,973.44	25,182.58	73,937.31
Salaries-OT Admin	0.00	5.93	0.00	5.93
General Exp Transfer	0.00	0.00	7,126.96	2,975.14
Laerdal Medical Corp	0.00	0.00	4,793.32	0.00
Emergency Services Supply	0.00	0.00	11,115.00	0.00
Ambulance Exp Transfer	0.00	0.00	0.00	290.00
PR Taxes - FICA/ Medicare	10,495.00	24,163.54	67,983.23	102,575.75
Safeguard	0.00	0.00	0.00	133.73
Missouri Lawyers Media	37.80	0.00	37.80	0.00
Ambulance Exp Transfer	253.50	290.09	4,494.68	1,339.80
Ambulance Exp Transfer	2,233.95	492.24	9,054.50	4,241.65
Reliance Bank	92.25	0.00	536.25	0.00
Ambulance Exp Transfer	0.00	50.96	146.10	222.74
GSLAFCA-EMS Officers	0.00	0.00	0.00	25.00
Ambulance Transfer	0.00	0.00	1,711.26	1,071.40
Ambulance Exp Transfer	58,060.02	18,907.81	77,406.61	31,105.50
Ambulance Exp Transfer	40,872.84	26,463.37	230,493.11	135,931.18
Rognan & Associates	525.00	0.00	3,150.00	0.00
ProClaims	312.84	4,272.99	13,008.84	23,973.76
Spector, Wolfe, McLaughlin	381.30	458.80	2,859.75	623.10
Lashly & Baer	0.00	0.00	0.00	140.80
Thomas Lang	0.00	225.00	0.00	2,091.00
Darla Sansoucie	0.00	144.00	366.00	274.00
Paylocity	227.07	135.39	1,191.29	830.64
ArchImages	324.90	0.00	9,116.77	243.36
Lockton	1,500.00	1,000.00	3,000.00	2,000.00
Aon Consulting	0.00	1,017.68	2,601.33	2,624.42
EMS/Mc	863.44	0.00	5,690.59	0.00

See Accountant's Compilatic 4 1 port - Modified Accrual Basis

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Fick, Eggemeyer & Williamson	2,550.00	0.00	2,550.00	0.00
Professional Fees - END	0.00	0.00	936.76	0.00
Rottler Pest Control	0.00	199.00	0.00	199.00
Ambulance Transfer	468.77	525.07	5,774.11	3,373.82
Physio-Control	555.90	0.00	7,344.14	7,675.64
Ositech	0.00	0.00	0.00	98.00
Stryker	0.00	0.00	374.41	232.46
Airgas	170.65	333.89	1,703.58	1,732.03
SSM Health	790.33	0.00	1,933.34	66.56
Boundtree	2,026.68	558.20	18,833.51	12,710.58
St. Clare Hospital	0.00	1,153.60	2,131.28	5,964.90
Commerce Bank-VISA	296.22	0.00	1,180.96	52.07
EMSAR	0.00	0.00	732.50	0.00
Arrow International	0.00	0.00	158.85	0.00
Graphics Factory	0.00	0.00	195.00	0.00
Laerdal Medical Corp	0.00	0.00	380.88	0.00
Ambulance Transfer	85.85	21.32	156.39	368.22
K&K Car Repair	0.00	0.00	2,466.12	3,029.14
Kelly's Auto Parts	143.92	12.92	667.88	256.00
Purcell Tire	0.00	644.46	1,166.65	1,324.28
CIT Trucks	0.00	0.00	718.16	207.00
Sunset Auto	0.00	0.00	224.56	124.25
Don's Automotive	0.00	586.44	0.00	586.44
Dave Schmidt Truck Service	0.00	12,027.01	0.00	12,027.01
Ed Roehr Safety Products	0.00	0.00	0.00	294.00
Wal-Mart	0.00	0.00	286.03	0.00
Interstate Billing Service	0.00	0.00	2,721.30	0.00
Commerce Bank - VISA	0.00	0.00	12.25	0.00
Jim Butler	0.00	0.00	16.12	0.00
Ambulance Expl Transfer	447.49	139.25	864.74	811.45
Ambulance Exp Transfer	0.00	78.73	265.20	78.73
Reliance Bank	139.99	93.32	821.87	547.89
Ambulance Exp Transfer	30.00	98.84	729.00	485.84
CLIA Laboratory	0.00	0.00	0.00	150.00
Commerce Bank - VISA	0.00	0.00	375.28	0.00
Ambulance Transfer	343.19	151.99	916.88	375.64
Commerce Bank-VISA	1,148.39	210.56	1,693.39	1,046.44
Jason Lee	0.00	0.00	0.00	132.00
SSM Cardinal Glennon	0.00	0.00	0.00	677.20
SSM St. Mary's	0.00	0.00	0.00	105.60
American College of Emergency	0.00	0.00	0.00	1,647.00
Chicken Liver the Clown	0.00	0.00	0.00	225.00
Premier Entertainment	0.00	0.00	330.00	320.00
SSM Health	0.00	105.60	260.00	105.60
Lowes	0.00	94.80	0.00	94.80
Bill Mahler	0.00	172.38	0.00	172.38
Wal-Mart	202.97	260.23	202.97	260.23
ASHI	0.00	0.00	20.00	0.00
Ambulance Exp Transfer	83.42	216.82	6,260.45	2,046.58
Ambulance Exp Transfer	7,219.20	1,311.48	20,971.52	11,982.72
Airgas USA, LLC	0.00	0.00	155.44	0.00
St. Clare Hospital	0.00	0.00	1,801.84	0.00
Ambulance Transfer	698.19	282.64	2,732.60	1,663.25
Ambulance Exp Transfer	1,580.76	873.61	7,802.27	4,298.96
Total Expenditures	275,378.58	425,175.16	1,462,146.79	1,785,946.80
Excess Revenues over (under) Expenditu	\$ (211,959.83)	\$ (366,926.91)	\$ 803,442.23	\$ 373,655.52

See Accountant's Compilatic 4 2 port - Modified Accrual Basis

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2018

<u>Current Month</u> <u>This Year</u>	<u>Current Month</u> <u>Last Year</u>	<u>Year to Date</u> <u>This Year</u>	<u>Year to Date</u> <u>Last Year</u>
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Fenton FPD - Dispatch
Balance Sheet - Governmental Funds - Modified Accrual Basis
June 30, 2018

ASSETS

Current Assets		
Reliance Bank	\$	319,209.77
Investments		259,622.20
Taxes Receivable - Current		332,762.86
Due From General		575.40
Interest Receivable		1,510.14
Prepaid Expenses		1,039.00
Total Current Assets		914,719.37
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>914,719.37</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Total Current Liabilities		0.00
Deferred Inflows of Resources		
Deferred Revenue	\$	<u>137,312.79</u>
Total Deferred Inflows of Resources		<u>137,312.79</u>
Total Liabilities		137,312.79
Fund Balance		
Nonspendable- Prepaid Expense		1,039.00
Fund Balance - Restricted		865,031.05
Excess Revenue over (under) Ex		<u>(88,663.47)</u>
Total Fund Balance		<u>777,406.58</u>
Total Liab., Def. Inflows & Fund Balance	\$	<u>914,719.37</u>

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2018

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 396.87	44.59	\$ 314,859.30	98.87
Interest Income	493.19	55.41	3,585.83	1.13
Total Revenues	<u>890.06</u>	100.00	<u>318,445.13</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>890.06</u>	100.00	<u>318,445.13</u>	100.00
Expenditures				
Dispatching Services	178,771.51	10,085.33	357,543.02	112.28
Depreciated Assets	721.90	81.11	721.90	0.23
Telephone Expenses	1,242.03	139.54	7,410.51	2.33
Communication Expense	19,821.85	2,227.02	41,433.17	13.01
Total Expenditures	<u>200,557.29</u>	12,533.01	<u>407,108.60</u>	127.84
Excess Revenue over (under) Expenditur	\$ <u>(199,667.23)</u>	(22,433.0	\$ <u>(88,663.47)</u>	(27.84)

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2018

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 396.87	44.59	\$ 314,859.30	98.87
Investment Interest	0.00	0.00	2,472.73	0.78
Reliance Bank Interest	493.19	55.41	1,113.10	0.35
Total Revenues	890.06	100.00	318,445.13	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	890.06	100.00	318,445.13	100.00
Expenditures				
Dispatching Services	0.00	0.00	178,771.51	56.14
Central County Emergency 911	178,771.51	10,085.33	178,771.51	56.14
Miken Technologies	721.90	81.11	721.90	0.23
Charter Communications	289.73	32.55	5,582.60	1.75
Verizon	0.00	0.00	(571.84)	(0.18)
AT&T	1,129.30	126.88	3,385.75	1.06
Telephone Reimbursements	(177.00)	(19.89)	(986.00)	(0.31)
Charter Communications	1,898.00	213.24	6,898.00	2.17
Pfizinger Graphics	0.00	0.00	820.00	0.26
First Watch	0.00	0.00	575.50	0.18
Commerce Bank-VISA	19.18	2.15	1,432.54	0.45
Miken Technologies	2,144.67	240.96	11,503.01	3.61
CCE-911	0.00	0.00	1,460.20	0.46
CTI Conference Technologies	15,760.00	1,770.67	15,760.00	4.95
Sikich	0.00	0.00	1,181.44	0.37
Warner Communications	0.00	0.00	476.00	0.15
Ed Roehr Safety Products	0.00	0.00	322.40	0.10
AT&T	0.00	0.00	950.10	0.30
Kimberly Smith	0.00	0.00	53.98	0.02
Total Expenditures	200,557.29	22,533.01	407,108.60	127.84
Excess Revenue over (under) Expenditur	\$ (199,667.23)	(22,433.0)	\$ (88,663.47)	(27.84)

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2018

This Year	Current Month Last Year	Current Month This Year	Year to Date Last Year	Year to Date
Revenues				
Tax Revenues	\$ 396.87	\$ 0.00	\$ 314,859.30	\$ 295,453.32
Interest Income	493.19	0.00	3,585.83	1,400.71
Total Revenues	<u>890.06</u>	<u>0.00</u>	<u>318,445.13</u>	<u>296,854.03</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>890.06</u>	<u>0.00</u>	<u>318,445.13</u>	<u>296,854.03</u>
Expenditures				
Dispatching Services	178,771.51	165,687.52	357,543.02	331,375.04
Telephone Expenses	1,242.03	1,685.50	7,410.51	10,013.85
Communication Expense	19,821.85	21,383.26	41,433.17	55,481.08
Depreciated Assets	721.90	0.00	721.90	762.27
Total Expenditures	<u>200,557.29</u>	<u>188,756.28</u>	<u>407,108.60</u>	<u>397,632.24</u>
Excess Revenue over (under) Expenditur	<u>\$ (199,667.23)</u>	<u>\$ (188,756.28)</u>	<u>\$ (88,663.47)</u>	<u>\$ (100,778.21)</u>

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 396.87	\$ 0.00	\$ 314,859.30	\$ 295,453.32
Investment Interest	0.00	0.00	2,472.73	1,400.71
Reliance Bank Interest	493.19	0.00	1,113.10	0.00
Total Revenues	<u>890.06</u>	<u>0.00</u>	<u>318,445.13</u>	<u>296,854.03</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>890.06</u>	<u>0.00</u>	<u>318,445.13</u>	<u>296,854.03</u>
Expenditures				
Dispatching Services	0.00	0.00	178,771.51	0.00
Central County Emergency 911	178,771.51	165,687.52	178,771.51	331,375.04
Depreciated Assets	0.00	0.00	0.00	762.27
Miken Technologies	721.90	0.00	721.90	0.00
Charter Communications	289.73	1,045.89	5,582.60	6,244.25
Verizon	0.00	816.61	(571.84)	4,956.60
AT&T	1,129.30	0.00	3,385.75	0.00
Telephone Reimbursements	(177.00)	(177.00)	(986.00)	(1,187.00)
Charter Communications	1,898.00	1,000.00	6,898.00	6,000.00
Pfitzinger Graphics	0.00	0.00	820.00	2,633.00
Verizon	0.00	400.19	0.00	2,328.26
First Watch	0.00	575.50	575.50	2,877.50
Commerce Bank-VISA	19.18	0.00	1,432.54	329.44
Vinyl Images	0.00	0.00	0.00	168.23
Miken Technologies	2,144.67	2,285.57	11,503.01	12,500.65
Image Trend	0.00	0.00	0.00	7,675.00
Sentinel	0.00	0.00	0.00	1,047.00
CCE-911	0.00	0.00	1,460.20	2,800.00
CTI Conference Technologies	15,760.00	15,760.00	15,760.00	15,760.00
Rejis Commission	0.00	27.00	0.00	27.00
Meramec Design	0.00	120.00	0.00	120.00
Sikich	0.00	1,215.00	1,181.44	1,215.00
Warner Communications	0.00	0.00	476.00	0.00
Ed Roehr Safety Products	0.00	0.00	322.40	0.00
AT&T	0.00	0.00	950.10	0.00
Kimberly Smith	0.00	0.00	53.98	0.00
Total Expenditures	<u>200,557.29</u>	<u>188,756.28</u>	<u>407,108.60</u>	<u>397,632.24</u>
Excess Revenues over (under) Expenditu	\$ <u>(199,667.23)</u>	\$ <u>(188,756.28)</u>	\$ <u>(88,663.47)</u>	\$ <u>(100,778.21)</u>

Fenton FPD - Pension
Balance Sheet - Governmental Funds - Modified Accrual Basis
June 30, 2018

ASSETS

Current Assets		
Reliance Bank - 2944	\$	2,804.33
Investments		31,207,312.66
Investments-Emp DC Plan		6,417,484.42
Taxes Receivable - Current		667,691.21
Due From General		0.14
Total Current Assets		38,295,292.76
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u><u>38,295,292.76</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Amount Due - Emp DC Plan	\$	6,417,484.42
Total Current Liabilities		6,417,484.42
Deferred Inflows of Resources		
Deferred Revenue		275,519.16
Total Deferred Inflows of Resources		275,519.16
Total Liabilities		6,693,003.58
Fund Balance		
Held in Trust for Emp Retire		31,914,058.09
Excess Revenue over (under) Ex		(311,768.91)
Total Fund Balance		31,602,289.18
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>38,295,292.76</u></u>

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2018

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 796.08	99.69	\$ 631,581.67	55.81
Interest Income	2.51	0.31	26.01	0.00
Overhead Transfer	0.00	0.00	500,000.00	44.18
Total Revenues	<u>798.59</u>	100.00	<u>1,131,607.68</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>798.59</u>	100.00	<u>1,131,607.68</u>	100.00
Expenditures				
Benefit Payments	<u>0.00</u>	0.00	<u>1,443,376.59</u>	127.55
Total Expenditures	<u>0.00</u>	0.00	<u>1,443,376.59</u>	127.55
Excess Revenue over (under) Expenditur	<u>\$ 798.59</u>	100.00	<u>\$ (311,768.91)</u>	(27.55)

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2018

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 796.08	99.69	\$ 631,581.67	55.81
Reliance Bank Interest	2.51	0.31	26.01	0.00
Overhead Transfer	0.00	0.00	500,000.00	44.18
Total Revenues	<u>798.59</u>	100.00	<u>1,131,607.68</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>798.59</u>	100.00	<u>1,131,607.68</u>	100.00
Expenditures				
Voya	<u>0.00</u>	0.00	<u>1,443,376.59</u>	127.55
Total Expenditures	<u>0.00</u>	0.00	<u>1,443,376.59</u>	127.55
Excess Revenue over (under) Expenditur	<u>\$ 798.59</u>	100.00	<u>\$ (311,768.91)</u>	(27.55)

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 796.08	\$ 0.00	\$ 631,581.67	\$ 590,906.64
Interest Income	2.51	0.00	26.01	0.00
Overhead Transfer	0.00	0.00	500,000.00	0.00
Total Revenues	<u>798.59</u>	<u>0.00</u>	<u>1,131,607.68</u>	<u>590,906.64</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>798.59</u>	<u>0.00</u>	<u>1,131,607.68</u>	<u>590,906.64</u>
Expenditures				
Benefit Payments	<u>0.00</u>	<u>0.00</u>	<u>1,443,376.59</u>	<u>910,447.28</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>1,443,376.59</u>	<u>910,447.28</u>
Excess Revenue over (under) Expenditur	\$ <u>798.59</u>	\$ <u>0.00</u>	\$ <u>(311,768.91)</u>	\$ <u>(319,540.64)</u>

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Six Months Ending June 30, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 796.08	\$ 0.00	\$ 631,581.67	\$ 590,906.64
Reliance Bank Interest	2.51	0.00	26.01	0.00
Overhead Transfer	0.00	0.00	500,000.00	0.00
Total Revenues	<u>798.59</u>	<u>0.00</u>	<u>1,131,607.68</u>	<u>590,906.64</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>798.59</u>	<u>0.00</u>	<u>1,131,607.68</u>	<u>590,906.64</u>
Expenditures				
Voya	<u>0.00</u>	<u>0.00</u>	<u>1,443,376.59</u>	<u>910,447.28</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>1,443,376.59</u>	<u>910,447.28</u>
Excess Revenues over (under) Expenditu	\$ <u>798.59</u>	\$ <u>0.00</u>	\$ <u>(311,768.91)</u>	\$ <u>(319,540.64)</u>