

Fenton Fire Protection District

Financial Statements
~
March 2018

Rognan & Associates

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Accountant's Compilation Report

Board of Directors
Fenton Fire Protection District
845 Gregory Lane
Fenton, MO 63026

COMPILATION OF FINANCIAL STATEMENTS ON A MODIFIED ACCRUAL BASIS

Management is responsible for the accompanying general purpose financial statements of Fenton Fire Protection District, which comprise the statements of assets, liabilities and fund balance - modified accrual basis as of March 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

May 7, 2018

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

MARCH 31, 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				
May	41.70				
June	50.00				
July	58.30				
August	66.60				
September	75.00				
October	83.30				
November	91.60				
December	100.00				
\$127,832	1%	\$83,246	\$230,591	\$31,425	(\$102,759)
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

			MARCH 31, 2018	PAGE 3
GENERAL + AMBULANCE FUND COMBINED				
ACTUAL - COMPARED TO BUDGET			OVER (UNDER)	% OF
	ACTUAL	BUDGET	BUDGET	BUDGET
REVENUES				
Tax collections	\$5,249,202	\$12,812,589	(\$7,563,387)	40.97%
Building and other permits	37,951	100,000	(62,049)	37.95%
Ambulance fees, net	183,402	750,000	(566,598)	24.45%
Interest	15,798	45,000	(29,202)	35.11%
Miscellaneous revenue	3,366	8,500	(5,134)	39.60%
Rental income	4,350	17,400	(13,050)	25.00%
Financing Source - Loan Proceeds	0	0	0	
TOTAL REVENUES	\$5,494,069	\$13,733,489	(\$8,239,420)	40.00%
EXPENDITURES				
Bank service charges	\$331	\$1,500	(\$1,169)	22.07%
Building maintenance	12,409	65,464	(53,055)	18.96%
Depreciated assets - capital assets	289,012	595,992	(306,980)	48.49%
Doctors fees & medical exams	880	24,000	(23,120)	3.67%
Dues and subscriptions	1,824	23,060	(21,236)	7.91%
Election expenses	23,757	30,000	(6,243)	79.19%
Equipment maintenance & expensed	34,591	165,695	(131,104)	20.88%
Equipment purchases and replacement	2,572	0	2,572	
Gasoline and oil	14,650	50,500	(35,850)	29.01%
Insurance - employee - medical & dental	373,318	1,780,326	(1,407,008)	20.97%
Insurance - general	56,723	348,500	(291,777)	16.28%
Mortgage interest payments/expense	1,354	5,600	(4,246)	24.18%
Miscellaneous expenses	2,031	13,250	(11,219)	15.33%
Lease expenses - principal & interest	0	91,000	(91,000)	0.00%
Office supplies and expenses	10,257	25,800	(15,543)	39.76%
Payroll taxes	105,998	496,000	(390,002)	21.37%
Professional fees & services	48,416	219,500	(171,084)	22.06%
Rental Management Fee/repairs	348	5,200	(4,852)	6.69%
Salaries	1,416,738	6,661,500	(5,244,762)	21.27%
Salaries - OT	0	0	0	
Supplies - cleaning & laundry	5,344	15,000	(9,656)	35.63%
Training and education	20,431	104,751	(84,320)	19.50%
Uniforms	38,184	100,000	(61,816)	38.18%
Utilities	12,831	51,400	(38,569)	24.96%
Vehicle maintenance & repairs	22,088	88,000	(65,912)	25.10%
Work Comp Claims	442	5,000	(4,558)	8.84%
Pension Contribution	500,000	500,000	0	100.00%
TOTAL EXPENDITURES	\$2,994,529	\$11,467,038	(\$8,472,509)	26.11%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$2,499,540	\$2,266,451	\$233,089	110.28%
General/Ambulance/Pension Overhead Transfer				
	\$0	\$0	\$0	
USE OF DISTRICT RESERVES				
	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$2,499,540	\$2,266,451	\$233,089	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

			MARCH 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	\$5,249,202	\$3,725,222	\$1,523,980	✓ 40.91%
Building and other permits	37,951	27,479	10,472	✓ 38.11%
Ambulance fees, net	183,402	190,253	(6,851)	✓ -3.60%
Interest	15,798	3,542	12,256	✓ 346.02%
Miscellaneous revenue	3,366	1,043	2,323	✓ 222.72%
Rental income	4,350	4,350	0	✓ 0.00%
Financing Source - Loan Proceeds	0	370,816	(370,816)	✓
TOTAL REVENUES	\$5,494,069	\$4,322,705	\$1,171,364	✓ 27.10%
EXPENDITURES				
Bank service charges	\$331	\$196	\$135	✓ 68.88%
Building maintenance	12,409	8,387	4,022	✓ 47.96%
Depreciated assets - capital assets	289,012	369,076	(80,064)	✓ -21.69%
Doctors fees & medical exams	880	20	860	✓ 4300.00%
Dues and subscriptions	1,824	5,392	(3,568)	✓ -66.17%
Election expenses	23,757	13,236	10,521	✓ 79.49%
Equipment maintenance & expensed	34,591	22,285	12,306	✓ 55.22%
Equipment purchases and replacement	2,572	3,159	(587)	✓ -18.58%
Gasoline and oil	14,650	10,134	4,516	✓ 44.56%
Insurance - employee - medical & dental	373,318	328,668	44,650	✓ 13.59%
Insurance - general	56,723	54,875	1,848	✓ 3.37%
Mortgage interest payments/expense	1,354	1,355	(1)	✓ -0.07%
Miscellaneous expenses	2,031	358	1,673	✓ 467.32%
Lease expenses - principal & interest	0	1,740	(1,740)	✓
Office supplies and expenses	10,257	3,170	7,087	✓ 223.56%
Payroll taxes	105,998	98,614	7,384	✓ 7.49%
Professional fees & services	48,416	32,213	16,203	✓ 50.30%
Rental Management Fee/repairs	348	348	0	✓ 0.00%
Salaries	1,381,002	1,278,906	102,096	✓ 7.98%
Salaries - OT	35,736	35,922	(186)	✓ -0.52%
Supplies - cleaning & laundry	5,344	3,099	2,245	✓ 72.44%
Training and education	20,431	9,266	11,165	✓ 120.49%
Uniforms	38,184	47,445	(9,261)	✓ -19.52%
Utilities	12,831	10,819	2,012	✓ 18.60%
Vehicle maintenance & repairs	22,088	49,877	(27,789)	✓ -55.72%
Work Comp Claims	442	0	442	✓
Pension Contribution	500,000		500,000	✓
TOTAL EXPENDITURES	\$2,994,529	\$2,388,560	\$605,969	✓ 25.37%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$2,499,540	\$1,934,145	\$565,395	✓ 129.23%
General/Ambulance/Pension Overhead Transfer	\$0	\$0	\$0	
USE OF DISTRICT RESERVES	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$2,499,540	\$1,934,145	\$565,395	✓

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET - ALL FUNDS				MARCH 31, 2018	PAGE 5
	GENERAL	AMBULANCE	GENERAL + 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				MARCH 31, 2018	PAGE 6
			GENERAL +			
	GENERAL	AMBULANCE	AMBULANCE	DISPATCH	PENSION	TOTAL
REVENUES						
Tax collections	\$4,063,691	\$1,185,511	\$5,249,202	\$197,488	\$396,144	\$5,842,834
Building and other permits	37,951		37,951			37,951
Ambulance fees, net		183,402	183,402			183,402
Interest	12,800	2,998	15,798	240	6	16,044
Miscellaneous revenue	3,366	0	3,366		500,000	503,366
Rental income	4,350		4,350			4,350
Lease expenses - principal & interest	0		0			0
TOTAL REVENUES	\$4,122,158	\$1,371,911	\$5,494,069	\$197,728	\$896,150	\$6,587,947
EXPENDITURES						
Bank service charges	\$99	\$232	\$331			\$331
Building maintenance	8,686	3,723	12,409			12,409
Depreciated assets - capital assets	274,804	14,208	289,012	0		289,012
Doctors fees & medical exams	616	264	880			880
Dues and subscriptions	1,317	507	1,824			1,824
Election expenses	16,630	7,127	23,757			23,757
Equipment maintenance & expensed	12,550	22,041	34,591			34,591
Equipment purchases and replacement	2,426	146	2,572			2,572
Gasoline and oil	10,255	4,395	14,650			14,650
Insurance - employee - medical & dental	260,816	112,502	373,318			373,318
Insurance - general	39,706	17,017	56,723			56,723
Mortgage interest payments/expense	948	406	1,354			1,354
Miscellaneous expenses	1,360	671	2,031			2,031
Lease expenses - principal & interest	0	0	0			0
Office supplies and expenses	7,180	3,077	10,257			10,257
Payroll taxes	74,751	31,247	105,998			105,998
Professional fees & services	28,512	19,904	48,416			48,416
Rental Management Fee/repairs	348	0	348			348
Salaries	999,380	417,358	1,416,738			1,416,738
Salaries - OT	0	0	0			0
Supplies - cleaning & laundry	3,632	1,712	5,344			5,344
Training and education	15,642	4,789	20,431			20,431
Uniforms	26,729	11,455	38,184			38,184
Utilities	8,983	3,848	12,831	19,849		32,680
Vehicle maintenance & repairs	16,141	5,947	22,088			22,088
Work Comp Claims	309	133	442			442
Dispatch - CCE-911			0	178,772		178,772
Pension Contribution	500,000	0	500,000		1,202,780	1,702,780
TOTAL EXPENDITURES	\$2,311,820	\$682,709	2,994,529	\$198,621	\$1,202,780	\$4,395,930
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)	\$1,810,338	\$689,202	\$2,499,540	(\$893)	(\$306,630)	\$2,192,017
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)	\$1,810,338	\$689,202	\$2,499,540	(\$893)	(\$306,630)	\$2,192,017

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS					
	OVER (UNDER) BUDGET				MARCH 31, 2018	PAGE 7
			GENERAL +			
	GENERAL	AMBULANCE	AMBULANCE	DISPATCH	PENSION	TOTAL
REVENUES						
Tax collections	(\$5,855,342)	(\$1,708,045)	(\$7,563,387)	(\$284,385)	(\$571,355)	(\$8,419,127)
Building and other permits	(62,049)	0	(62,049)	0	0	(62,049)
Ambulance fees, net	0	(566,598)	(566,598)	0	0	(566,598)
Interest	(22,200)	(7,002)	(29,202)	(1,760)	6	(30,956)
Miscellaneous revenue	(4,634)	(500)	(5,134)	0	0	(5,134)
Rental income	(13,050)	0	(13,050)	0	0	(13,050)
Financing Source - Loan Proceeds	0	0	0	0	0	0
TOTAL REVENUES	(\$5,957,275)	(\$2,282,145)	(\$8,239,420)	(\$286,145)	(\$571,349)	(\$9,096,914)
EXPENDITURES						
Bank service charges	(\$1,401)	\$232	(\$1,169)	\$0	\$0	(\$1,169)
Building maintenance	(37,139)	(15,916)	(53,055)	0	0	(53,055)
Depreciated assets - capital assets	(313,888)	6,908	(306,980)	(12,900)	0	(319,880)
Doctors fees & medical exams	(16,184)	(6,936)	(23,120)	0	0	(23,120)
Dues and subscriptions	(15,445)	(5,791)	(21,236)	0	0	(21,236)
Election expenses	(4,370)	(1,873)	(6,243)	0	0	(6,243)
Equipment maintenance & expensed	(68,425)	(62,679)	(131,104)	0	0	(131,104)
Equipment purchases and replacement	2,426	146	2,572	0	0	2,572
Gasoline and oil	(25,095)	(10,755)	(35,850)	0	0	(35,850)
Insurance - employee - medical & dental	(985,412)	(421,596)	(1,407,008)	0	0	(1,407,008)
Insurance - general	(204,244)	(87,533)	(291,777)	0	0	(291,777)
Mortgage interest payments/expense	(2,972)	(1,274)	(4,246)	0	0	(4,246)
Miscellaneous expenses	(7,615)	(3,604)	(11,219)	0	0	(11,219)
Lease expenses - principal & interest	(91,000)	0	(91,000)	0	0	(91,000)
Office supplies and expenses	(13,430)	(2,113)	(15,543)	0	0	(15,543)
Payroll taxes	(272,449)	(117,553)	(390,002)	0	0	(390,002)
Professional fees & services	(82,438)	(88,646)	(171,084)	0	0	(171,084)
Rental Management Fee/repairs	(4,852)	0	(4,852)	0	0	(4,852)
Salaries	(3,696,280)	(1,548,482)	(5,244,762)	0	0	(5,244,762)
Salaries - OT	0	0	0	0	0	0
Supplies - cleaning & laundry	(6,868)	(2,788)	(9,656)	0	0	(9,656)
Training and education	(39,448)	(44,872)	(84,320)	0	0	(84,320)
Uniforms	(43,271)	(18,545)	(61,816)	0	0	(61,816)
Utilities	(26,997)	(11,572)	(38,569)	(94,251)	0	(132,820)
Vehicle maintenance & repairs	(52,759)	(13,153)	(65,912)	0	0	(65,912)
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	0	0	0	0	(264,719)	(264,719)
TOTAL EXPENDITURES	(\$6,012,747)	(\$2,459,762)	(\$8,472,509)	(\$286,379)	(\$264,719)	(\$9,023,607)
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)	\$55,472	\$177,617	\$233,089	\$234	(\$306,630)	(\$73,307)

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS					
	PERCENT OF BUDGET USED				MARCH 31, 2018	PAGE 8
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	TOTAL
REVENUES						
Tax collections	40.97%	✓ 40.97%	40.97%	✓ 40.98%	40.95%	40.97%
Building and other permits	37.95%	✓	37.95%	✓		37.95%
Ambulance fees, net		24.45%	24.45%			24.45%
Interest	36.57%	29.98%	35.11%	12.00%		34.14%
Miscellaneous revenue	42.08%	0.00%	39.60%			98.99%
Rental income	25.00%		25.00%			25.00%
Financing Source - Loan Proceeds						
TOTAL REVENUES	40.90%	37.54%	40.00%	40.86%	61.07%	42.00%
EXPENDITURES						
Bank service charges	6.60%		22.07%			22.07%
Building maintenance	18.95%	✓ 18.96%	✓ 18.96%	✓		18.96%
Depreciated assets - capital assets	46.68%	✓ 194.63%	✓ 48.49%	✓ 0.00%		47.47%
Doctors fees & medical exams	3.67%	3.67%	3.67%			3.67%
Dues and subscriptions	7.86%	✓ 8.05%	✓ 7.91%	✓		7.91%
Election expenses	79.19%	✓ 79.19%	✓ 79.19%	✓		79.19%
Equipment maintenance & expensed	15.50%	26.02%	✓ 20.88%			20.88%
Equipment purchases and replacement		✓	✓	✓		
Gasoline and oil	29.01%	✓ 29.01%	✓ 29.01%	✓		29.01%
Insurance - employee - medical & dental	20.93%	21.06%	20.97%			20.97%
Insurance - general	16.28%	16.28%	16.28%			16.28%
Mortgage interest payments/expense	24.18%	24.17%	24.18%			24.18%
Miscellaneous expenses	15.15%	15.70%	15.33%			15.33%
Lease expenses - principal & interest	0.00%	✓	✓ 0.00%	✓		0.00%
Office supplies and expenses	34.84%	✓ 59.29%	✓ 39.76%	✓		39.76%
Payroll taxes	21.53%	21.00%	21.37%			21.37%
Professional fees & services	25.70%	✓ 18.34%	22.06%			22.06%
Rental Management Fee/repairs	6.69%		6.69%			6.69%
Salaries	21.28%	21.23%	21.27%			21.27%
Salaries - OT		✓	✓	✓		
Supplies - cleaning & laundry	34.59%	✓ 38.04%	✓ 35.63%	✓		35.63%
Training and education	28.39%	✓ 9.64%	✓ 19.50%	✓		19.50%
Uniforms	38.18%	✓ 38.18%	✓ 38.18%	✓		38.18%
Utilities	24.97%	24.95%	24.96%	✓ 17.40%		19.75%
Vehicle maintenance & repairs	23.43%	31.14%	✓ 25.10%	✓		25.10%
Work Comp Claims	8.83%	8.87%	8.84%			8.84%
Dispatch - CCE-911				49.94%	✓	49.94%
Pension Contribution	100.00%	✓			81.96%	✓ 86.55%
TOTAL EXPENDITURES	27.77%	21.73%	26.11%	40.95%	81.96%	0.00%
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)						

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	GENERAL FUND		MARCH 31, 2018	PAGE 9
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$4,063,691	\$9,919,033	(\$5,855,342)	40.97%
Building and other permits	37,951	100,000	(62,049)	37.95%
Interest	12,800	35,000	(22,200)	36.57%
Miscellaneous revenue	3,366	8,000	(4,634)	42.08%
Rental income	4,350	17,400	(13,050)	25.00%
Financing Source - Loan Proceeds	0	0	0	
TOTAL REVENUES	\$4,122,158	\$10,079,433	(\$5,957,275)	40.90%
EXPENDITURES				
Bank service charges	\$99	\$1,500	(\$1,401)	6.60%
Building maintenance	8,686	45,825	(37,139)	18.95%
Depreciated assets - capital assets	274,804	588,692	(313,888)	46.68%
Doctors fees & medical exams	616	16,800	(16,184)	3.67%
Dues and subscriptions	1,317	16,762	(15,445)	7.86%
Election expenses	16,630	21,000	(4,370)	79.19%
Equipment maintenance & expensed	12,550	80,975	(68,425)	15.50%
Equipment purchases and replacement	2,426		2,426	
Gasoline and oil	10,255	35,350	(25,095)	29.01%
Insurance - employee - medical & dental	260,816	1,246,228	(985,412)	20.93%
Insurance - general	39,706	243,950	(204,244)	16.28%
Mortgage interest payments/expense	948	3,920	(2,972)	24.18%
Miscellaneous expenses	1,360	8,975	(7,615)	15.15%
Lease expenses - principal & interest		91,000	(91,000)	0.00%
Office supplies and expenses	7,180	20,610	(13,430)	34.84%
Payroll taxes	74,751	347,200	(272,449)	21.53%
Pension Contribution	500,000	500,000	0	100.00%
Professional fees & services	28,512	110,950	(82,438)	25.70%
Rental Management Fee/repairs	348	5,200	(4,852)	6.69%
Salaries	999,380	4,695,660	(3,696,280)	21.28%
Salaries - OT				
Supplies - cleaning & laundry	3,632	10,500	(6,868)	34.59%
Training and education	15,642	55,090	(39,448)	28.39%
Uniforms	26,729	70,000	(43,271)	38.18%
Utilities	8,983	35,980	(26,997)	24.97%
Vehicle maintenance & repairs	16,141	68,900	(52,759)	23.43%
Work Comp Claims	309	3,500	(3,191)	8.83%
TOTAL EXPENDITURES	\$2,311,820	\$8,324,567	(\$6,012,747)	27.77%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$1,810,338	\$1,754,866	(\$55,472)	103.16%
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)	\$1,810,338	\$1,754,866	(\$55,472)	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	AMBULANCE FUND		MARCH 31, 2018	PAGE 10
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$1,185,511	\$2,893,556	(\$1,708,045)	40.97%
Ambulance fees, net	183,402	750,000	(566,598)	24.45%
Interest	2,998	10,000	(7,002)	29.98%
Miscellaneous revenue	0	500	(500)	0.00%
TOTAL REVENUES	\$1,371,911	\$3,654,056	(\$2,282,145)	37.54%
EXPENDITURES				
Bank service charges	\$232	\$0	\$232	
Building maintenance	3,723	19,639	(15,916)	18.96%
Depreciated assets - capital assets	14,208	7,300	6,908	194.63%
Doctors fees & medical exams	264	7,200	(6,936)	3.67%
Dues and subscriptions	507	6,298	(5,791)	8.05%
Election expenses	7,127	9,000	(1,873)	79.19%
Equipment maintenance & expensed	22,041	84,720	(62,679)	26.02%
Equipment purchases and replacement	146		146	
Gasoline and oil	4,395	15,150	(10,755)	29.01%
Insurance - employee - medical & dental	112,502	534,098	(421,596)	21.06%
Insurance - general	17,017	104,550	(87,533)	16.28%
Mortgage interest payments/expense	406	1,680	(1,274)	24.17%
Miscellaneous expenses	671	4,275	(3,604)	15.70%
Lease expenses - principal & interest			0	
Office supplies and expenses	3,077	5,190	(2,113)	59.29%
Payroll taxes	31,247	148,800	(117,553)	21.00%
Professional fees & services	19,904	108,550	(88,646)	18.34%
Rental Management Fee/repairs			0	
Salaries	417,358	1,965,840	(1,548,482)	21.23%
Salaries - OT			0	
Supplies - cleaning & laundry	1,712	4,500	(2,788)	38.04%
Training and education	4,789	49,661	(44,872)	9.64%
Uniforms	11,455	30,000	(18,545)	38.18%
Utilities	3,848	15,420	(11,572)	24.95%
Vehicle maintenance & repairs	5,947	19,100	(13,153)	31.14%
Work Comp Claims	133	1,500	(1,367)	8.87%
TOTAL EXPENDITURES	\$682,709	\$3,142,471	(\$2,459,762)	21.73%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$689,202	\$511,585	\$177,617	0.00%
General/Ambulance Overhead Transfer			0	
USE OF DISTRICT RESERVES	0			
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$689,202	\$511,585	\$177,617	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	PENSION FUND		MARCH 31, 2018	PAGE 11
			OVER (UNDER)	% OF
	ACTUAL	BUDGET	BUDGET	BUDGET
REVENUES				
Tax collections	\$396,144	\$967,499	(\$571,355)	40.95%
Interest	6		6	
General Fund - additional contribution	500,000	500,000	0	
TOTAL REVENUES	\$896,150	\$1,467,499	(\$571,349)	61.07%
EXPENDITURES				
Pension Fund Premium	\$1,202,780	\$1,467,499	(\$264,719)	81.96%
TOTAL EXPENDITURES	\$1,202,780	\$1,467,499	(\$264,719)	81.96%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	(\$306,630)	\$0	(\$306,630)	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	DISPATCH FUND		MARCH 31, 2018	PAGE 12
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$197,488	\$481,873	(\$284,385)	40.98%
Interest	240	2,000	(1,760)	12.00%
TOTAL REVENUES	\$197,728	\$483,873	(\$286,145)	40.86%
EXPENDITURES				
Dispatching fees	\$178,772	\$358,000	(\$179,228)	49.94%
Telephone	4,109	22,700	(18,591)	18.10%
Communication expenses	15,740	91,400	(75,660)	17.22%
Depreciated assets	0	12,900	(12,900)	0.00%
Auditing expense	0		0	
TOTAL EXPENDITURES	\$198,621	\$485,000	(\$286,379)	40.95%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$893)	(\$1,127)	\$234	79.24%
USE OF DISTRICT RESERVES/TRANSFERS	\$0	\$1,127	(\$1,127)	0.00%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$893)	\$0	\$0	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	GENERAL FUND		MARCH 31, 2018	PAGE 13
	2018	2017	2018-2017 \$	2018-2017 %
	ACTUAL	ACTUAL	OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$4,063,691	\$2,449,150	\$1,614,541	✓ 65.92%
Building and other permits	37,951	27,479	10,472	✓ 38.11%
Interest	12,800	2,393	10,407	✓ 434.89%
Miscellaneous revenue	3,366	971	2,395	246.65%
Rental income	4,350	4,350	0	0.00%
Financing Source - Loan Proceeds	0	370,816	(370,816)	✓
TOTAL REVENUES	\$4,122,158	\$2,855,159	\$1,266,999	✓ 44.38%
EXPENDITURES				
Bank service charges	\$99	\$196	(\$97)	-49.49%
Building maintenance	8,686	6,710	1,976	✓ 29.45%
Depreciated assets - capital assets	274,804	369,076	(94,272)	✓ -25.54%
Doctors fees & medical exams	616	16	600	3750.00%
Dues and subscriptions	1,317	4,315	(2,998)	-69.48%
Election expenses	16,630	10,589	6,041	57.05%
Equipment maintenance & expensed	12,550	5,390	7,160	132.84%
Equipment purchases and replacement	2,426	2,987	(561)	-18.78%
Gasoline and oil	10,255	8,107	2,148	26.50%
Insurance - employee - medical & dental	260,816	262,890	(2,074)	-0.79%
Insurance - general	39,706	43,900	(4,194)	-9.55%
Mortgage interest payments/expense	948	1,084	(136)	-12.55%
Miscellaneous expenses	1,360	286	1,074	375.52%
Lease expenses - principal & interest	0	1,740	(1,740)	
Office supplies and expenses	7,180	2,554	4,626	✓ 181.13%
Payroll taxes	74,751	52,938	21,813	✓ 41.20%
Pension Contribution	500,000		500,000	✓
Professional fees & services	28,512	16,416	12,096	✓ 73.68%
Rental Management Fee/repairs	348	348	0	✓ 0.00%
Salaries	974,365	672,725	301,640	✓ 44.84%
Salaries - OT	25,015	19,042	5,973	31.37%
Supplies - cleaning & laundry	3,632	2,479	1,153	46.51%
Training and education	15,642	6,137	9,505	154.88%
Uniforms	26,729	37,956	(11,227)	✓ -29.58%
Utilities	8,983	8,656	327	✓ 3.78%
Vehicle maintenance & repairs	16,141	46,183	(30,042)	✓ -65.05%
Work Comp Claims	309	0	309	
TOTAL EXPENDITURES	\$2,311,820	\$1,582,720	\$729,100	✓ 46.07%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,810,338	\$1,272,439	\$537,899	✓ 42.27%
General/Ambulance/Dispatch/Pension OH Transfer	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,810,338	\$1,272,439	\$537,899	42.27%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	AMBULANCE FUND		MARCH 31, 2018	PAGE 14
	2018	2017	2018-2017 \$	2018-2017 %
	ACTUAL	ACTUAL	OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$1,185,511	\$1,276,072	(\$90,561)	-7.10%
Ambulance fees, net	183,402	190,253	(6,851)	-3.60%
Interest	2,998	1,149	1,849	160.92%
Miscellaneous revenue	0	72	(72)	
TOTAL REVENUES	\$1,371,911	\$1,467,546	(\$95,635)	-6.52%
EXPENDITURES				
Bank service charges	\$232	\$0	\$232	
Building maintenance	3,723	1,677	2,046	122.00%
Depreciated assets - capital assets	14,208	0	14,208	
Doctors fees & medical exams	264	4	260	6500.00%
Dues and subscriptions	507	1,077	(570)	-52.92%
Election expenses	7,127	2,647	4,480	169.25%
Equipment maintenance & expensed	22,041	16,895	5,146	30.46%
Equipment purchases and replacement	146	172	(26)	-15.12%
Gasoline and oil	4,395	2,027	2,368	116.82%
Insurance - employee - medical & dental	112,502	65,778	46,724	71.03%
Insurance - general	17,017	10,975	6,042	55.05%
Mortgage interest payments/expense	406	271	135	49.82%
Miscellaneous expenses	671	72	599	831.94%
Lease expenses - principal & interest	0		0	
Office supplies and expenses	3,077	616	2,461	399.51%
Payroll taxes	31,247	45,676	(14,429)	-31.59%
Professional fees & services	19,904	15,797	4,107	26.00%
Rental Management Fee/repairs	0		0	
Salaries	406,637	606,181	(199,544)	-32.92%
Salaries - OT	10,721	16,880	(6,159)	
Supplies - cleaning & laundry	1,712	620	1,092	176.13%
Training and education	4,789	3,129	1,660	53.05%
Uniforms	11,455	9,489	1,966	20.72%
Utilities	3,848	2,163	1,685	77.90%
Vehicle maintenance & repairs	5,947	3,694	2,253	60.99%
Work Comp Claims	133	0	133	
TOTAL EXPENDITURES	\$682,709	\$805,840	(\$123,131)	-15.28%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$689,202	\$661,706	\$27,496	4.16%
General/Ambulance/Dispatch Overhead Transfer				
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$689,202	\$661,706	\$27,496	4.16%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

			MARCH 31, 2018	PAGE 15 ✓
CASH RESERVES AS OF	ACTUAL	ACTUAL	2018-2017 \$	2018-2017 %
MARCH 31, 2018	MARCH 31, 2018	MARCH 31, 2017	OVER (UNDER)	OVER (UNDER)
GENERAL FUND:				
Commerce Bank - 0239	\$1,535,165.62	\$4,255,064.80	(\$2,719,899.18)	-63.92%
Reliance Bank	4,956,253.61		4,956,253.61	
Commerce Bank - FSA - 3217	9,272.34	7,864.01	1,408.33	17.91%
Reliance Bank - FSA	2,223.25		2,223.25	
Commerce Bank - HRA - 0938	4,096.52	1,947.66	2,148.86	110.33%
Reliance Bank - HRA	4,186.82		4,186.82	
Commerce Bank - Rental Property	5,892.87	12,022.37	(6,129.50)	-50.98%
Reliance Bank - Rental Property	1,334.79		1,334.79	
Investment account - various	1,558,542.81	1,900,691.73	(342,148.92)	-18.00%
Petty Cash	185.00	185.00	0.00	0.00%
TOTAL GENERAL FUND CASH BALANCES	\$8,077,153.63	\$6,177,775.57	\$1,899,378.06	30.75%
AMBULANCE FUND:				
Commerce Bank - 3844	\$2,395,915.58	\$1,705,985.16	\$689,930.42	40.44%
Reliance Bank	56,188.13		56,188.13	
Investment account	769,964.43	1,259,648.64	(489,684.21)	-38.87%
TOTAL AMBULANCE FUND CASH BALANCES	\$3,222,068.14	\$2,965,633.80	\$256,434.34	8.65%
TOTAL OPERATING FUND CASH BALANCES	\$11,299,221.77	\$9,143,409.37	\$2,155,812.40	23.58%
LESS: 2018 REMAINING EXPENSES	(\$8,472,509)			
ESTIMATED CASH RESERVE	\$2,826,713			

2018

Average Rate

0.657% 0.659% 0.673% #DIV/0! #DIV/0! #DIV/0! #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	Ambulance	Commerce	3844	Ambulance Fund	0.000%	0.000%	0.000%									
Fenton FPD	Dispatch	Commerce	7357	Dispatching Fund	0.000%	0.000%	0.000%									
Fenton FPD	Pension	Commerce	2560	Pension System of Fenton FPD	0.000%	0.000%	0.000%									
Fenton FPD	General	Commerce	3217	FSA	0.000%	0.000%	0.000%									
Fenton FPD	General	Commerce	936	HRA	0.000%	0.000%	0.000%									
Fenton FPD	General	Commerce	498	Rental Property	0.000%	0.000%	0.000%									
Fenton FPD	General	Commerce	238	General Fund	0.000%	0.000%	0.000%									
Fenton FPD	General	Meramec Valley Bank	2956	Money Market	0.100%	0.000%	0.000%									
Fenton FPD	Ambulance	Reliance Bank	3161	Ambulance	0.100%	1.210%	1.360%									
Fenton FPD	General	Reliance Bank	3207	General	0.000%	1.210%	1.360%									
Fenton FPD	Pension	Reliance Bank	2944	Pension	n/a	n/a	1.360%									
Fenton FPD	Dispatch	Reliance Bank	3155	Dispatch	n/a	n/a	1.360%									
Fenton FPD	General	Reliance Bank	3371	Rental Property	n/a	n/a	1.360%									
Fenton FPD	General	Reliance Bank	3353	Health Reimbursement	n/a	n/a	1.360%									
Fenton FPD	General	Reliance Bank	2969	Flexible Spending	n/a	n/a	1.360%									

**Bank Rating Report
for
Fenton FPD**

Rating Based on Information Gathered from:

	Commerce Bank	Reliance Bank	Alliance Credit Union	Academy Bank	Meramec Valley Bank
<u>BauerFinancial.com</u>					
Period Ending:					
12/31/2017	****	*****	*****	*****	****
9/30/2017	*** 1/2	*****	*****	*****	****
6/30/2017	****	*****	*****	*****	****
3/31/2017	****	*****	*****	*****	****
12/31/2016	****	*****	Not Avail.	Not Avail.	Not Avail.
9/30/2016	****	*****	Not Avail.	Not Avail.	Not Avail.
6/30/2016	*** 1/2	*****	Not Avail.	Not Avail.	Not Avail.
3/31/2016	****	*****	Not Avail.	Not Avail.	Not Avail.

BankRate.com
Period Ending:

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

DepositAccounts.com
Period Ending:

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

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

Health

B+

Data as of Q4 2017

Learn why bank health matters

Health Grade Components

A+ Texas Ratio C+ 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 December 31, 2017 Commerce Bank had \$33.22 million in non-current loans and owned real-estate with \$2.57 billion in equity and loan loss allowances on hand to cover it. This gives Commerce Bank a Texas Ratio of 1.29% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL

FDIC Certificate #	24998
Year Established	1984
Employees	4634
Primary Regulator	FED

PROFIT MARGIN

Return on Assets - YTD	1.24%
Return on Equity - YTD	13.25%
Annual Interest Income	\$771.5MM

ASSETS AND LIABILITIES

Assets	Q4 2017	\$24.73B
	vs Q4 2016	\$25.53B
Loans	Q4 2017	\$13.85B
	vs Q4 2016	\$13.27B
Deposits	Q4 2017	\$20.59B
	vs Q4 2016	\$21.11B
Equity Capital	Q4 2017	\$2.41B
	vs Q4 2016	\$2.25B
Loan Loss Allowance	Q4 2017	\$159.5MM
	vs Q4 2016	\$155.9MM
Unbacked Noncurrent Loans	Q4 2017	\$28.5MM
	vs Q4 2016	\$30.0MM
Real Estate Owned	Q4 2017	\$4.7MM
	vs Q4 2016	\$3.8MM

Health



Data as of Q4 2017

Learn why bank health matters

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 December 31, 2017 Reliance Bank (MO) had \$10.46 million in non-current loans and owned real-estate with \$168.72 million in equity and loan loss allowances on hand to cover it. This gives Reliance Bank (MO) a Texas Ratio of 6.20% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL

FDIC Certificate #	35123
Year Established	1999
Employees	178
Primary Regulator	FDIC

PROFIT MARGIN

Return on Assets - YTD	0.22%
Return on Equity - YTD	1.87%
Annual Interest Income	\$44.5MM

ASSETS AND LIABILITIES

Assets	Q4 2017	\$1.41B
	vs Q4 2016	\$1.30B
Loans	Q4 2017	\$979.1MM
	vs Q4 2016	\$852.8MM
Deposits	Q4 2017	\$1.10B
	vs Q4 2016	\$988.4MM
Equity Capital	Q4 2017	\$157.1MM
	vs Q4 2016	\$157.9MM
Loan Loss Allowance	Q4 2017	\$11.6MM
	vs Q4 2016	\$12.5MM
Unbacked Noncurrent Loans	Q4 2017	\$0
	vs Q4 2016	\$0
Real Estate Owned	Q4 2017	\$10.5MM
	vs Q4 2016	\$10.5MM

Health

B+

Data as of Q4 2017

Learn why bank health matters

Health Grade Components

B+ Texas Ratio

B 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 December 31, 2017 Alliance Credit Union had \$3.22 million in non-current loans and owned real-estate with \$26.94 million in equity and loan loss allowances on hand to cover it. This gives Alliance Credit Union a Texas Ratio of 11.95% which is above average. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL

NCUA #	63789
Year Chartered	1948
Employees	69
Primary Regulator	

PROFIT MARGIN

Return on Assets - YTD	0.66%
Return on Equity - YTD	6.88%
Annual Interest Income	\$9.8MM

ASSETS AND LIABILITIES

Assets	Q4 2017	\$261.7MM
	<i>vs Q4 2016</i>	<i>\$237.7MM</i>
Loans	Q4 2017	\$225.9MM
	<i>vs Q4 2016</i>	<i>\$209.7MM</i>
Deposits	Q4 2017	\$206.0MM
	<i>vs Q4 2016</i>	<i>\$179.7MM</i>
Equity Capital	Q4 2017	\$25.3MM
	<i>vs Q4 2016</i>	<i>\$22.7MM</i>
Loan Loss Allowance	Q4 2017	\$1.7MM
	<i>vs Q4 2016</i>	<i>\$1.8MM</i>
Unbacked Noncurrent Loans	Q4 2017	\$2.1MM
	<i>vs Q4 2016</i>	<i>\$2.2MM</i>
Real Estate Owned	Q4 2017	\$1.1MM
	<i>vs Q4 2016</i>	<i>\$1.1MM</i>

Health



Data as of Q4 2017

Learn why bank health matters

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 December 31, 2017 Academy Bank had \$9.87 million in non-current loans and owned real-estate with \$217.31 million in equity and loan loss allowances on hand to cover it. This gives Academy Bank a Texas Ratio of 4.54% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL

FDIC Certificate #	19600
Year Established	1966
Employees	594
Primary Regulator	OCC

PROFIT MARGIN

Return on Assets - YTD	0.97%
Return on Equity - YTD	5.94%
Annual Interest Income	\$47.6MM

ASSETS AND LIABILITIES

Assets	Q4 2017	\$1.27B
	<i>vs Q4 2016</i>	<i>\$1.06B</i>
Loans	Q4 2017	\$883.9MM
	<i>vs Q4 2016</i>	<i>\$687.0MM</i>
Deposits	Q4 2017	\$955.8MM
	<i>vs Q4 2016</i>	<i>\$766.1MM</i>
Equity Capital	Q4 2017	\$205.5MM
	<i>vs Q4 2016</i>	<i>\$182.3MM</i>
Loan Loss Allowance	Q4 2017	\$11.8MM
	<i>vs Q4 2016</i>	<i>\$10.3MM</i>
Unbacked Noncurrent Loans	Q4 2017	\$9.5MM
	<i>vs Q4 2016</i>	<i>\$7.7MM</i>
Real Estate Owned	Q4 2017	\$345.00K
	<i>vs Q4 2016</i>	<i>\$1.1MM</i>

Health



Data as of Q4 2017

Learn why bank health matters

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 December 31, 2017 Meramec Valley Bank had \$325,000 in non-current loans and owned real-estate with \$10.21 million in equity and loan loss allowances on hand to cover it. This gives Meramec Valley Bank a Texas Ratio of 3.18% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL

FDIC Certificate #	19200
Year Established	1918
Employees	24
Primary Regulator	FDIC

PROFIT MARGIN

Return on Assets - YTD	0.16%
Return on Equity - YTD	1.85%
Annual Interest Income	\$3.9MM

ASSETS AND LIABILITIES

Assets	Q4 2017	\$111.9MM
	vs Q4 2016	\$101.2MM
Loans	Q4 2017	\$88.0MM
	vs Q4 2016	\$76.6MM
Deposits	Q4 2017	\$86.8MM
	vs Q4 2016	\$82.3MM
Equity Capital	Q4 2017	\$9.4MM
	vs Q4 2016	\$8.8MM
Loan Loss Allowance	Q4 2017	\$840.00K
	vs Q4 2016	\$768.00K
Unbacked Noncurrent Loans	Q4 2017	\$2.00K
	vs Q4 2016	\$5.00K
Real Estate Owned	Q4 2017	\$323.00K
	vs Q4 2016	\$1.2MM

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

EMERGENCY CALLS

2018 Calls		
Fire	EMS	TOTAL
82	345	427
53	308	361
58	347	405
		-
		-
		-
		-
		-
		-
		-
193	1,000	1,193
64.33	333.33	397.67

2017 Calls		
Fire	EMS	TOTAL
56	298	354
66	258	324
51	295	346
63	333	396
78	302	380
74	322	396
77	337	414
88	282	370
89	310	399
60	293	353
68	323	391
87	355	442
857	3,708	4,565
71.42	309.00	380.42

DIFFERENCE in Calls		
Fire	EMS	Total
↑ 26	↑ 47	↑ 73
↓ -13	↑ 50	↑ 37
↑ 7	↑ 52	↑ 59
↑ 20	↑ 149	↑ 169
↓ -7	↑ 24	↑ 17

DIFFERENCE Percentage		
Fire	EMS	Total
↑ 46%	↑ 16%	↑ 21%
↓ -20%	↑ 19%	↑ 11%
↑ 14%	↑ 18%	↑ 17%
↑ 2%	↑ 4%	↑ 4%
↓ -10%	↑ 8%	↑ 5%

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

ASSETS

Current Assets		
Commerce General - 0239	\$	1,535,165.62
Reliance Bank-General Account		4,956,253.61
Commerce FSA - 3217		9,272.34
Reliance Bank-Flexible Spendin		2,223.25
Commerce HRA - 0938		4,096.52
Reliance Bank-Health Reimburse		4,186.82
Commerce Rental - 0498		5,892.87
Reliance Bank-Rental Property		1,334.79
Petty Cash		185.00
Investment Account		1,558,542.81
Taxes Receivable - Current		2,449,149.73
Allowance Uncollectible Taxes		1,221,802.01
Prepaid Rental Expense		250.00
Deposit-General		100.00
Prepaid Expenses		181,339.92
Total Current Assets		11,929,795.29
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>12,926,238.02</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$	50,845.92
Accrued Salaries Payable		20,533.63
Due to Ambulance		19,440.88
Due To Dispatch		575.40
Due To Pension		0.14
FSA Liability		(6,184.83)
IRS Payroll Taxes W/H		(286.13)
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		1,083,317.74
Deferred Inflows of Resources		
Deferred Revenue		1,218,020.01

See Accountant's Compilatio **2 4** port - Modified Accrual Basis

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

Deferred Revenue	1,218,020.01	
	<u>1,218,020.01</u>	
Total Deferred Inflows of Resources		1,218,020.01
		<u>1,218,020.01</u>
Total Liabilities		2,301,337.75
		<u>2,301,337.75</u>
Fund Balance		
Nonspendable	350.00	
Fund Balance-Assigned	2,875,000.00	
Fund Balance - Unassigned	5,939,212.61	
Excess Revenue over (under) Ex	1,810,337.66	
	<u>1,810,337.66</u>	
Total Fund Balance		10,624,900.27
		<u>10,624,900.27</u>
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>12,926,238.02</u></u>

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Three Months Ending March 31, 2018

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 71,166.91	76.25	\$ 4,063,690.90	98.58
Interest Income	10,494.18	11.24	12,799.95	0.31
Miscellaneous Revenue	237.84	0.25	865.98	0.02
Permit Revenue	9,986.00	10.70	37,951.00	0.92
Rental Income	1,450.00	1.55	4,350.00	0.11
Sale of Fixed Assets	0.00	0.00	2,500.00	0.06
Total Revenues	93,334.93	100.00	4,122,157.83	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	93,334.93	100.00	4,122,157.83	100.00
Expenditures				
Salaries	338,349.71	362.51	974,364.89	23.64
Salaries OT	11,070.73	11.86	25,014.89	0.61
Election Expenses	16,629.57	17.82	16,629.57	0.40
Depreciated Assets	489.00	0.52	274,804.48	6.67
Payroll Taxes	26,166.58	28.04	74,751.49	1.81
Office Supplies	1,259.52	1.35	7,180.18	0.17
IT Expenses	1,439.35	1.54	8,564.35	0.21
Gas & Oil-Fuel	2,884.90	3.09	10,255.41	0.25
Bank Charges	93.00	0.10	99.00	0.00
Equipment Purchases	0.00	0.00	2,425.69	0.06
Dues & Subscriptions	0.00	0.00	1,317.30	0.03
Insurance - General	2,993.73	3.21	39,706.49	0.96
Insurance - Employee	87,016.96	93.23	260,816.10	6.33
Professional Fees	12,560.13	13.46	28,511.91	0.69
Building Maintenance	1,844.32	1.98	8,686.28	0.21
Equipment Maintenance	2,474.39	2.65	3,985.92	0.10
Vehicle Maintenance	4,866.44	5.21	16,141.08	0.39
Workers Comp Claims	0.00	0.00	309.40	0.01
Rental Management Fee	116.00	0.12	348.00	0.01
Mortgage Interest Payments	295.03	0.32	948.29	0.02
Doctors Fees	0.00	0.00	616.00	0.01
Misc. Expenses	701.18	0.75	1,360.23	0.03
Training & Education	3,920.72	4.20	15,641.81	0.38
Uniforms	49.00	0.05	26,729.36	0.65
Supplies-Cleaning & Maint.	283.96	0.30	3,631.91	0.09
Utilities	2,625.05	2.81	8,980.14	0.22
Overhead Transfer	500,000.00	535.71	500,000.00	12.13
Total Expenditures	1,018,129.27	1,090.83	2,311,820.17	56.08
Excess Revenue over (under) Expenditur	\$ (924,794.34)	(990.83)	\$ 1,810,337.66	43.92

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Three Months Ending March 31, 2018

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 71,166.91	76.25	\$ 4,063,690.90	98.58
Investment Interest	4,788.43	5.13	4,788.43	0.12
RB-Property Rental Interest	0.79	0.00	2,306.56	0.06
RB Health Reimburse Interest	4.64	0.00	4.64	0.00
RB-Flexible Spending Interest	3.43	0.00	3.43	0.00
RB-General Interest	5,696.89	6.10	5,696.89	0.14
Misc Income	237.84	0.25	490.98	0.01
Fire Reports	0.00	0.00	375.00	0.01
Permit Revenue	9,836.00	10.54	23,556.00	0.57
Building Permits	0.00	0.00	14,045.00	0.34
Re-Occupancy Fees	150.00	0.16	350.00	0.01
Upper End Property	1,450.00	1.55	4,350.00	0.11
Sale of Fixed Assets	0.00	0.00	2,500.00	0.06
Total Revenues	93,334.93	100.00	4,122,157.83	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	93,334.93	100.00	4,122,157.83	100.00
Expenditures				
Salaries-Firefighters	267,208.75	286.29	795,841.61	19.31
Salaries-Fire Chief	6,619.20	7.09	19,857.60	0.48
Salaries-Deputy Chiefs	47,316.92	50.70	107,676.16	2.61
Salaries-Admin Assistants	4,798.78	5.14	14,396.34	0.35
Salaries-Office Manager	3,682.56	3.95	11,047.68	0.27
Salaries-Fire Marshall	6,736.00	7.22	20,208.00	0.49
Salaries-Inspectors	1,987.50	2.13	5,337.50	0.13
Payroll Overtime-FF	11,070.73	11.86	25,014.89	0.61
St. Louis Cty Board of Electio	14,948.21	16.02	14,948.21	0.36
Mulligan Printing	1,681.36	1.80	1,681.36	0.04
Sentinel	0.00	0.00	37,924.05	0.92
Target Solutions	0.00	0.00	7,262.00	0.18
Bullex	0.00	0.00	1,833.44	0.04
Emergency Services	0.00	0.00	223,296.00	5.42
Slyman Bros Appliance	489.00	0.52	4,488.99	0.11
FICA/ Medicare	26,166.58	28.04	74,751.49	1.81
Marco	91.00	0.10	127.40	0.00
Office Source	137.86	0.15	444.71	0.01
Commerce Bank-VISA	433.96	0.46	4,246.55	0.10
Safeguard	132.96	0.14	132.96	0.00
ADP Screening Services	289.76	0.31	712.37	0.02
Wal-Mart	0.00	0.00	22.68	0.00
Summer One	121.45	0.13	505.71	0.01
The Emblem Authority	0.00	0.00	714.00	0.02
Quantum Technologies	52.53	0.06	131.00	0.00
Kimberly Smith	0.00	0.00	142.80	0.00
Image Trend	0.00	0.00	5,974.00	0.14
First Watch	0.00	0.00	1,151.00	0.03
Miken Technologies	1,439.35	1.54	1,439.35	0.03
Sieveking	2,884.90	3.09	10,255.41	0.25
Commerce Bank	3.00	0.00	9.00	0.00
Reliance Bank Fees	90.00	0.10	90.00	0.00
Sentinel Emergency Solutions	0.00	0.00	938.60	0.02
Lowes	0.00	0.00	748.44	0.02

See Accountant's Compilatio 2 7 port - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Three Months Ending March 31, 2018

	Current Month		Year to Date	
Fluid Air Products	0.00	0.00	738.65	0.02
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	0.02
Commerce Bank-VISA	0.00	0.00	146.30	0.00
MABOI	0.00	0.00	35.00	0.00
IAAI	0.00	0.00	100.00	0.00
McNeil & Company	465.51	0.50	715.70	0.02
Lakenan	0.00	0.00	105.00	0.00
MO Employers Mutual	0.00	0.00	31,204.92	0.76
Standard Insurance	2,528.22	2.71	7,680.87	0.19
Delta Dental	5,029.00	5.39	15,447.08	0.37
United Healthcare	88,370.32	94.68	269,274.58	6.53
Eyemed	312.86	0.34	942.58	0.02
Quality Benefits	1,459.96	1.56	5,774.12	0.14
J W Terrill	243.88	0.26	731.64	0.02
PAS	2,671.87	2.86	2,671.87	0.06
Insurance Reimbursements	(11,070.93)	(11.86)	(34,025.77)	(0.83)
Rognan & Associates	2,450.00	2.62	3,675.00	0.09
Spector, Wolfe, McLaughlin	813.75	0.87	3,482.85	0.08
Darla Sansoucie	420.00	0.45	644.00	0.02
Paylocity	388.37	0.42	1,486.14	0.04
ArchImages	4,988.01	5.34	15,229.58	0.37
Lockton	3,500.00	3.75	3,500.00	0.08
Aon Consulting	0.00	0.00	494.34	0.01
Blue Chip Exterminating	98.87	0.11	281.93	0.01
Buildingstars	160.30	0.17	480.90	0.01
Commerce Bank-VISA	0.00	0.00	832.09	0.02
BRDA Electric	0.00	0.00	546.18	0.01
Scott Lee Heating	0.00	0.00	1,811.60	0.04
STL Automatic Door	199.15	0.21	1,770.13	0.04
Vogel Heating & Cooling	1,386.00	1.48	1,386.00	0.03
Merlo Plumbing	0.00	0.00	1,577.45	0.04
Sentinel Emergency Solutions	2,386.49	2.56	3,016.06	0.07
Rescue Repair	0.00	0.00	1,079.52	0.03
Kelly's Auto Repair	0.00	0.00	52.10	0.00
Commerce Bank-VISA	0.00	0.00	88.91	0.00
Lowe's	0.00	0.00	10.91	0.00
R-O-M	0.00	0.00	(428.45)	(0.01)
CRS-Crest Industries	0.00	0.00	78.97	0.00
CIT Trucks	87.90	0.09	87.90	0.00
Sentinel Emergency Solutions	264.45	0.28	2,389.57	0.06
Affton Radiator	466.28	0.50	8,874.65	0.22
CIT Trucks	3,413.88	3.66	3,743.85	0.09
Kelly's Auto Repair	180.90	0.19	518.82	0.01
Commerce Bank-VISA	0.00	0.00	43.93	0.00
Don's Automotive	57.11	0.06	57.11	0.00
Purcell Tire Company	462.86	0.50	492.19	0.01
Dobb's Tire	20.96	0.02	20.96	0.00
Mercy Corp Health	0.00	0.00	309.40	0.01
Rental Management Fee	116.00	0.12	348.00	0.01
Reliance Bank	295.03	0.32	948.29	0.02
Depaul Medical Group	0.00	0.00	616.00	0.01
Commerce Bank-VISA	264.94	0.28	802.71	0.02
Petty Cash	30.24	0.03	72.71	0.00
Sam's	0.00	0.00	78.81	0.00
Pfizinger Graphics	406.00	0.43	406.00	0.01
Pattonville FPD	0.00	0.00	595.00	0.01
University of MO	1,190.00	1.27	1,190.00	0.03

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Three Months Ending March 31, 2018

	Current Month		Year to Date	
SSM St. Mary's	107.10	0.11	107.10	0.00
Tri-County Training Consortium	0.00	0.00	4,803.75	0.12
Commerce Bank-VISA	2,412.19	2.58	7,464.57	0.18
Dave Wynne	58.97	0.06	58.97	0.00
Gina Anderson	0.00	0.00	32.73	0.00
Across The Street Productions	0.00	0.00	400.00	0.01
Tim Buehne	0.00	0.00	330.37	0.01
I-Women	0.00	0.00	465.50	0.01
Mike Martin	0.00	0.00	41.36	0.00
Kyle Forbuss	37.27	0.04	37.27	0.00
Robert Graham	161.25	0.17	161.25	0.00
Chris Thiemann	55.94	0.06	55.94	0.00
Training Reimbursements	(102.00)	(0.11)	(102.00)	0.00
Leon Uniform Company	0.00	0.00	986.27	0.02
Sentinel Emergency Solutions	0.00	0.00	83.19	0.00
Schuhmacher Fire Equip	0.00	0.00	518.72	0.01
Leo Ellebrecht	0.00	0.00	5,595.80	0.14
Weber Fire & Safety	49.00	0.05	77.88	0.00
Firemaster	0.00	0.00	2,993.37	0.07
WFM Specialty Tees	0.00	0.00	52.50	0.00
Commerce Bank-VISA	0.00	0.00	79.75	0.00
Employee Uniform Reimbursement	0.00	0.00	16,341.88	0.40
Grainger	0.00	0.00	880.42	0.02
Lowe's	79.77	0.09	164.89	0.00
Sam's Club	204.19	0.22	980.28	0.02
Commerce Bank-VISA	0.00	0.00	69.93	0.00
Batteries Plus Bulbs	0.00	0.00	300.47	0.01
Cratex Packaging	0.00	0.00	1,166.92	0.03
Wal-Mart	0.00	0.00	69.00	0.00
Missouri-American Water	87.42	0.09	125.42	0.00
Laclede Gas Company	902.75	0.97	3,320.31	0.08
AmerenUE	1,337.11	1.43	4,357.40	0.11
MSD	159.69	0.17	762.77	0.02
Aspen Waste Systems	138.08	0.15	414.24	0.01
Overhead Transfer	500,000.00	535.71	500,000.00	12.13
Total Expenditures	1,018,129.27	1,090.83	2,311,820.17	56.08
Excess Revenue over (under) Expenditur	\$ (924,794.34)	(990.83)	\$ 1,810,337.66	43.92

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Three Months Ending March 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 71,166.91	\$ 20,368.07	\$ 4,063,690.90	\$ 2,449,149.73
Interest Income	10,494.18	2,393.00	12,799.95	2,393.00
Miscellaneous Revenue	237.84	341.92	865.98	970.57
Permit Revenue	9,986.00	6,124.00	37,951.00	27,479.00
Rental Income	1,450.00	1,450.00	4,350.00	4,350.00
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	93,334.93	30,676.99	4,122,157.83	2,855,158.53
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	93,334.93	30,676.99	4,122,157.83	2,855,158.53
Expenditures				
Salaries	338,349.71	224,215.59	974,364.89	672,724.52
Salaries OT	11,070.73	6,994.82	25,014.89	19,042.38
Election Expenses	16,629.57	10,588.56	16,629.57	10,588.56
Depreciated Assets	489.00	0.00	274,804.48	369,076.00
Payroll Taxes	26,166.58	17,692.03	74,751.49	52,938.35
Office Supplies	1,259.52	794.63	7,180.18	2,553.95
IT Expenses	1,439.35	0.00	8,564.35	0.00
Gas & Oil-Fuel	2,884.90	3,129.09	10,255.41	8,107.09
Bank Charges	93.00	3.00	99.00	195.94
Equipment Purchases	0.00	1,639.79	2,425.69	2,986.92
Dues & Subscriptions	0.00	107.49	1,317.30	4,314.69
Insurance - General	2,993.73	2,751.22	39,706.49	43,899.97
Insurance - Employee	87,016.96	89,617.61	260,816.10	262,890.04
Professional Fees	12,560.13	9,304.14	28,511.91	16,415.84
Building Maintenance	1,844.32	1,723.91	8,686.28	6,709.88
Equipment Maintenance	2,474.39	248.05	3,985.92	5,390.01
Vehicle Maintenance	4,866.44	1,185.62	16,141.08	46,182.99
Lease Expense	0.00	0.00	0.00	1,740.23
Workers Comp Claims	0.00	0.00	309.40	0.00
Rental Management Fee	116.00	116.00	348.00	348.00
Mortgage Interest Payments	295.03	337.18	948.29	1,083.78
Doctors Fees	0.00	0.00	616.00	16.00
Misc. Expenses	701.18	219.42	1,360.23	286.47
Training & Education	3,920.72	(387.48)	15,641.81	6,136.89
Uniforms	49.00	18,357.82	26,729.36	37,955.71
Supplies-Cleaning & Maint.	283.96	449.28	3,631.91	2,478.81
Utilities	2,625.05	2,554.59	8,980.14	8,656.78
Overhead Transfer	500,000.00	0.00	500,000.00	0.00
Total Expenditures	1,018,129.27	391,642.36	2,311,820.17	1,582,719.80
Excess Revenue over (under) Expenditur	\$ (924,794.34)	\$ (360,965.37)	\$ 1,810,337.66	\$ 1,272,438.73

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Three Months Ending March 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 71,166.91	\$ 20,368.07	\$ 4,063,690.90	\$ 2,449,149.73
Investment Interest	4,788.43	2,393.00	4,788.43	2,393.00
RB-Property Rental Interest	0.79	0.00	2,306.56	0.00
RB Health Reimburse Interest	4.64	0.00	4.64	0.00
RB-Flexible Spending Interest	3.43	0.00	3.43	0.00
RB-General Interest	5,696.89	0.00	5,696.89	0.00
Misc Income	237.84	341.92	490.98	970.57
Fire Reports	0.00	0.00	375.00	0.00
Permit Revenue	9,836.00	0.00	23,556.00	0.00
Building Permits	0.00	6,124.00	14,045.00	27,479.00
Re-Occupancy Fees	150.00	0.00	350.00	0.00
Upper End Property	1,450.00	1,450.00	4,350.00	4,350.00
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	93,334.93	30,676.99	4,122,157.83	2,855,158.53
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	93,334.93	30,676.99	4,122,157.83	2,855,158.53
Expenditures				
Salaries-Firefighters	267,208.75	171,763.76	795,841.61	513,251.61
Salaries-Fire Chief	6,619.20	7,320.32	19,857.60	21,960.97
Salaries-Deputy Chiefs	47,316.92	26,272.51	107,676.16	80,937.54
Salaries-Admin Assistants	4,798.78	5,062.42	14,396.34	15,184.66
Salaries-Office Manager	3,682.56	3,825.84	11,047.68	11,477.52
Salaries-Fire Marshall	6,736.00	8,343.54	20,208.00	25,030.62
Salaries-Medical Officer	0.00	1,627.20	0.00	4,881.60
Salaries-Inspectors	1,987.50	0.00	5,337.50	0.00
Payroll Overtime-FF	11,070.73	6,994.82	25,014.89	19,042.38
St. Louis Cty Board of Electio	14,948.21	9,969.58	14,948.21	9,969.58
Commerce Bank-VISA	0.00	618.98	0.00	618.98
Mulligan Printing	1,681.36	0.00	1,681.36	0.00
Depreciated Assets	0.00	0.00	0.00	369,076.00
Sentinel	0.00	0.00	37,924.05	0.00
Target Solutions	0.00	0.00	7,262.00	0.00
Bullex	0.00	0.00	1,833.44	0.00
Emergency Services	0.00	0.00	223,296.00	0.00
Slyman Bros Appliance	489.00	0.00	4,488.99	0.00
FICA/ Medicare	26,166.58	17,692.03	74,751.49	52,938.35
Marco	91.00	41.59	127.40	83.19
Copying Concepts	0.00	282.92	0.00	597.08
Office Source	137.86	264.14	444.71	845.05
St. Louis County Treasurer	0.00	37.50	0.00	625.50
Commerce Bank-VISA	433.96	23.25	4,246.55	135.96
MO Lawyers Media	0.00	0.00	0.00	64.96
Safeguard	132.96	145.23	132.96	183.26
MO Vocational Enterprises	0.00	0.00	0.00	18.95
ADP Screening Services	289.76	0.00	712.37	0.00
Wal-Mart	0.00	0.00	22.68	0.00
Summer One	121.45	0.00	505.71	0.00
The Emblem Authority	0.00	0.00	714.00	0.00

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Three Months Ending March 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Quantum Technologies	52.53	0.00	131.00	0.00
Kimberly Smith	0.00	0.00	142.80	0.00
Image Trend	0.00	0.00	5,974.00	0.00
First Watch	0.00	0.00	1,151.00	0.00
Miken Technologies	1,439.35	0.00	1,439.35	0.00
Sieveking	2,884.90	3,129.09	10,255.41	8,107.09
Commerce Bank	3.00	3.00	9.00	195.94
Reliance Bank Fees	90.00	0.00	90.00	0.00
Sentinel Emergency Solutions	0.00	1,219.80	938.60	1,879.80
Commerce Bank-VISA	0.00	0.00	0.00	687.13
W L Construction Supply	0.00	419.99	0.00	419.99
Lowes	0.00	0.00	748.44	0.00
Fluid Air Products	0.00	0.00	738.65	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	107.49	146.30	286.69
MABOI	0.00	0.00	35.00	0.00
IAAI	0.00	0.00	100.00	0.00
McNeil & Company	465.51	0.00	715.70	445.24
Lakenan	0.00	0.00	105.00	120.00
MO Employers Mutual	0.00	0.00	31,204.92	34,846.56
Standard Insurance	2,528.22	2,751.22	7,680.87	8,488.17
PAS, Inc.	0.00	3,053.57	0.00	3,053.57
Delta Dental	5,029.00	5,148.78	15,447.08	15,461.83
United Healthcare	88,370.32	91,654.39	269,274.58	273,993.16
Eyemed	312.86	339.16	942.58	1,017.48
Quality Benefits	1,459.96	312.00	5,774.12	2,037.10
J W Terrill	243.88	0.00	731.64	0.00
PAS	2,671.87	0.00	2,671.87	0.00
Insurance Reimbursements	(11,070.93)	(10,890.29)	(34,025.77)	(32,673.10)
Rognan & Associates	2,450.00	0.00	3,675.00	0.00
Spector, Wolfe, McLaughlin	813.75	0.00	3,482.85	0.00
Lashly & Baer, PC	0.00	211.20	0.00	563.20
Thomas Lang	0.00	1,404.00	0.00	5,976.00
Darla Sansoucie	420.00	336.00	644.00	520.00
Paylocity	388.37	391.36	1,486.14	1,421.62
ArchImages	4,988.01	0.00	15,229.58	973.44
Lockton	3,500.00	4,000.00	3,500.00	4,000.00
Aon Consulting	0.00	2,961.58	494.34	2,961.58
Blue Chip Exterminating	98.87	106.60	281.93	206.20
Buildingstars	160.30	366.40	480.90	732.80
CK Power	0.00	0.00	0.00	680.56
Zumwalt	0.00	0.00	0.00	289.52
Commerce Bank-VISA	0.00	105.60	832.09	135.49
BRDA Electric	0.00	0.00	546.18	880.00
Sauder Plumbing	0.00	0.00	0.00	2,640.00
Appliance Repair Masters	0.00	134.40	0.00	134.40
Ramair Inc.	0.00	1,010.91	0.00	1,010.91
Scott Lee Heating	0.00	0.00	1,811.60	0.00
STL Automatic Door	199.15	0.00	1,770.13	0.00
Vogel Heating & Cooling	1,386.00	0.00	1,386.00	0.00
Merlo Plumbing	0.00	0.00	1,577.45	0.00
Sentinel Emergency Solutions	2,386.49	105.34	3,016.06	2,908.87
Rescue Repair	0.00	0.00	1,079.52	1,147.02
K&K Supply	0.00	0.00	0.00	346.26

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Three Months Ending March 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Kelly's Auto Repair	0.00	0.00	52.10	53.56
Commerce Bank-VISA	0.00	0.00	88.91	791.59
Bemes	0.00	35.32	0.00	35.32
Banner Fire Equipment	0.00	107.39	0.00	107.39
Lowes	0.00	0.00	10.91	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	87.90	0.00	87.90	0.00
Sentinel Emergency Solutions	264.45	0.00	2,389.57	333.05
Affton Radiator	466.28	0.00	8,874.65	1,619.03
CIT Trucks	3,413.88	0.00	3,743.85	12,494.34
Fabick	0.00	0.00	0.00	28,264.28
Kelly's Auto Repair	180.90	0.00	518.82	1,190.18
Commerce Bank-VISA	0.00	114.51	43.93	442.96
Public Safety Outfitters	0.00	0.00	0.00	638.02
Don's Automotive	57.11	210.10	57.11	340.12
Metro Electric Supply	0.00	90.06	0.00	90.06
Purcell Tire Company	462.86	770.95	492.19	770.95
Dobb's Tire	20.96	0.00	20.96	0.00
Lease Interest	0.00	0.00	0.00	1,740.23
Mercy Corp Health	0.00	0.00	309.40	0.00
Rental Management Fee	116.00	116.00	348.00	348.00
Reliance Bank	295.03	337.18	948.29	1,083.78
SSM Health	0.00	0.00	0.00	16.00
Depaul Medical Group	0.00	0.00	616.00	0.00
Commerce Bank-VISA	264.94	219.42	802.71	286.47
Petty Cash	30.24	0.00	72.71	0.00
Sam's	0.00	0.00	78.81	0.00
Pfitzinger Graphics	406.00	0.00	406.00	0.00
Pattonville FPD	0.00	0.00	595.00	0.00
University of MO	1,190.00	0.00	1,190.00	0.00
SSM St. Mary's	107.10	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	2,412.19	0.00	7,464.57	19.87
Steve Evanoff	0.00	24.82	0.00	24.82
Sikich	0.00	387.70	0.00	387.70
Dave Wynne	58.97	0.00	58.97	0.00
Gina Anderson	0.00	0.00	32.73	0.00
Across The Street Productions	0.00	0.00	400.00	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	37.27	0.00	37.27	0.00
Robert Graham	161.25	0.00	161.25	0.00
Chris Thiemann	55.94	0.00	55.94	0.00
Training Reimbursements	(102.00)	(800.00)	(102.00)	(927.50)
Leon Uniform Company	0.00	0.00	986.27	0.00
Sentinel Emergency Solutions	0.00	0.00	83.19	59.20
Schuhmacher Fire Equip	0.00	0.00	518.72	0.00
Leo Ellebrecht	0.00	18,249.62	5,595.80	18,521.22
Weber Fire & Safety	49.00	108.20	77.88	126.40
Firemaster	0.00	0.00	2,993.37	0.00
WFM Specialty Tees	0.00	0.00	52.50	0.00
Commerce Bank-VISA	0.00	0.00	79.75	0.00
Employee Uniform Reimbursement	0.00	0.00	16,341.88	19,248.89
Grainger	0.00	0.00	880.42	458.10

See Accountant's Compilatic 3 3 sort - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Three Months Ending March 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Lowe's	79.77	85.03	164.89	251.45
Sam's Club	204.19	0.00	980.28	781.02
Commerce Bank-VISA	0.00	62.27	69.93	72.36
Batteries Plus Bulbs	0.00	0.00	300.47	613.90
Cratex Packaging	0.00	288.46	1,166.92	288.46
Wal-Mart	0.00	13.52	69.00	13.52
Missouri-American Water	87.42	98.72	125.42	224.13
Laclede Gas Company	902.75	727.94	3,320.31	2,729.83
AmerenUE	1,337.11	1,372.09	4,357.40	4,459.74
MSD	159.69	214.40	762.77	818.76
Aspen Waste Systems	138.08	141.44	414.24	424.32
Overhead Transfer	500,000.00	0.00	500,000.00	0.00
Total Expenditures	<u>1,018,129.27</u>	<u>391,642.36</u>	<u>2,311,820.17</u>	<u>1,582,719.80</u>
Excess Revenues over (under) Expenditu	\$ <u>(924,794.34)</u>	\$ <u>(360,965.37)</u>	\$ <u>1,810,337.66</u>	\$ <u>1,272,438.73</u>

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

ASSETS

Current Assets		
Commerce Bank - 3844	\$	362,612.47
Reliance Bank - 3181		1,717,592.83
Investment Account		768,879.03
Taxes Receivable - Current		1,276,071.60
Allowance Uncollectible Taxes		636,922.27
Due From General		19,440.88
Prepaid Expenses		43,423.09
		<hr/>
Total Current Assets		4,824,942.17
Property and Equipment		<hr/>
Total Property and Equipment		0.00
Other Assets		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>4,824,942.17</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$	13,227.64
Accrued Salaries Payable		26,637.58
		<hr/>
Total Current Liabilities		39,865.22
Deferred Inflows of Resources		
Deferred Revenue		636,922.27
		<hr/>
Total Deferred Inflows of Resources		636,922.27
		<hr/>
Total Liabilities		676,787.49
Fund Balance		
Fund Balance - Restricted		993,238.00
Fund Balance - Unassigned		2,465,714.39
Excess Revenue over (under) Ex		689,202.29
		<hr/>
Total Fund Balance		4,148,154.68
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	<u>4,824,942.17</u>

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Three Months Ending March 31, 2018

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 20,761.71	21.61	\$ 1,185,510.98	86.41
Ambulance Service Charge	72,347.17	75.31	183,402.25	13.37
Interest Income	2,961.20	3.08	2,997.59	0.22
Total Revenues	96,070.08	100.00	1,371,910.82	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	96,070.08	100.00	1,371,910.82	100.00
Expenditures				
Salaries	141,268.37	147.05	406,636.87	29.64
Salaries OT	4,744.60	4.94	10,720.66	0.78
Election Expenses	7,126.96	7.42	7,126.96	0.52
Depreciated Assets	10,298.20	10.72	14,208.32	1.04
Payroll Taxes	10,932.76	11.38	31,246.71	2.28
Office Supplies	539.83	0.56	3,077.26	0.22
Gas & Oil-Fuel	1,236.38	1.29	4,395.17	0.32
Bank Charges	104.75	0.11	231.75	0.02
Equipment Purchases	0.00	0.00	146.10	0.01
Dues & Subscriptions	0.00	0.00	506.70	0.04
Insurance - General	1,283.04	1.34	17,017.08	1.24
Insurance - Employee	37,321.42	38.85	112,501.79	8.20
Professional Fee	8,732.03	9.09	19,903.71	1.45
Building Maintenance	790.43	0.82	3,722.67	0.27
Equipment Maintenance	4,597.55	4.79	22,040.80	1.61
Vehicle Maintenance	507.26	0.53	5,946.87	0.43
Workers Comp Claims	0.00	0.00	132.60	0.01
Mortgage Interest Payments	126.44	0.13	406.42	0.03
Doctors Fees	0.00	0.00	264.00	0.02
Misc Expenses	388.24	0.40	670.69	0.05
Training & Education	689.60	0.72	4,789.34	0.35
Uniforms	21.00	0.02	11,455.44	0.83
Ambulance Supplies	0.00	0.00	155.44	0.01
Supplies-Cleaning & Maint.	121.70	0.13	1,556.53	0.11
Utilities	1,125.05	1.17	3,848.65	0.28
Total Expenditures	231,955.61	241.44	682,708.53	49.76
Excess Revenue over (under) Expenditur	\$ (135,885.53)	(141.44)	\$ 689,202.29	50.24

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Three Months Ending March 31, 2018

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 20,761.71	21.61	\$ 1,185,510.98	86.41
Ambulance Service Charge	72,347.17	75.31	183,402.25	13.37
Investment Interest	890.09	0.93	890.09	0.06
Reliance Bank Interest	2,071.11	2.16	2,107.50	0.15
Total Revenues	96,070.08	100.00	1,371,910.82	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	96,070.08	100.00	1,371,910.82	100.00
Expenditures				
Salaries-Fire Chief	2,836.80	2.95	8,510.40	0.62
Salaries-Deputy Chiefs	20,278.68	21.11	46,146.92	3.36
Salaries-Admin Assistants	2,056.62	2.14	6,169.86	0.45
Salaries-Office Manager	1,578.24	1.64	4,734.72	0.35
Salaries-EMT/Paramedic	114,518.03	119.20	341,074.97	24.86
Payroll OT-Ambulance	4,744.60	4.94	10,720.66	0.78
General Exp Transfer	7,126.96	7.42	7,126.96	0.52
Laerdal Medical Corp	883.20	0.92	4,793.32	0.35
Emergency Services Supply	9,415.00	9.80	9,415.00	0.69
PR Taxes - FICA/ Medicare	10,932.76	11.38	31,246.71	2.28
Ambulance Exp Transfer	539.83	0.56	3,077.26	0.22
Ambulance Exp Transfer	1,236.38	1.29	4,395.17	0.32
Reliance Bank	104.75	0.11	231.75	0.02
Ambulance Exp Transfer	0.00	0.00	146.10	0.01
Ambulance Transfer	0.00	0.00	506.70	0.04
Ambulance Exp Transfer	1,283.04	1.34	17,017.08	1.24
Ambulance Exp Transfer	37,321.42	38.85	112,501.79	8.20
Rognan & Associates	1,050.00	1.09	1,575.00	0.11
ProClaims	2,412.35	2.51	6,747.58	0.49
Spector, Wolfe, McLaughlin	348.75	0.36	1,492.65	0.11
Darla Sansoucie	180.00	0.19	276.00	0.02
Paylocity	166.45	0.17	636.91	0.05
ArchImages	2,137.72	2.23	6,526.95	0.48
Lockton	1,500.00	1.56	1,500.00	0.11
Aon Consulting	0.00	0.00	211.86	0.02
Professional Fees - END	936.76	0.98	936.76	0.07
Ambulance Transfer	790.43	0.82	3,722.67	0.27
Physio-Control	0.00	0.00	6,788.24	0.49
Stryker	0.00	0.00	374.41	0.03
Airgas	297.41	0.31	671.45	0.05
SSM Health	918.78	0.96	1,128.35	0.08
Boundtree	2,314.45	2.41	10,113.68	0.74
St. Clare Hospital	0.00	0.00	701.50	0.05
Commerce Bank-VISA	725.40	0.76	725.40	0.05
EMSAR	0.00	0.00	732.50	0.05
Arrow International	0.00	0.00	158.85	0.01
Graphics Factory	75.00	0.08	195.00	0.01
Laerdal Medical Corp	380.88	0.40	380.88	0.03
Ambulance Transfer	(114.37)	(0.12)	70.54	0.01
K&K Car Repair	310.84	0.32	700.84	0.05
Kelly's Auto Parts	0.00	0.00	361.35	0.03
Purcell Tire	0.00	0.00	1,005.42	0.07
CIT Trucks	0.00	0.00	718.16	0.05

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Three Months Ending March 31, 2018

	Current Month		Year to Date	
Sunset Auto	0.00	0.00	224.56	0.02
Interstate Billing Service	0.00	0.00	2,721.30	0.20
Ambulance Expl Transfer	196.42	0.20	215.24	0.02
Ambulance Exp Transfer	0.00	0.00	132.60	0.01
Reliance Bank	126.44	0.13	406.42	0.03
Ambulance Exp Transfer	0.00	0.00	264.00	0.02
Commerce Bank - VISA	375.28	0.39	375.28	0.03
Ambulance Transfer	12.96	0.01	295.41	0.02
Commerce Bank-VISA	0.00	0.00	325.00	0.02
SSM Health	0.00	0.00	260.00	0.02
ASHI	20.00	0.02	20.00	0.00
Ambulance Exp Transfer	669.60	0.70	4,184.34	0.31
Ambulance Exp Transfer	21.00	0.02	11,455.44	0.83
Airgas USA, LLC	0.00	0.00	155.44	0.01
Ambulance Transfer	121.70	0.13	1,556.53	0.11
Ambulance Exp Transfer	1,125.05	1.17	3,848.65	0.28
Total Expenditures	231,955.61	241.44	682,708.53	49.76
Excess Revenue over (under) Expenditur	\$ (135,885.53)	(141.44)	\$ 689,202.29	50.24

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Three Months Ending March 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 20,761.71	\$ 10,612.30	\$ 1,185,510.98	\$ 1,276,071.60
Ambulance Service Charge	72,347.17	74,271.87	183,402.25	190,253.04
Interest Income	2,961.20	0.08	2,997.59	1,149.78
Miscellaneous Revenue	0.00	36.00	0.00	72.00
Total Revenues	96,070.08	84,920.25	1,371,910.82	1,467,546.42
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	96,070.08	84,920.25	1,371,910.82	1,467,546.42
Expenditures				
Salaries	141,268.37	204,965.55	406,636.87	606,180.90
Salaries OT	4,744.60	3,936.97	10,720.66	16,879.81
Election Expenses	7,126.96	2,647.15	7,126.96	2,647.15
Depreciated Assets	10,298.20	0.00	14,208.32	0.00
Payroll Taxes	10,932.76	15,317.88	31,246.71	45,675.85
Office Supplies	539.83	189.29	3,077.26	615.84
Gas & Oil-Fuel	1,236.38	782.27	4,395.17	2,026.76
Bank Charges	104.75	0.00	231.75	0.00
Equipment Purchases	0.00	0.00	146.10	171.78
Dues & Subscriptions	0.00	0.00	506.70	1,076.80
Insurance - General	1,283.04	687.80	17,017.08	10,974.98
Insurance - Employee	37,321.42	22,422.26	112,501.79	65,777.76
Professional Fee	8,732.03	6,302.90	19,903.71	15,797.08
Building Maintenance	790.43	430.98	3,722.67	1,677.48
Equipment Maintenance	4,597.55	5,708.33	22,040.80	16,895.21
Vehicle Maintenance	507.26	2,259.81	5,946.87	3,694.48
Workers Comp Claims	0.00	0.00	132.60	0.00
Mortgage Interest Payments	126.44	84.29	406.42	270.93
Doctors Fees	0.00	0.00	264.00	4.00
Misc Expenses	388.24	54.86	670.69	71.62
Training & Education	689.60	255.03	4,789.34	3,128.80
Uniforms	21.00	4,589.45	11,455.44	9,488.92
Ambulance Supplies	0.00	0.00	155.44	0.00
Supplies-Cleaning & Maint.	121.70	112.33	1,556.53	619.72
Utilities	1,125.05	638.65	3,848.65	2,164.19
Total Expenditures	231,955.61	271,385.80	682,708.53	805,840.06
Excess Revenue over (under) Expenditur	\$ (135,885.53)	\$ (186,465.55)	\$ 689,202.29	\$ 661,706.36

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Three Months Ending March 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 20,761.71	\$ 10,612.30	\$ 1,185,510.98	\$ 1,276,071.60
Ambulance Service Charge	0.00	0.00	0.00	70.65
Ambulance Service Charge	72,347.17	74,271.87	183,402.25	190,182.39
Investment Interest	890.09	0.08	890.09	1,149.78
Reliance Bank Interest	2,071.11	0.00	2,107.50	0.00
Misc Revenue	0.00	36.00	0.00	72.00
Total Revenues	96,070.08	84,920.25	1,371,910.82	1,467,546.42
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	96,070.08	84,920.25	1,371,910.82	1,467,546.42
Expenditures				
Salaries-Paramedics	0.00	144,895.54	0.00	425,951.44
Salaries-Fire Chief	2,836.80	1,830.08	8,510.40	5,490.21
Salaries-Deputy Chiefs	20,278.68	6,568.13	46,146.92	20,234.40
Salaries-Admin Assistants	2,056.62	1,265.60	6,169.86	3,796.16
Salaries-Office Manager	1,578.24	956.46	4,734.72	2,869.38
Salaries-EMT/Paramedic	114,518.03	42,940.94	341,074.97	128,312.91
Salaries-Medical Officer	0.00	6,508.80	0.00	19,526.40
Payroll OT-Ambulance	4,744.60	3,936.97	10,720.66	16,879.81
General Exp Transfer	7,126.96	2,647.15	7,126.96	2,647.15
Laerdal Medical Corp	883.20	0.00	4,793.32	0.00
Emergency Services Supply	9,415.00	0.00	9,415.00	0.00
PR Taxes - FICA/ Medicare	10,932.76	15,317.88	31,246.71	45,675.85
Safeguard	0.00	0.00	0.00	133.73
Ambulance Exp Transfer	539.83	189.29	3,077.26	482.11
Ambulance Exp Transfer	1,236.38	782.27	4,395.17	2,026.76
Reliance Bank	104.75	0.00	231.75	0.00
Ambulance Exp Transfer	0.00	0.00	146.10	171.78
GSLAFCA-EMS Officers	0.00	0.00	0.00	25.00
Ambulance Transfer	0.00	0.00	506.70	1,051.80
Ambulance Exp Transfer	1,283.04	687.80	17,017.08	10,974.98
Ambulance Exp Transfer	37,321.42	22,422.26	112,501.79	65,777.76
Rognan & Associates	1,050.00	0.00	1,575.00	0.00
ProClaims	2,412.35	3,976.85	6,747.58	11,549.28
Spector, Wolfe, McLaughlin	348.75	0.00	1,492.65	0.00
Lashly & Baer	0.00	52.80	0.00	140.80
Thomas Lang	0.00	351.00	0.00	1,494.00
Darla Sansoucie	180.00	84.00	276.00	130.00
Paylocity	166.45	97.85	636.91	499.24
ArchImages	2,137.72	0.00	6,526.95	243.36
Lockton	1,500.00	1,000.00	1,500.00	1,000.00
Aon Consulting	0.00	740.40	211.86	740.40
Professional Fees - END	936.76	0.00	936.76	0.00
Ambulance Transfer	790.43	430.98	3,722.67	1,677.48
Physio-Control	0.00	785.65	6,788.24	6,985.69
Ositech	0.00	0.00	0.00	98.00
Stryker	0.00	0.00	374.41	232.46
Airgas	297.41	543.62	671.45	755.18
SSM Health	918.78	0.00	1,128.35	66.56
Boundtree	2,314.45	3,758.96	10,113.68	6,515.99

See Accountant's Compilatic 4 0 port - Modified Accrual Basis

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Three Months Ending March 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
St. Clare Hospital	0.00	584.93	701.50	2,106.43
Commerce Bank-VISA	725.40	0.00	725.40	0.00
EMSAR	0.00	0.00	732.50	0.00
Arrow International	0.00	0.00	158.85	0.00
Graphics Factory	75.00	0.00	195.00	0.00
Laerdal Medical Corp	380.88	0.00	380.88	0.00
Ambulance Transfer	(114.37)	35.17	70.54	134.90
K&K Car Repair	310.84	2,188.56	700.84	3,029.14
Kelly's Auto Parts	0.00	10.49	361.35	86.87
Purcell Tire	0.00	0.00	1,005.42	0.00
CIT Trucks	0.00	0.00	718.16	0.00
Sunset Auto	0.00	0.00	224.56	0.00
Ed Roehr Safety Products	0.00	0.00	0.00	294.00
Interstate Billing Service	0.00	0.00	2,721.30	0.00
Ambulance Expl Transfer	196.42	60.76	215.24	284.47
Ambulance Exp Transfer	0.00	0.00	132.60	0.00
Reliance Bank	126.44	84.29	406.42	270.93
Ambulance Exp Transfer	0.00	0.00	264.00	4.00
Commerce Bank - VISA	375.28	0.00	375.28	0.00
Ambulance Transfer	12.96	54.86	295.41	71.62
Commerce Bank-VISA	0.00	151.90	325.00	647.90
Jason Lee	0.00	0.00	0.00	132.00
SSM Cardinal Glennon	0.00	200.00	0.00	677.20
SSM St. Mary's	0.00	0.00	0.00	105.60
SSM Health	0.00	0.00	260.00	0.00
ASHI	20.00	0.00	20.00	0.00
Ambulance Exp Transfer	669.60	(96.87)	4,184.34	1,566.10
Ambulance Exp Transfer	21.00	4,589.45	11,455.44	9,488.92
Airgas USA, LLC	0.00	0.00	155.44	0.00
Ambulance Transfer	121.70	112.33	1,556.53	619.72
Ambulance Exp Transfer	1,125.05	638.65	3,848.65	2,164.19
Total Expenditures	231,955.61	271,385.80	682,708.53	805,840.06
Excess Revenues over (under) Expenditu	\$ (135,885.53)	\$ (186,465.55)	\$ 689,202.29	\$ 661,706.36

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

ASSETS

Current Assets		
Commerce Bank - 7367	\$	197,799.78
Reliance Bank		211,414.00
Investments		257,389.20
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		987,449.51
Property and Equipment		<hr/>
Total Property and Equipment		0.00
Other Assets		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>987,449.51</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
Total Liabilities		108,015.08
Fund Balance		
Fund Balance - Unrestricted		880,326.89
Excess Revenue over (under) Ex		(892.46)
		<hr/>
Total Fund Balance		879,434.43
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	<u>987,449.51</u>

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Three Months Ending March 31, 2018

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 3,458.58	93.52	\$ 197,487.78	99.88
Interest Income	239.73	6.48	239.73	0.12
Total Revenues	<u>3,698.31</u>	100.00	<u>197,727.51</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>3,698.31</u>	100.00	<u>197,727.51</u>	100.00
Expenditures				
Dispatching Services	0.00	0.00	178,771.51	90.41
Telephone Expenses	1,309.43	35.41	4,108.84	2.08
Communication Expense	6,396.85	172.97	15,739.62	7.96
Total Expenditures	<u>7,706.28</u>	208.37	<u>198,619.97</u>	100.45
Excess Revenue over (under) Expenditur	\$ <u>(4,007.97)</u>	(108.37)	\$ <u>(892.46)</u>	(0.45)

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Three Months Ending March 31, 2018

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 3,458.58	93.52	\$ 197,487.78	99.88
Investment Interest	239.73	6.48	239.73	0.12
Total Revenues	<u>3,698.31</u>	<u>100.00</u>	<u>197,727.51</u>	<u>100.00</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>3,698.31</u>	<u>100.00</u>	<u>197,727.51</u>	<u>100.00</u>
Expenditures				
Dispatching Services	0.00	0.00	178,771.51	90.41
Charter Communications	1,056.82	28.58	3,176.19	1.61
AT&T	679.61	18.38	1,463.65	0.74
Telephone Reimbursements	(427.00)	(11.55)	(531.00)	(0.27)
Charter Communications	1,000.00	27.04	3,000.00	1.52
Pfitzinger Graphics	0.00	0.00	820.00	0.41
First Watch	575.50	15.56	575.50	0.29
Commerce Bank-VISA	106.16	2.87	818.89	0.41
Miken Technologies	3,411.67	92.25	6,507.01	3.29
CCE-911	0.00	0.00	1,460.20	0.74
Sikich	987.44	26.70	1,181.44	0.60
Warner Communications	0.00	0.00	476.00	0.24
Ed Roehr Safety Products	0.00	0.00	322.40	0.16
AT&T	262.10	7.09	524.20	0.27
Kimberly Smith	53.98	1.46	53.98	0.03
Total Expenditures	<u>7,706.28</u>	<u>208.37</u>	<u>198,619.97</u>	<u>100.45</u>
Excess Revenue over (under) Expenditur	\$ <u>(4,007.97)</u>	<u>(108.37)</u>	\$ <u>(892.46)</u>	<u>(0.45)</u>

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Three Months Ending March 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 3,458.58	\$ 1,771.13	\$ 197,487.78	\$ 212,969.54
Interest Income	239.73	935.17	239.73	935.17
Total Revenues	<u>3,698.31</u>	<u>2,706.30</u>	<u>197,727.51</u>	<u>213,904.71</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>3,698.31</u>	<u>2,706.30</u>	<u>197,727.51</u>	<u>213,904.71</u>
Expenditures				
Dispatching Services	0.00	0.00	178,771.51	165,687.52
Telephone Expenses	1,309.43	1,708.35	4,108.84	4,991.70
Communication Expense	6,396.85	7,011.29	15,739.62	22,296.16
Depreciated Assets	0.00	1,112.27	0.00	762.27
Total Expenditures	<u>7,706.28</u>	<u>9,831.91</u>	<u>198,619.97</u>	<u>193,737.65</u>
Excess Revenue over (under) Expenditur	\$ <u>(4,007.97)</u>	\$ <u>(7,125.61)</u>	\$ <u>(892.46)</u>	\$ <u>20,167.06</u>

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Three Months Ending March 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 3,458.58	\$ 1,771.13	\$ 197,487.78	\$ 212,969.54
Investment Interest	239.73	935.17	239.73	935.17
Total Revenues	<u>3,698.31</u>	<u>2,706.30</u>	<u>197,727.51</u>	<u>213,904.71</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>3,698.31</u>	<u>2,706.30</u>	<u>197,727.51</u>	<u>213,904.71</u>
Expenditures				
Dispatching Services	0.00	0.00	178,771.51	0.00
Central County Emergency 911	0.00	0.00	0.00	165,687.52
Depreciated Assets	0.00	1,112.27	0.00	762.27
Charter Communications	1,056.82	1,045.85	3,176.19	3,101.57
Verizon	0.00	856.50	0.00	2,546.13
AT&T	679.61	0.00	1,463.65	0.00
Telephone Reimbursements	(427.00)	(194.00)	(531.00)	(656.00)
Charter Communications	1,000.00	1,000.00	3,000.00	3,000.00
Pfizinger Graphics	0.00	280.00	820.00	2,633.00
Verizon	0.00	407.33	0.00	1,127.69
First Watch	575.50	575.50	575.50	1,726.50
Commerce Bank-VISA	106.16	0.00	818.89	211.94
Vinyl Images	0.00	0.00	0.00	168.23
Miken Technologies	3,411.67	4,748.46	6,507.01	6,581.80
Image Trend	0.00	0.00	0.00	5,800.00
Sentinel	0.00	0.00	0.00	1,047.00
CCE-911	0.00	0.00	1,460.20	0.00
Sikich	987.44	0.00	1,181.44	0.00
Warner Communications	0.00	0.00	476.00	0.00
Ed Roehr Safety Products	0.00	0.00	322.40	0.00
AT&T	262.10	0.00	524.20	0.00
Kimberly Smith	53.98	0.00	53.98	0.00
Total Expenditures	<u>7,706.28</u>	<u>9,831.91</u>	<u>198,619.97</u>	<u>193,737.65</u>
Excess Revenues over (under) Expenditu	\$ <u>(4,007.97)</u>	\$ <u>(7,125.61)</u>	\$ <u>(892.46)</u>	\$ <u>20,167.06</u>

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

ASSETS

Current Assets		
Commerce Bank - 2560	\$	1,000.00
Reliance Bank - 2944		6,943.78
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		34,589,593.35
Property and Equipment		<hr/>
Total Property and Equipment		0.00
Other Assets		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>34,589,593.35</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		(306,629.46)
		<hr/>
Total Fund Balance		28,361,709.17
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	<u>34,589,593.35</u>

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Three Months Ending March 31, 2018

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 6,937.62	1.37	\$ 396,144.13	44.21
Interest Income	6.16	0.00	6.16	0.00
Overhead Transfer	500,000.00	98.63	500,000.00	55.79
Total Revenues	<u>506,943.78</u>	100.00	<u>896,150.29</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>506,943.78</u>	100.00	<u>896,150.29</u>	100.00
Expenditures				
Benefit Payments	<u>0.00</u>	0.00	<u>1,202,779.75</u>	134.22
Total Expenditures	<u>0.00</u>	0.00	<u>1,202,779.75</u>	134.22
Excess Revenue over (under) Expenditur	<u>\$ 506,943.78</u>	100.00	<u>\$ (306,629.46)</u>	(34.22)

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Three Months Ending March 31, 2018

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 6,937.62	1.37	\$ 396,144.13	44.21
Reliance Bank Interest	6.16	0.00	6.16	0.00
Overhead Transfer	500,000.00	98.63	500,000.00	55.79
Total Revenues	<u>506,943.78</u>	100.00	<u>896,150.29</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>506,943.78</u>	100.00	<u>896,150.29</u>	100.00
Expenditures				
Voya	<u>0.00</u>	0.00	<u>1,202,779.75</u>	134.22
Total Expenditures	<u>0.00</u>	0.00	<u>1,202,779.75</u>	134.22
Excess Revenue over (under) Expenditur	\$ <u>506,943.78</u>	100.00	\$ <u>(306,629.46)</u>	(34.22)

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Three Months Ending March 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 6,937.62	\$ 3,542.27	\$ 396,144.13	\$ 425,939.09
Interest Income	6.16	0.00	6.16	0.00
Overhead Transfer	500,000.00	0.00	500,000.00	0.00
Total Revenues	<u>506,943.78</u>	<u>3,542.27</u>	<u>896,150.29</u>	<u>425,939.09</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>506,943.78</u>	<u>3,542.27</u>	<u>896,150.29</u>	<u>425,939.09</u>
Expenditures				
Benefit Payments	<u>0.00</u>	<u>0.00</u>	<u>1,202,779.75</u>	<u>732,439.68</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>1,202,779.75</u>	<u>732,439.68</u>
Excess Revenue over (under) Expenditur	\$ <u>506,943.78</u>	\$ <u>3,542.27</u>	\$ <u>(306,629.46)</u>	\$ <u>(306,500.59)</u>

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Three Months Ending March 31, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 6,937.62	\$ 3,542.27	\$ 396,144.13	\$ 425,939.09
Reliance Bank Interest	6.16	0.00	6.16	0.00
Overhead Transfer	500,000.00	0.00	500,000.00	0.00
Total Revenues	<u>506,943.78</u>	<u>3,542.27</u>	<u>896,150.29</u>	<u>425,939.09</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>506,943.78</u>	<u>3,542.27</u>	<u>896,150.29</u>	<u>425,939.09</u>
Expenditures				
Voya	<u>0.00</u>	<u>0.00</u>	<u>1,202,779.75</u>	<u>732,439.68</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>1,202,779.75</u>	<u>732,439.68</u>
Excess Revenues over (under) Expenditu	\$ <u>506,943.78</u>	\$ <u>3,542.27</u>	\$ <u>(306,629.46)</u>	\$ <u>(306,500.59)</u>