

Fenton Fire Protection District

Financial Statements

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May 2018

Rognan & Associates

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 May 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

June 22, 2018

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

MAY 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	34.02	0.72	28.56	(4.74)
✓ May	41.70	42.16	0.46	37.73	(3.97)
June	50.00				
July	58.30				
August	66.60				
September	75.00				
October	83.30				
November	91.60				
December	100.00				
(\$86,463)	1%	\$83,246	\$38,293	\$31,425	(\$124,756)
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

			MAY 31, 2018	PAGE 3
GENERAL + AMBULANCE FUND COMBINED				
ACTUAL - COMPARED TO BUDGET			OVER (UNDER)	% OF
	ACTUAL	BUDGET	BUDGET	BUDGET
REVENUES				
Tax collections	\$8,358,374	\$12,812,589	(\$4,454,215)	65.24%
Building and other permits	50,936	100,000	(49,064)	50.94%
Ambulance fees, net	305,559	750,000	(444,441)	40.74%
Interest	36,482	45,000	(8,518)	81.07%
Miscellaneous revenue	3,594	8,500	(4,906)	42.28%
Rental income	7,250	17,400	(10,150)	41.67%
Financing Source - Loan Proceeds	0	0	0	
TOTAL REVENUES	\$8,762,195	\$13,733,489	(\$4,971,294)	63.80%
EXPENDITURES				
Bank service charges	\$742	\$1,500	(\$758)	49.47%
Building maintenance	17,639	65,464	(47,825)	26.94%
Depreciated assets - capital assets	337,708	595,992	(258,284)	56.66%
Doctors fees & medical exams	2,330	24,000	(21,670)	9.71%
Dues and subscriptions	5,865	23,060	(17,195)	25.43%
Election expenses	20,453	30,000	(9,547)	68.18%
Equipment maintenance & expensed	52,859	165,695	(112,836)	31.90%
Equipment purchases and replacement	4,294	0	4,294	
Gasoline and oil	22,736	50,500	(27,764)	45.02%
Insurance - employee - medical & dental	630,247	1,780,326	(1,150,079)	35.40%
Insurance - general	64,132	348,500	(284,368)	18.40%
Mortgage interest payments/expense	2,273	5,600	(3,327)	40.59%
Miscellaneous expenses	2,959	13,250	(10,291)	22.33%
Lease expenses - principal & interest	0	91,000	(91,000)	0.00%
Office supplies and expenses	14,137	25,800	(11,663)	54.79%
Payroll taxes	194,788	496,000	(301,212)	39.27%
Professional fees & services	82,883	219,500	(136,617)	37.76%
Rental Management Fee/repairs	1,063	5,200	(4,137)	20.44%
Salaries	2,603,678	6,661,500	(4,057,822)	39.09%
Salaries - OT	0	0	0	
Supplies - cleaning & laundry	6,936	15,000	(8,064)	46.24%
Training and education	33,475	104,751	(71,276)	31.96%
Uniforms	45,841	100,000	(54,159)	45.84%
Utilities	20,738	51,400	(30,662)	40.35%
Vehicle maintenance & repairs	26,405	88,000	(61,595)	30.01%
Work Comp Claims	884	5,000	(4,116)	17.68%
Pension Contribution	500,000	500,000	0	100.00%
TOTAL EXPENDITURES	\$4,695,065	\$11,467,038	(\$6,771,973)	40.94%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$4,067,130	\$2,266,451	\$1,800,679	179.45%
General/Ambulance/Pension Overhead Transfer				
	\$0	\$0	\$0	
USE OF DISTRICT RESERVES				
	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$4,067,130	\$2,266,451	\$1,800,679	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

			MAY 31, 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	\$8,358,374	\$5,168,011	\$3,190,363	✓ 61.73%
Building and other permits	50,936	42,918	8,018	✓ 18.68%
Ambulance fees, net	305,559	328,551	(22,992)	✓ -7.00%
Interest	36,482	4,670	31,812	✓ 681.20%
Miscellaneous revenue	3,594	1,711	1,883	✓ 110.05%
Rental income	7,250	7,250	0	✓ 0.00%
Financing Source - Loan Proceeds	0	370,816	(370,816)	✓
TOTAL REVENUES	\$8,762,195	\$5,923,927	\$2,838,268	✓ 47.91%
EXPENDITURES				
Bank service charges	\$742	\$202	\$540	✓ 267.33%
Building maintenance	17,639	14,244	3,395	✓ 23.83%
Depreciated assets - capital assets	337,708	370,526	(32,818)	✓ -8.86%
Doctors fees & medical exams	2,330	1,935	395	✓ 20.41%
Dues and subscriptions	5,865	5,589	276	✓ 4.94%
Election expenses	20,453	14,876	5,577	✓ 37.49%
Equipment maintenance & expensed	52,859	33,527	19,332	✓ 57.66%
Equipment purchases and replacement	4,294	4,659	(365)	✓ -7.83%
Gasoline and oil	22,736	18,747	3,989	✓ 21.28%
Insurance - employee - medical & dental	630,247	547,047	83,200	✓ 15.21%
Insurance - general	64,132	60,989	3,143	✓ 5.15%
Mortgage interest payments/expense	2,273	2,273	0	✓ 0.00%
Miscellaneous expenses	2,959	2,636	323	✓ 12.25%
Lease expenses - principal & interest	0	43,669	(43,669)	✓
Office supplies and expenses	14,137	7,242	6,895	✓ 95.21%
Payroll taxes	194,788	169,745	25,043	✓ 14.75%
Professional fees & services	82,883	48,357	34,526	✓ 71.40%
Rental Management Fee/repairs	1,063	580	483	✓ 83.28%
Salaries	2,537,519	2,136,728	400,791	✓ 18.76%
Salaries - OT	66,159	125,025	(58,866)	✓ -47.08%
Supplies - cleaning & laundry	6,936	6,903	33	✓ 0.48%
Training and education	33,475	12,997	20,478	✓ 157.56%
Uniforms	45,841	53,356	(7,515)	✓ -14.08%
Utilities	20,738	17,129	3,609	✓ 21.07%
Vehicle maintenance & repairs	26,405	59,681	(33,276)	✓ -55.76%
Work Comp Claims	884	0	884	✓
Pension Contribution	500,000		500,000	✓
TOTAL EXPENDITURES	\$4,695,065	\$3,758,662	\$936,403	✓ 24.91%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$4,067,130	\$2,165,265	\$1,901,865	✓ 187.84%
General/Ambulance/Pension Overhead Transfer	\$0	\$0	\$0	
USE OF DISTRICT RESERVES	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$4,067,130	\$2,165,265	\$1,901,865	✓

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET - ALL	FUNDS			MAY 31, 2018	PAGE 5
			GENERAL +			
	GENERAL	AMBULANCE	AMBULANCE	DISPATCH	PENSION	TOTAL
REVENUES						
Tax collections	\$9,919,033	\$2,893,556	\$12,812,589	\$481,873	\$967,499	\$14,261,961
Building and other permits	100,000		100,000			100,000
Ambulance fees, net		750,000	750,000			750,000
Interest	35,000	10,000	45,000	2,000		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				MAY 31, 2018	PAGE 6
			GENERAL +			
	GENERAL	AMBULANCE	AMBULANCE	DISPATCH	PENSION	TOTAL
REVENUES						
Tax collections	\$6,470,669	\$1,887,705	\$8,358,374	\$314,462	\$630,786	\$9,303,622
Building and other permits	50,936		50,936			50,936
Ambulance fees, net		305,559	305,559			305,559
Interest	27,576	8,906	36,482	860	24	37,366
Miscellaneous revenue	3,594	0	3,594		500,000	503,594
Rental income	7,250		7,250			7,250
Lease expenses - principal & interest	0		0			0
TOTAL REVENUES	\$6,560,025	\$2,202,170	\$8,762,195	\$315,322	\$1,130,810	\$10,208,327
EXPENDITURES						
Bank service charges	\$308	\$434	\$742			\$742
Building maintenance	12,334	5,305	17,639			17,639
Depreciated assets - capital assets	321,800	15,908	337,708	0		337,708
Doctors fees & medical exams	1,631	699	2,330			2,330
Dues and subscriptions	5,358	507	5,865			5,865
Election expenses	13,326	7,127	20,453			20,453
Equipment maintenance & expensed	19,858	33,001	52,859			52,859
Equipment purchases and replacement	4,148	146	4,294			4,294
Gasoline and oil	15,915	6,821	22,736			22,736
Insurance - employee - medical & dental	440,627	189,620	630,247			630,247
Insurance - general	44,785	19,347	64,132			64,132
Mortgage interest payments/expense	1,591	682	2,273			2,273
Miscellaneous expenses	2,010	949	2,959			2,959
Lease expenses - principal & interest	0	0	0			0
Office supplies and expenses	9,896	4,241	14,137			14,137
Payroll taxes	137,300	57,488	194,788			194,788
Professional fees & services	45,096	37,787	82,883			82,883
Rental Management Fee/repairs	1,063	0	1,063			1,063
Salaries	1,836,499	767,179	2,603,678			2,603,678
Salaries - OT	0	0	0			0
Supplies - cleaning & laundry	4,747	2,189	6,936			6,936
Training and education	26,143	7,332	33,475			33,475
Uniforms	32,089	13,752	45,841			45,841
Utilities	14,515	6,223	20,738	27,779		48,517
Vehicle maintenance & repairs	17,853	8,552	26,405			26,405
Work Comp Claims	619	265	884			884
Dispatch - CCE-911			0	178,772		178,772
Pension Contribution	500,000	0	500,000		1,443,377	1,943,377
TOTAL EXPENDITURES	\$3,509,511	\$1,185,554	4,695,065	\$206,551	\$1,443,377	\$6,344,993
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)	\$3,050,514	\$1,016,616	\$4,067,130	\$108,771	(\$312,567)	\$3,863,334
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)	\$3,050,514	\$1,016,616	\$4,067,130	\$108,771	(\$312,567)	\$3,863,334

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS					
	OVER (UNDER) BUDGET				MAY 31, 2018	PAGE 7
			GENERAL +			
	GENERAL	AMBULANCE	AMBULANCE	DISPATCH	PENSION	TOTAL
REVENUES						
Tax collections	(\$3,448,364)	(\$1,005,851)	(\$4,454,215)	(\$167,411)	(\$336,713)	(\$4,958,339)
Building and other permits	(49,064)	0	(49,064)	0	0	(49,064)
Ambulance fees, net	0	(444,441)	(444,441)	0	0	(444,441)
Interest	(7,424)	(1,094)	(8,518)	(1,140)	24	(9,634)
Miscellaneous revenue	(4,406)	(500)	(4,906)	0	0	(4,906)
Rental income	(10,150)	0	(10,150)	0	0	(10,150)
Financing Source - Loan Proceeds	0	0	0	0	0	0
TOTAL REVENUES	(\$3,519,408)	(\$1,451,886)	(\$4,971,294)	(\$168,551)	(\$336,689)	(\$5,476,534)
EXPENDITURES						
Bank service charges	(\$1,192)	\$434	(\$758)	\$0	\$0	(\$758)
Building maintenance	(33,491)	(14,334)	(47,825)	0	0	(47,825)
Depreciated assets - capital assets	(266,892)	8,608	(258,284)	(12,900)	0	(271,184)
Doctors fees & medical exams	(15,169)	(6,501)	(21,670)	0	0	(21,670)
Dues and subscriptions	(11,404)	(5,791)	(17,195)	0	0	(17,195)
Election expenses	(7,674)	(1,873)	(9,547)	0	0	(9,547)
Equipment maintenance & expensed	(61,117)	(51,719)	(112,836)	0	0	(112,836)
Equipment purchases and replacement	4,148	146	4,294	0	0	4,294
Gasoline and oil	(19,435)	(8,329)	(27,764)	0	0	(27,764)
Insurance - employee - medical & dental	(805,601)	(344,478)	(1,150,079)	0	0	(1,150,079)
Insurance - general	(199,165)	(85,203)	(284,368)	0	0	(284,368)
Mortgage interest payments/expense	(2,329)	(998)	(3,327)	0	0	(3,327)
Miscellaneous expenses	(6,965)	(3,326)	(10,291)	0	0	(10,291)
Lease expenses - principal & interest	(91,000)	0	(91,000)	0	0	(91,000)
Office supplies and expenses	(10,714)	(949)	(11,663)	0	0	(11,663)
Payroll taxes	(209,900)	(91,312)	(301,212)	0	0	(301,212)
Professional fees & services	(65,854)	(70,763)	(136,617)	0	0	(136,617)
Rental Management Fee/repairs	(4,137)	0	(4,137)	0	0	(4,137)
Salaries	(2,859,161)	(1,198,661)	(4,057,822)	0	0	(4,057,822)
Salaries - OT	0	0	0	0	0	0
Supplies - cleaning & laundry	(5,753)	(2,311)	(8,064)	0	0	(8,064)
Training and education	(28,947)	(42,329)	(71,276)	0	0	(71,276)
Uniforms	(37,911)	(16,248)	(54,159)	0	0	(54,159)
Utilities	(21,465)	(9,197)	(30,662)	(86,321)	0	(116,983)
Vehicle maintenance & repairs	(51,047)	(10,548)	(61,595)	0	0	(61,595)
Work Comp Claims	(2,881)	(1,235)	(4,116)	0	0	(4,116)
Dispatch - CCE-911	0	0	0	(179,228)	0	(179,228)
Pension Contribution	0	0	0	0	(24,122)	(24,122)
TOTAL EXPENDITURES	(\$4,815,056)	(\$1,956,917)	(\$6,771,973)	(\$278,449)	(\$24,122)	(\$7,074,544)
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)	\$1,295,648	\$505,031	\$1,800,679	\$109,898	(\$312,567)	\$1,598,010

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS					
	PERCENT OF BUDGET USED				MAY 31, 2018	PAGE 8
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	TOTAL
REVENUES						
Tax collections	65.23%	65.24%	65.24%	65.26%	65.20%	65.23%
Building and other permits	50.94%		50.94%			50.94%
Ambulance fees, net		40.74%	40.74%			40.74%
Interest	78.79%	89.06%	81.07%	43.00%		79.50%
Miscellaneous revenue	44.93%	0.00%	42.28%			99.04%
Rental income	41.67%		41.67%			41.67%
Financing Source - Loan Proceeds						
TOTAL REVENUES	65.08%	60.27%	63.80%	65.17%	77.06%	65.08%
EXPENDITURES						
Bank service charges	20.53%		49.47%	✓		49.47%
Building maintenance	26.92%	✓ 27.01%	✓ 26.94%	✓		26.94%
Depreciated assets - capital assets	54.66%	✓ 217.92%	✓ 56.66%	✓ 0.00%		55.46%
Doctors fees & medical exams	9.71%	9.71%	9.71%			9.71%
Dues and subscriptions	31.97%	✓ 8.05%	✓ 25.43%	✓		25.43%
Election expenses	63.46%	✓ 79.19%	✓ 68.18%	✓		68.18%
Equipment maintenance & expensed	24.52%	38.95%	31.90%			31.90%
Equipment purchases and replacement		✓	✓	✓		
Gasoline and oil	45.02%	✓ 45.02%	✓ 45.02%	✓		45.02%
Insurance - employee - medical & dental	35.36%	35.50%	35.40%			35.40%
Insurance - general	18.36%	18.51%	18.40%			18.40%
Mortgage interest payments/expense	40.59%	40.60%	40.59%			40.59%
Miscellaneous expenses	22.40%	22.20%	22.33%			22.33%
Lease expenses - principal & interest	0.00%		0.00%			0.00%
Office supplies and expenses	48.02%	✓ 81.71%	✓ 54.79%	✓		54.79%
Payroll taxes	39.54%	✓ 38.63%	39.27%			39.27%
Professional fees & services	40.65%	✓ 34.81%	37.76%			37.76%
Rental Management Fee/repairs	20.44%		20.44%			20.44%
Salaries	39.11%	39.03%	39.09%			39.09%
Salaries - OT		✓	✓	✓		
Supplies - cleaning & laundry	45.21%	✓ 48.64%	✓ 46.24%	✓		46.24%
Training and education	47.46%	✓ 14.76%	✓ 31.96%	✓		31.96%
Uniforms	45.84%	✓ 45.84%	45.84%	✓		45.84%
Utilities	40.34%	40.36%	40.35%		24.35%	29.32%
Vehicle maintenance & repairs	25.91%	44.77%	30.01%			30.01%
Work Comp Claims	17.69%	17.67%	17.68%			17.68%
Dispatch - CCE-911		✓		✓ 49.94%	✓	49.94%
Pension Contribution	100.00%	✓	100.00%	✓	98.36%	✓ 98.77%
TOTAL EXPENDITURES	42.16%	✓ 37.73%	✓ 40.94%	✓ 42.59%	✓ 98.36%	✓ 47.28%
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)						

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	GENERAL FUND		MAY 31, 2018	PAGE 9
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$6,470,669	\$9,919,033	(\$3,448,364)	65.23%
Building and other permits	50,936	100,000	(49,064)	50.94%
Interest	27,576	35,000	(7,424)	78.79%
Miscellaneous revenue	3,594	8,000	(4,406)	44.93%
Rental income	7,250	17,400	(10,150)	41.67%
Financing Source - Loan Proceeds	0	0	0	
TOTAL REVENUES	\$6,560,025	\$10,079,433	(\$3,519,408)	65.08%
EXPENDITURES				
Bank service charges	\$308	\$1,500	(\$1,192)	20.53%
Building maintenance	12,334	45,825	(33,491)	26.92%
Depreciated assets - capital assets	321,800	588,692	(266,892)	54.66%
Doctors fees & medical exams	1,631	16,800	(15,169)	9.71%
Dues and subscriptions	5,358	16,762	(11,404)	31.97%
Election expenses	13,326	21,000	(7,674)	63.46%
Equipment maintenance & expensed	19,858	80,975	(61,117)	24.52%
Equipment purchases and replacement	4,148		4,148	
Gasoline and oil	15,915	35,350	(19,435)	45.02%
Insurance - employee - medical & dental	440,627	1,246,228	(805,601)	35.36%
Insurance - general	44,785	243,950	(199,165)	18.36%
Mortgage interest payments/expense	1,591	3,920	(2,329)	40.59%
Miscellaneous expenses	2,010	8,975	(6,965)	22.40%
Lease expenses - principal & interest		91,000	(91,000)	0.00%
Office supplies and expenses	9,896	20,610	(10,714)	48.02%
Payroll taxes	137,300	347,200	(209,900)	39.54%
Pension Contribution	500,000	500,000	0	100.00%
Professional fees & services	45,096	110,950	(65,854)	40.65%
Rental Management Fee/repairs	1,063	5,200	(4,137)	20.44%
Salaries	1,836,499	4,695,660	(2,859,161)	39.11%
Salaries - OT				
Supplies - cleaning & laundry	4,747	10,500	(5,753)	45.21%
Training and education	26,143	55,090	(28,947)	47.46%
Uniforms	32,089	70,000	(37,911)	45.84%
Utilities	14,515	35,980	(21,465)	40.34%
Vehicle maintenance & repairs	17,853	68,900	(51,047)	25.91%
Work Comp Claims	619	3,500	(2,881)	17.69%
TOTAL EXPENDITURES	\$3,509,511	\$8,324,567	(\$4,815,056)	42.16%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,050,514	\$1,754,866	(\$1,295,648)	173.83%
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)	\$3,050,514	\$1,754,866	(\$1,295,648)	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	AMBULANCE FUND		MAY 31, 2018	PAGE 10
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$1,887,705	\$2,893,556	(\$1,005,851)	65.24%
Ambulance fees, net	305,559	750,000	(444,441)	40.74%
Interest	8,906	10,000	(1,094)	89.06%
Miscellaneous revenue	0	500	(500)	0.00%
TOTAL REVENUES	\$2,202,170	\$3,654,056	(\$1,451,886)	60.27%
EXPENDITURES				
Bank service charges	\$434	\$0	\$434	
Building maintenance	5,305	19,639	(14,334)	27.01%
Depreciated assets - capital assets	15,908	7,300	8,608	217.92%
Doctors fees & medical exams	699	7,200	(6,501)	9.71%
Dues and subscriptions	507	6,298	(5,791)	8.05%
Election expenses	7,127	9,000	(1,873)	79.19%
Equipment maintenance & expensed	33,001	84,720	(51,719)	38.95%
Equipment purchases and replacement	146		146	
Gasoline and oil	6,821	15,150	(8,329)	45.02%
Insurance - employee - medical & dental	189,620	534,098	(344,478)	35.50%
Insurance - general	19,347	104,550	(85,203)	18.51%
Mortgage interest payments/expense	682	1,680	(998)	40.60%
Miscellaneous expenses	949	4,275	(3,326)	22.20%
Lease expenses - principal & interest			0	
Office supplies and expenses	4,241	5,190	(949)	81.71%
Payroll taxes	57,488	148,800	(91,312)	38.63%
Professional fees & services	37,787	108,550	(70,763)	34.81%
Rental Management Fee/repairs			0	
Salaries	767,179	1,965,840	(1,198,661)	39.03%
Salaries - OT			0	
Supplies - cleaning & laundry	2,189	4,500	(2,311)	48.64%
Training and education	7,332	49,661	(42,329)	14.76%
Uniforms	13,752	30,000	(16,248)	45.84%
Utilities	6,223	15,420	(9,197)	40.36%
Vehicle maintenance & repairs	8,552	19,100	(10,548)	44.77%
Work Comp Claims	265	1,500	(1,235)	17.67%
TOTAL EXPENDITURES	\$1,185,554	\$3,142,471	(\$1,956,917)	37.73%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$1,016,616	\$511,585	\$505,031	0.00%
General/Ambulance Overhead Transfer			0	
USE OF DISTRICT RESERVES	0			
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$1,016,616	\$511,585	\$505,031	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	PENSION FUND		MAY 31, 2018	PAGE 11
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$630,786	\$967,499	(\$336,713)	65.20%
Interest	24		24	
General Fund - additional contribution	500,000	500,000	0	
TOTAL REVENUES	\$1,130,810	\$1,467,499	(\$336,689)	77.06%
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)	(\$312,567)	\$0	(\$312,567)	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	DISPATCH FUND		MAY 31, 2018	PAGE 12
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$314,462	\$481,873	(\$167,411)	65.26%
Interest	860	2,000	(1,140)	43.00%
TOTAL REVENUES	\$315,322	\$483,873	(\$168,551)	65.17%
EXPENDITURES				
Dispatching fees	\$178,772	\$358,000	(\$179,228)	49.94%
Telephone	6,168	22,700	(16,532)	27.17%
Communication expenses	21,611	91,400	(69,789)	23.64%
Depreciated assets	0	12,900	(12,900)	0.00%
Auditing expense	0		0	
TOTAL EXPENDITURES	\$206,551	\$485,000	(\$278,449)	42.59%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$108,771	(\$1,127)	\$109,898	-9651.38%
USE OF DISTRICT RESERVES/TRANSFERS	\$0	\$1,127	(\$1,127)	0.00%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$108,771	\$0	\$0	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	GENERAL FUND		MAY 31, 2018	PAGE 13
	2018	2017	2018-2017 \$	2018-2017 %
	ACTUAL	ACTUAL	OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$6,470,669	\$3,397,713	\$3,072,956	✓ 90.44%
Building and other permits	50,936	42,918	8,018	✓ 18.68%
Interest	27,576	2,393	25,183	1052.36%
Miscellaneous revenue	3,594	1,483	2,111	142.35%
Rental income	7,250	7,250	0	0.00%
Financing Source - Loan Proceeds	0	370,816	(370,816)	✓
TOTAL REVENUES	\$6,560,025	\$3,822,573	\$2,737,452	✓ 71.61%
EXPENDITURES				
Bank service charges	\$308	\$202	\$106	52.48%
Building maintenance	12,334	11,395	939	8.24%
Depreciated assets - capital assets	321,800	370,236	(48,436)	✓ -13.08%
Doctors fees & medical exams	1,631	1,548	83	5.36%
Dues and subscriptions	5,358	4,493	865	19.25%
Election expenses	13,326	11,901	1,425	11.97%
Equipment maintenance & expensed	19,858	6,694	13,164	✓ 196.65%
Equipment purchases and replacement	4,148	4,487	(339)	-7.56%
Gasoline and oil	15,915	14,998	917	6.11%
Insurance - employee - medical & dental	440,627	437,579	3,048	0.70%
Insurance - general	44,785	48,791	(4,006)	-8.21%
Mortgage interest payments/expense	1,591	1,818	(227)	-12.49%
Miscellaneous expenses	2,010	2,262	(252)	✓ -11.14%
Lease expenses - principal & interest	0	43,669	(43,669)	✓
Office supplies and expenses	9,896	6,059	3,837	✓ 63.33%
Payroll taxes	137,300	91,333	45,967	✓ 50.33%
Pension Contribution	500,000		500,000	✓
Professional fees & services	45,096	22,810	22,286	✓ 97.70%
Rental Management Fee/repairs	1,063	580	483	✓ 83.28%
Salaries	1,790,188	1,125,408	664,780	✓ 59.07%
Salaries - OT	46,311	68,061	(21,750)	✓ -31.96%
Supplies - cleaning & laundry	4,747	5,522	(775)	-14.03%
Training and education	26,143	7,225	18,918	✓ 261.84%
Uniforms	32,089	42,685	(10,596)	✓ -24.82%
Utilities	14,515	13,702	813	✓ 5.93%
Vehicle maintenance & repairs	17,853	54,432	(36,579)	✓ -67.20%
Work Comp Claims	619	0	619	
TOTAL EXPENDITURES	\$3,509,511	\$2,397,890	\$1,111,621	✓ 46.36%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,050,514	\$1,424,683	\$1,625,831	✓ 114.12%
General/Ambulance/Dispatch/Pension OH Transfer	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,050,514	\$1,424,683	\$1,625,831	114.12%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	AMBULANCE FUND		MAY 31, 2018	PAGE 14
	2018	2017	2018-2017 \$	2018-2017 %
	ACTUAL	ACTUAL	OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$1,887,705	\$1,770,298	\$117,407	✓ 6.63%
Ambulance fees, net	305,559	328,551	(22,992)	✓ -7.00%
Interest	8,906	2,277	6,629	291.13%
Miscellaneous revenue	0	228	(228)	
TOTAL REVENUES	\$2,202,170	\$2,101,354	\$100,816	✓ 4.80%
EXPENDITURES				
Bank service charges	\$434	\$0	\$434	
Building maintenance	5,305	2,849	2,456	✓ 86.21%
Depreciated assets - capital assets	15,908	290	15,618	✓
Doctors fees & medical exams	699	387	312	80.62%
Dues and subscriptions	507	1,096	(589)	-53.74%
Election expenses	7,127	2,975	4,152	139.56%
Equipment maintenance & expensed	33,001	26,833	6,168	22.99%
Equipment purchases and replacement	146	172	(26)	-15.12%
Gasoline and oil	6,821	3,749	3,072	✓ 81.94%
Insurance - employee - medical & dental	189,620	109,468	80,152	✓ 73.22%
Insurance - general	19,347	12,198	7,149	58.61%
Mortgage interest payments/expense	682	455	227	49.89%
Miscellaneous expenses	949	374	575	153.74%
Lease expenses - principal & interest	0		0	
Office supplies and expenses	4,241	1,183	3,058	258.50%
Payroll taxes	57,488	78,412	(20,924)	✓ -26.68%
Professional fees & services	37,787	25,547	12,240	✓ 47.91%
Rental Management Fee/repairs	0		0	
Salaries	747,331	1,011,320	(263,989)	✓ -26.10%
Salaries - OT	19,848	56,964	(37,116)	✓
Supplies - cleaning & laundry	2,189	1,381	808	58.51%
Training and education	7,332	5,772	1,560	27.03%
Uniforms	13,752	10,671	3,081	28.87%
Utilities	6,223	3,427	2,796	81.59%
Vehicle maintenance & repairs	8,552	5,249	3,303	62.93%
Work Comp Claims	265	0	265	
TOTAL EXPENDITURES	\$1,185,554	\$1,360,772	(\$175,218)	✓ -12.88%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,016,616	\$740,582	\$276,034	✓ 37.27%
General/Ambulance/Dispatch Overhead Transfer				
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,016,616	\$740,582	\$276,034	37.27%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

			MAY 31, 2018	PAGE 15
CASH RESERVES AS OF	ACTUAL	ACTUAL	2018-2017 \$	2018-2017 %
MAY 31, 2018	MAY 31, 2018	MAY 31, 2017	OVER (UNDER)	OVER (UNDER)
GENERAL FUND:				
Reliance Bank	7,905,253.03		7,905,253.03	
Reliance Bank - FSA	20,572.54		20,572.54	
Reliance Bank - HRA	4,918.68		4,918.68	
Reliance Bank - Rental Property	9,417.88		9,417.88	
Commerce Bank - 0239	\$460.00	\$4,499,285.70	(\$4,498,825.70)	
Commerce Bank - FSA - 3217	0.00	13,217.77	(13,217.77)	-100.00%
Commerce Bank - HRA - 0938	0.00	11,947.66	(11,947.66)	-100.00%
Commerce Bank - Rental Property	0.00	14,684.37	(14,684.37)	-100.00%
Investment account - various	1,311,524.81	1,900,691.73	(589,167.12)	-31.00%
Petty Cash	185.00	185.00	0.00	0.00%
TOTAL GENERAL FUND CASH BALANCES	\$9,252,331.74	\$6,440,012.23	\$2,812,319.51	43.67%
AMBULANCE FUND:				
Reliance Bank - 3181	2,482,175.12		2,482,175.12	
Investment account	770,666.72	1,260,775.98	(490,109.26)	
Commerce Bank - 3844	\$0.00	\$1,676,709.84	(\$1,676,709.84)	-100.00%
TOTAL AMBULANCE FUND CASH BALANCES	\$3,252,841.84	\$2,937,485.82	\$315,356.02	10.74%
TOTAL OPERATING FUND CASH BALANCES	\$12,505,173.58	\$9,377,498.05	\$3,127,675.53	33.35%
LESS: 2018 REMAINING EXPENSES, net	(\$6,327,532)			
ESTIMATED CASH RESERVE	\$6,177,642	✓		
# of Months - Estimated Reserve	6.46	✓		
Estimated Reserve - %	53.87%	✓		

2018

Average Rate 0.598% 0.625% 0.662% 0.733% 0.855% #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	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%	0.000%	0.000%	0.000%	0.000%	0.000%						
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	2989	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:

<u>BauerFinancial.com</u>	Commerce Bank	Reliance Bank	Alliance Credit Union	Academy Bank	Meramec Valley Bank
<i>Period Ending:</i>					
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:

BankRate.com

Superior

BauerFinancial.com

Superior

Sound

Excellent

Performing

*** 1/2

Good

**

**

Adequate

Lowest Rated

*

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

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

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

EMERGENCY CALLS

	2017 Calls		
	Fire	EMS	TOTAL
Jan	56	298	354
Feb	66	258	324
Mar	51	295	346
Apr	63	333	396
May	78	302	380
Jun	74	322	396
Jul	77	337	414
Aug	88	282	370
Sep	89	310	399
Oct	60	293	353
Nov	68	323	391
Dec	87	355	442
TOTAL	857	3,708	4,565
AVG	71.42	309.00	380.42

	DIFFERENCE Percentage		
	Fire	EMS	Total
Jan	↑ 46%	↑ 16%	↑ 21%
Feb	↓ -20%	↑ 19%	↑ 11%
Mar	↑ 14%	↑ 18%	↑ 17%
Apr	↑ 2%	↓ -8%	↓ -7%
May	↓ -15%	↑ 20%	↑ 13%
Jun			
Jul			
Aug			
Sep			
Oct			
Nov			
Dec			
TOTAL	↑ 1%	↑ 5%	↑ 4%
AVG	↓ -10%	↑ 8%	↑ 5%

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

ASSETS

Current Assets		
Commerce General - 0239	\$	460.00
Reliance Bank-General Account		7,905,253.03
Reliance Bank-Flexible Spendin		20,572.54
Reliance Bank-Health Reimburse		4,918.68
Reliance Bank-Rental Property		9,417.88
Petty Cash		185.00
Investment Account		1,311,524.61
Taxes Receivable - Current		6,847,263.62
Prepaid Rental Expense		250.00
Due From Ambulance		56,910.47
Deposit-General		100.00
Interest Receivable		4,693.97
Prepaid Expenses		181,339.92
		<hr/>
Total Current Assets		16,342,889.72
Property and Equipment		
Land		621,212.74
Building		3,960,759.11
Vehicles		3,943,543.81
Furniture & Fixtures		609,370.29
Equipment		2,152,461.94
Accum Depreciation		(6,144,910.76)
		<hr/>
Total Property and Equipment		5,142,437.13
Other Assets		
Amount for Long Term Debt		996,442.73
Investments in P&E-Joint		(5,142,437.13)
		<hr/>
Total Other Assets		(4,145,994.40)
Total Assets	\$	<u>17,339,332.45</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		2,840.88
IRS Payroll Taxes W/H		5,541.23
Rental Security Deposit		1,950.00
Notes Payable		243,000.00
Capital Lease Payable		333,442.73
Capital Lease Payable #2		420,000.00
		<hr/>
Total Current Liabilities		1,058,638.42
Deferred Inflows of Resources		
Deferred Revenue		2,825,486.19
		<hr/>
Total Deferred Inflows of Resources		<u>2,825,486.19</u>

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

Total Liabilities		3,884,124.61
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	3,050,514.17	
Total Fund Balance		13,455,207.84
Total Liab., Def. Inflows & Fund Balance	\$	17,339,332.45

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 2,366,567.48	99.42	\$ 6,470,669.28	98.64
Interest Income	6,923.53	0.29	27,576.04	0.42
Miscellaneous Revenue	77.73	0.00	1,093.71	0.02
Permit Revenue	5,433.00	0.23	50,936.00	0.78
Rental Income	1,450.00	0.06	7,250.00	0.11
Sale of Fixed Assets	0.00	0.00	2,500.00	0.04
Total Revenues	2,380,451.74	100.00	6,560,025.03	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	2,380,451.74	100.00	6,560,025.03	100.00
Expenditures				
Salaries	498,167.83	20.93	1,790,188.29	27.29
Salaries OT	11,448.77	0.48	46,311.46	0.71
Election Expenses	(3,304.07)	(0.14)	13,325.50	0.20
Depreciated Assets	3,065.90	0.13	321,799.52	4.91
Payroll Taxes	38,057.75	1.60	137,299.70	2.09
Office Supplies	1,397.90	0.06	9,896.03	0.15
IT Expenses	2,506.75	0.11	11,646.60	0.18
Gas & Oil-Fuel	2,362.17	0.10	15,914.64	0.24
Bank Charges	113.65	0.00	308.09	0.00
Equipment Purchases	1,722.00	0.07	4,147.69	0.06
Dues & Subscriptions	4,015.20	0.17	5,357.50	0.08
Insurance - General	2,860.27	0.12	44,784.58	0.68
Insurance - Employee	92,054.80	3.87	440,626.54	6.72
Professional Fees	4,247.76	0.18	45,096.07	0.69
Building Maintenance	2,304.27	0.10	12,334.20	0.19
Equipment Maintenance	2,572.88	0.11	8,212.46	0.13
Vehicle Maintenance	1,085.21	0.05	17,852.61	0.27
Workers Comp Claims	309.40	0.01	618.80	0.01
Rental Management Fee	599.33	0.03	1,063.33	0.02
Mortgage Interest Payments	316.10	0.01	1,591.02	0.02
Doctors Fees	70.00	0.00	1,631.00	0.02
Misc. Expenses	245.72	0.01	2,009.57	0.03
Training & Education	5,708.29	0.24	26,142.96	0.40
Uniforms	2,880.06	0.12	32,088.78	0.49
Supplies-Cleaning & Maint.	483.72	0.02	4,746.99	0.07
Utilities	2,453.03	0.10	14,516.93	0.22
Overhead Transfer	0.00	0.00	500,000.00	7.62
Total Expenditures	677,744.69	28.47	3,509,510.86	53.50
Excess Revenue over (under) Expenditur	\$ 1,702,707.05	71.53	\$ 3,050,514.17	46.50

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

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 2,366,567.48	99.42	\$ 6,470,669.28	98.64
Investment Interest	0.00	0.00	7,152.91	0.11
RB-Property Rental Interest	6.13	0.00	2,315.11	0.04
RB Health Reimburse Interest	5.36	0.00	13.47	0.00
RB-Flexible Spending Interest	12.76	0.00	21.67	0.00
RB-General Interest	6,899.28	0.29	18,072.88	0.28
Misc Income	52.73	0.00	693.71	0.01
Fire Reports	25.00	0.00	400.00	0.01
Permit Revenue	5,433.00	0.23	36,541.00	0.56
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	1,450.00	0.06	7,250.00	0.11
Sale of Fixed Assets	0.00	0.00	2,500.00	0.04
Total Revenues	2,380,451.74	100.00	6,560,025.03	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	2,380,451.74	100.00	6,560,025.03	100.00
Expenditures				
Salaries-Firefighters	417,029.49	17.52	1,482,455.95	22.60
Salaries-Fire Chief	9,928.80	0.42	36,405.60	0.55
Salaries-Deputy Chiefs	45,386.63	1.91	178,346.97	2.72
Salaries-Admin Assistants	7,113.82	0.30	26,308.94	0.40
Salaries-Office Manager	5,523.84	0.23	20,254.08	0.31
Salaries-Fire Marshall	10,104.00	0.42	37,048.00	0.56
Salaries-Inspectors	3,081.25	0.13	9,368.75	0.14
Payroll Overtime-FF	11,448.77	0.48	46,311.46	0.71
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	(3,304.07)	(0.14)	(3,304.07)	(0.05)
Sentinel	0.00	0.00	37,924.05	0.58
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	3.40
Slyman Bros Appliance	0.00	0.00	4,488.99	0.07
Don Brown Chevrolet	0.00	0.00	37,232.00	0.57
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	3,065.90	0.13	3,065.90	0.05
FICA/ Medicare	38,057.75	1.60	137,299.70	2.09
Marco	0.00	0.00	145.60	0.00
Office Source	431.26	0.02	921.93	0.01
Commerce Bank-VISA	826.08	0.03	5,830.19	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	0.00	0.00	259.00	0.00
Wal-Mart	0.00	0.00	22.68	0.00
Summer One	140.56	0.01	858.02	0.01
The Emblem Authority	0.00	0.00	714.00	0.01
Quantum Technologies	0.00	0.00	131.00	0.00
Kimberly Smith	0.00	0.00	142.80	0.00
Image Trend	1,931.25	0.08	7,905.25	0.12

See Accountant's Compilat 2 7 report - Modified Accrual Basis

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

	Current Month		Year to Date	
First Watch	575.50	0.02	2,302.00	0.04
Miken Technologies	0.00	0.00	1,439.35	0.02
Sieveking	2,362.17	0.10	15,914.64	0.24
Commerce Bank	127.90	0.01	404.15	0.01
Reliance Bank Fees	(14.25)	0.00	(96.06)	0.00
Sentinel Emergency Solutions	1,722.00	0.07	2,660.60	0.04
Lowes	0.00	0.00	748.44	0.01
Fluid Air Products	0.00	0.00	738.65	0.01
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
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	4,015.20	0.17	4,015.20	0.06
McNeil & Company	0.00	0.00	358.28	0.01
Lakenan	0.00	0.00	105.00	0.00
MO Employers Mutual	0.00	0.00	31,204.92	0.48
Standard Insurance	2,860.27	0.12	13,116.38	0.20
Delta Dental	5,398.26	0.23	25,964.36	0.40
United Healthcare	96,342.93	4.05	455,414.95	6.94
Eyemed	308.41	0.01	1,559.40	0.02
Quality Benefits	2,503.62	0.11	11,635.56	0.18
J W Terrill	243.88	0.01	1,219.40	0.02
PAS	0.00	0.00	2,671.87	0.04
Insurance Reimbursements	(12,742.30)	(0.54)	(57,839.00)	(0.88)
Rognan & Associates	2,450.00	0.10	6,125.00	0.09
Spector, Wolfe, McLaughlin	1,410.50	0.06	5,783.05	0.09
Darla Sansoucie	0.00	0.00	854.00	0.01
Paylocity	387.26	0.02	2,249.84	0.03
ArchImages	0.00	0.00	20,514.41	0.31
Lockton	0.00	0.00	3,500.00	0.05
Aon Consulting	0.00	0.00	6,069.77	0.09
Blue Chip Exterminating	66.50	0.00	476.19	0.01
Buildingstars	160.30	0.01	801.50	0.01
Zumwalt	0.00	0.00	641.99	0.01
Commerce Bank-VISA	551.78	0.02	1,449.91	0.02
BRDA Electric	1,069.60	0.04	1,615.78	0.02
Lawn Systems	0.00	0.00	207.55	0.00
Scott Lee Heating	0.00	0.00	1,811.60	0.03
STL Automatic Door	0.00	0.00	1,770.13	0.03
STL Automatic Sprinkler	375.20	0.02	375.20	0.01
Supreme Turf	0.00	0.00	12.60	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	35.77	0.00	35.77	0.00
Tom Meyer	14.70	0.00	14.70	0.00
Tony Schrempf	30.42	0.00	30.42	0.00
Building Maint Reimbursements	0.00	0.00	(45.00)	0.00
Sentinel Emergency Solutions	2,033.60	0.09	5,348.95	0.08
Rescue Repair	0.00	0.00	1,079.52	0.02
Kelly's Auto Repair	0.00	0.00	106.47	0.00
Commerce Bank-VISA	0.00	0.00	88.91	0.00
Banner Fire Equipment	539.28	0.02	1,839.28	0.03
Lowes	0.00	0.00	10.91	0.00
R-O-M	0.00	0.00	(428.45)	(0.01)

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

	Current Month		Year to Date	
CRS-Crest Industries	0.00	0.00	78.97	0.00
CIT Trucks	0.00	0.00	87.90	0.00
Sentinel Emergency Solutions	236.60	0.01	2,626.17	0.04
Affton Radiator	293.55	0.01	9,168.20	0.14
CIT Trucks	70.92	0.00	3,814.77	0.06
Fabick	0.00	0.00	530.36	0.01
Kelly's Auto Repair	366.96	0.02	981.74	0.01
Commerce Bank-VISA	29.04	0.00	72.97	0.00
Don's Automotive	88.14	0.00	145.25	0.00
Purcell Tire Company	0.00	0.00	492.19	0.01
Dobb's Tire	0.00	0.00	20.96	0.00
Mercy Corp Health	309.40	0.01	618.80	0.01
Rental Management Fee	599.33	0.03	1,063.33	0.02
Reliance Bank	316.10	0.01	1,591.02	0.02
Depaul Medical Group	0.00	0.00	1,561.00	0.02
Athletico LTD	70.00	0.00	70.00	0.00
Commerce Bank-VISA	245.72	0.01	1,390.05	0.02
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	595.00	0.02	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	4,854.27	0.20	15,962.17	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
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	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	194.30	0.01	194.30	0.00
Chris McCarthy	64.72	0.00	64.72	0.00
Training Reimbursements	0.00	0.00	(102.00)	0.00
Leon Uniform Company	596.10	0.03	1,657.89	0.03
Sentinel Emergency Solutions	246.96	0.01	421.85	0.01
Schuhmacher Fire Equip	0.00	0.00	518.72	0.01
Leo Ellebrecht	0.00	0.00	5,728.87	0.09
Weber Fire & Safety	0.00	0.00	77.88	0.00
Firemaster	2,037.00	0.09	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
Employee Uniform Reimbursement	0.00	0.00	16,341.88	0.25
Grainger	0.00	0.00	880.42	0.01
Lowes	0.00	0.00	164.89	0.00
Sam's Club	59.65	0.00	1,671.29	0.03
Commerce Bank-VISA	16.41	0.00	86.34	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
B&B Distributors	363.91	0.02	363.91	0.01
Cutting Edge Sharpening	29.40	0.00	29.40	0.00

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

	Current Month		Year to Date	
Dobb's Tire	14.35	0.00	14.35	0.00
Missouri-American Water	0.00	0.00	694.42	0.01
Laclede Gas Company	409.85	0.02	4,500.68	0.07
AmerenUE	1,544.64	0.06	7,245.85	0.11
MSD	345.67	0.01	1,356.00	0.02
Aspen Waste Systems	152.87	0.01	719.98	0.01
Overhead Transfer	0.00	0.00	500,000.00	7.62
Total Expenditures	<u>677,744.69</u>	28.47	<u>3,509,510.86</u>	53.50
Excess Revenue over (under) Expenditur	\$ <u>1,702,707.05</u>	71.53	\$ <u>3,050,514.17</u>	46.50

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 2,366,567.48	\$ 948,563.45	\$ 6,470,669.28	\$ 3,397,713.18
Interest Income	6,923.53	0.00	27,576.04	2,393.00
Miscellaneous Revenue	77.73	289.80	1,093.71	1,482.75
Permit Revenue	5,433.00	7,324.00	50,936.00	42,918.00
Rental Income	1,450.00	1,450.00	7,250.00	7,250.00
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	2,380,451.74	957,627.25	6,560,025.03	3,822,573.16
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	2,380,451.74	957,627.25	6,560,025.03	3,822,573.16
Expenditures				
Salaries	498,167.83	229,860.69	1,790,188.29	1,125,408.36
Salaries OT	11,448.77	36,138.68	46,311.46	68,061.28
Election Expenses	(3,304.07)	0.00	13,325.50	11,900.54
Depreciated Assets	3,065.90	0.00	321,799.52	370,236.00
Payroll Taxes	38,057.75	20,354.07	137,299.70	91,332.96
Office Supplies	1,397.90	1,112.74	9,896.03	6,058.83
IT Expenses	2,506.75	0.00	11,646.60	0.00
Gas & Oil-Fuel	2,362.17	3,730.29	15,914.64	14,997.73
Bank Charges	113.65	3.00	308.09	201.94
Equipment Purchases	1,722.00	0.00	4,147.69	4,486.92
Dues & Subscriptions	4,015.20	47.20	5,357.50	4,493.09
Insurance - General	2,860.27	2,038.78	44,784.58	48,790.81
Insurance - Employee	92,054.80	88,741.22	440,626.54	437,578.94
Professional Fees	4,247.76	1,052.85	45,096.07	22,810.46
Building Maintenance	2,304.27	665.08	12,334.20	11,394.95
Equipment Maintenance	2,572.88	883.99	8,212.46	6,694.23
Vehicle Maintenance	1,085.21	6,798.22	17,852.61	54,431.99
Lease Expense	0.00	41,928.82	0.00	43,669.05
Workers Comp Claims	309.40	0.00	618.80	0.00
Rental Management Fee	599.33	116.00	1,063.33	580.00
Mortgage Interest Payments	316.10	361.26	1,591.02	1,818.34
Doctors Fees	70.00	800.00	1,631.00	1,548.00
Misc. Expenses	245.72	1,759.27	2,009.57	2,261.79
Training & Education	5,708.29	282.63	26,142.96	7,225.06
Uniforms	2,880.06	3,458.85	32,088.78	42,685.00
Supplies-Cleaning & Maint.	483.72	2,302.99	4,746.99	5,522.33
Utilities	2,453.03	2,226.30	14,516.93	13,701.45
Overhead Transfer	0.00	0.00	500,000.00	0.00
Total Expenditures	677,744.69	444,662.93	3,509,510.86	2,397,890.05
Excess Revenue over (under) Expenditur	\$ 1,702,707.05	\$ 512,964.32	\$ 3,050,514.17	\$ 1,424,683.11

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 2,366,567.48	\$ 948,563.45	\$ 6,470,669.28	\$ 3,397,713.18
Investment Interest	0.00	0.00	7,152.91	2,393.00
RB-Property Rental Interest	6.13	0.00	2,315.11	0.00
RB Health Reimburse Interest	5.36	0.00	13.47	0.00
RB-Flexible Spending Interest	12.76	0.00	21.67	0.00
RB-General Interest	6,899.28	0.00	18,072.88	0.00
Misc Income	52.73	289.80	693.71	1,482.75
Fire Reports	25.00	0.00	400.00	0.00
Permit Revenue	5,433.00	0.00	36,541.00	0.00
Building Permits	0.00	7,324.00	14,045.00	42,918.00
Re-Occupancy Fees	0.00	0.00	350.00	0.00
Upper End Property	1,450.00	1,450.00	7,250.00	7,250.00
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	2,380,451.74	957,627.25	6,560,025.03	3,822,573.16
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	2,380,451.74	957,627.25	6,560,025.03	3,822,573.16
Expenditures				
Salaries-Firefighters	417,029.49	172,147.12	1,482,455.95	855,241.35
Salaries-Fire Chief	9,928.80	7,320.32	36,405.60	36,601.61
Salaries-Deputy Chiefs	45,386.63	31,532.51	178,346.97	139,272.56
Salaries-Admin Assistants	7,113.82	5,061.12	26,308.94	25,306.90
Salaries-Office Manager	5,523.84	3,825.84	20,254.08	19,129.20
Salaries-Fire Marshall	10,104.00	8,343.54	37,048.00	41,717.70
Salaries-Medical Officer	0.00	1,630.24	0.00	8,139.04
Salaries-Inspectors	3,081.25	0.00	9,368.75	0.00
Payroll Overtime-FF	11,448.77	36,138.68	46,311.46	68,061.28
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	(3,304.07)	0.00	(3,304.07)	0.00
Depreciated Assets	0.00	0.00	0.00	370,236.00
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	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	3,065.90	0.00	3,065.90	0.00
FICA/ Medicare	38,057.75	20,354.07	137,299.70	91,332.96
Marco	0.00	0.00	145.60	187.19
Copying Concepts	0.00	118.98	0.00	989.10
Office Source	431.26	221.65	921.93	1,244.60
St. Louis County Treasurer	0.00	645.00	0.00	1,860.00
Commerce Bank-VISA	826.08	80.87	5,830.19	337.13
MO Lawyers Media	0.00	30.24	25.48	95.20
Safeguard	0.00	0.00	132.96	183.26

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

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
MO Vocational Enterprises	0.00	0.00	0.00	18.95
ADP Screening Services	0.00	0.00	712.37	899.40
Vinyl Images	0.00	0.00	0.00	228.00
Rejis Commission	0.00	16.00	259.00	16.00
Wal-Mart	0.00	0.00	22.68	0.00
Summer One	140.56	0.00	858.02	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
Image Trend	1,931.25	0.00	7,905.25	0.00
First Watch	575.50	0.00	2,302.00	0.00
Miken Technologies	0.00	0.00	1,439.35	0.00
Sieveling	2,362.17	3,730.29	15,914.64	14,997.73
Commerce Bank	127.90	3.00	404.15	201.94
Reliance Bank Fees	(14.25)	0.00	(96.06)	0.00
Sentinel Emergency Solutions	1,722.00	0.00	2,660.60	1,879.80
Commerce Bank-VISA	0.00	0.00	0.00	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
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	0.00	146.30	386.69
Fire Engineering	0.00	47.20	0.00	78.40
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	4,015.20	0.00	4,015.20	0.00
McNeil & Company	0.00	0.00	358.28	445.24
Lakenan	0.00	120.00	105.00	240.00
MO Employers Mutual	0.00	0.00	31,204.92	34,846.56
Standard Insurance	2,860.27	2,844.86	13,116.38	14,125.09
The Cincinnati Ins Co	0.00	0.00	0.00	60.00
Insurance Reimbursements	0.00	(926.08)	0.00	(926.08)
PAS, Inc.	0.00	0.00	0.00	3,053.57
Delta Dental	5,398.26	5,336.02	25,964.36	25,960.91
United Healthcare	96,342.93	94,056.07	455,414.95	459,322.38
Eyemed	308.41	339.16	1,559.40	1,695.80
Quality Benefits	2,503.62	0.00	11,635.56	2,037.10
J W Terrill	243.88	0.00	1,219.40	0.00
PAS	0.00	0.00	2,671.87	0.00
Insurance Reimbursements	(12,742.30)	(10,990.03)	(57,839.00)	(54,490.82)
Rognan & Associates	2,450.00	0.00	6,125.00	0.00
Spector, Wolfe, McLaughlin	1,410.50	657.20	5,783.05	657.20
Lashly & Baer, PC	0.00	0.00	0.00	563.20
Thomas Lang	0.00	0.00	0.00	7,464.00
Darla Sansoucie	0.00	0.00	854.00	520.00
Paylocity	387.26	395.65	2,249.84	2,205.67
ArchImages	0.00	0.00	20,514.41	973.44
Lockton	0.00	0.00	3,500.00	4,000.00
Aon Consulting	0.00	0.00	6,069.77	6,426.95
Blue Chip Exterminating	66.50	66.60	476.19	383.40
Buildingstars	160.30	183.20	801.50	1,099.20
CK Power	0.00	0.00	0.00	680.56

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

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Zumwalt	0.00	0.00	641.99	1,845.04
Commerce Bank-VISA	551.78	0.00	1,449.91	146.77
BRDA Electric	1,069.60	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	0.00	0.00	1,811.60	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	190.00	1,770.13	1,530.00
Crest Industries	0.00	83.68	0.00	83.68
TK Marshall	0.00	141.60	0.00	141.60
STL Automatic Sprinkler	375.20	0.00	375.20	0.00
Supreme Turf	0.00	0.00	12.60	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	35.77	0.00	35.77	0.00
Tom Meyer	14.70	0.00	14.70	0.00
Tony Schrempf	30.42	0.00	30.42	0.00
Building Maint Reimbursements	0.00	0.00	(45.00)	0.00
Sentinel Emergency Solutions	2,033.60	455.02	5,348.95	3,524.34
Rescue Repair	0.00	0.00	1,079.52	1,366.80
K&K Supply	0.00	63.53	0.00	409.79
Kelly's Auto Repair	0.00	0.00	106.47	74.54
Commerce Bank-VISA	0.00	0.00	88.91	791.59
Bemes	0.00	0.00	0.00	35.32
Banner Fire Equipment	539.28	0.00	1,839.28	107.39
Crest Industries	0.00	35.45	0.00	54.47
B&R Equipment Co.	0.00	329.99	0.00	329.99
Lowe's	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	0.00	0.00	87.90	0.00
Sentinel Emergency Solutions	236.60	110.95	2,626.17	444.00
Affton Radiator	293.55	0.00	9,168.20	1,919.24
CIT Trucks	70.92	777.61	3,814.77	13,567.49
Fabick	0.00	237.93	530.36	28,502.21
Kelly's Auto Repair	366.96	21.57	981.74	1,222.24
Commerce Bank-VISA	29.04	9.80	72.97	474.31
Public Safety Outfitters	0.00	0.00	0.00	638.02
Don's Automotive	88.14	0.00	145.25	1,163.11
Metro Electric Supply	0.00	0.00	0.00	90.06
Purcell Tire Company	0.00	4,934.70	492.19	5,705.65
MO Vocational Enterprises	0.00	18.70	0.00	18.70
Dobb's Tire	0.00	686.96	20.96	686.96
Commerce Bank	0.00	36,557.27	0.00	36,557.27
Lease Interest	0.00	5,371.55	0.00	7,111.78
Mercy Corp Health	309.40	0.00	618.80	0.00
Rental Management Fee	599.33	116.00	1,063.33	580.00
Reliance Bank	316.10	361.26	1,591.02	1,818.34
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	800.00	0.00	800.00
Athletico LTD	70.00	0.00	70.00	0.00
Commerce Bank-VISA	245.72	1,599.51	1,390.05	2,031.96

See Accountant's Compilat 3 4 eport - Modified Accrual Basis

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Wal-Mart	0.00	159.76	62.00	159.76
Don's Automotive	0.00	0.00	0.00	70.07
Petty Cash	0.00	0.00	72.71	0.00
Sam's	0.00	0.00	78.81	0.00
Pfizinger Graphics	0.00	0.00	406.00	0.00
Pattonville FPD	0.00	0.00	595.00	0.00
University of MO	595.00	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	4,854.27	237.58	15,962.17	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	12.24	0.00	12.24
Jerry Hughey	0.00	15.58	0.00	15.58
Dave Wynne	0.00	17.23	58.97	17.23
Sunset Printing	0.00	0.00	1,111.90	0.00
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
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	194.30	0.00	194.30	0.00
Chris McCarthy	64.72	0.00	64.72	0.00
Training Reimbursements	0.00	0.00	(102.00)	(927.50)
Leon Uniform Company	596.10	367.14	1,657.89	367.14
Sentinel Emergency Solutions	246.96	0.00	421.85	59.20
Schuhmacher Fire Equip	0.00	568.37	518.72	568.37
Leo Ellebrecht	0.00	76.36	5,728.87	18,744.78
Weber Fire & Safety	0.00	0.00	77.88	126.40
Firemaster	2,037.00	1,725.32	5,347.44	2,790.96
WFM Specialty Tees	0.00	0.00	1,827.00	57.60
Fink Badge	0.00	721.66	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
Employee Uniform Reimbursement	0.00	0.00	16,341.88	19,248.89
Grainger	0.00	845.60	880.42	1,303.70
Lowe's	0.00	135.10	164.89	531.17
Sam's Club	59.65	906.66	1,671.29	2,069.09
Commerce Bank-VISA	16.41	145.22	86.34	432.08
Batteries Plus Bulbs	0.00	0.00	300.47	613.90
Cratex Packaging	0.00	0.00	1,166.92	288.46
Wal-Mart	0.00	90.82	69.00	104.34
Kelly's Auto Parts	0.00	33.99	0.00	33.99
Metro Electric Supply	0.00	145.60	0.00	145.60
B&B Distributors	363.91	0.00	363.91	0.00
Cutting Edge Sharpening	29.40	0.00	29.40	0.00
Dobb's Tire	14.35	0.00	14.35	0.00
Missouri-American Water	0.00	0.00	694.42	647.98
Laclede Gas Company	409.85	240.59	4,500.68	3,568.09
AmerenUE	1,544.64	1,675.82	7,245.85	7,593.41
MSD	345.67	168.45	1,356.00	1,184.77
Aspen Waste Systems	152.87	141.44	719.98	707.20

See Accountant's Compilat 3 5 eport - Modified Accrual Basis

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Overhead Transfer	<u>0.00</u>	<u>0.00</u>	<u>500,000.00</u>	<u>0.00</u>
Total Expenditures	<u>677,744.69</u>	<u>444,662.93</u>	<u>3,509,510.86</u>	<u>2,397,890.05</u>
Excess Revenues over (under) Expenditu	\$ <u>1,702,707.05</u>	\$ <u>512,964.32</u>	\$ <u>3,050,514.17</u>	\$ <u>1,424,683.11</u>

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

ASSETS

Current Assets		
Reliance Bank - 3181	\$	2,482,175.12
Investment Account		770,666.72
Taxes Receivable - Current		1,997,299.01
Ambulance Billing Receivable		183,402.00
Prepaid Expenses		43,423.09
		<hr/>
Total Current Assets		5,476,965.94
Property and Equipment		<hr/>
Total Property and Equipment		0.00
Other Assets		<hr/>
Total Other Assets		0.00
Total Assets	\$	<u><u>5,476,965.94</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		56,910.47
IRS Payroll Taxes W/H		1,466.16
		<hr/>
Total Current Liabilities		88,535.41
Deferred Inflows of Resources		
Deferred Revenue		824,174.60
		<hr/>
Total Deferred Inflows of Resources		824,174.60
Total Liabilities		912,710.01
Fund Balance		
Nonspendable- Prepaid Expenses		43,423.09
Fund Balance - Restricted		3,504,215.00
Fund Balance - Unassigned		1.21
Excess Revenue over (under) Ex		1,016,616.63
		<hr/>
Total Fund Balance		4,564,255.93
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>5,476,965.94</u></u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 690,404.81	92.35	\$ 1,887,704.97	85.72
Ambulance Service Charge	55,010.98	7.36	305,558.55	13.88
Interest Income	2,146.65	0.29	8,906.75	0.40
	<hr/>		<hr/>	
Total Revenues	747,562.44	100.00	2,202,170.27	100.00
	<hr/>		<hr/>	
Cost of Sales				
	<hr/>		<hr/>	
Total Cost of Sales	0.00	0.00	0.00	0.00
	<hr/>		<hr/>	
Gross Profit	747,562.44	100.00	2,202,170.27	100.00
	<hr/>		<hr/>	
Expenditures				
Salaries	207,849.68	27.80	747,330.66	33.94
Salaries OT	4,906.62	0.66	19,847.76	0.90
Election Expenses	0.00	0.00	7,126.96	0.32
Depreciated Assets	0.00	0.00	15,908.32	0.72
Payroll Taxes	15,993.86	2.14	57,488.23	2.61
Office Supplies	599.09	0.08	4,241.18	0.19
Gas & Oil-Fuel	1,012.35	0.14	6,820.55	0.31
Bank Charges	100.25	0.01	434.00	0.02
Equipment Purchases	0.00	0.00	146.10	0.01
Dues & Subscriptions	0.00	0.00	506.70	0.02
Insurance - General	1,225.83	0.16	19,346.59	0.88
Insurance - Employee	39,480.49	5.28	189,620.27	8.61
Professional Fee	5,400.11	0.72	37,786.78	1.72
Building Maintenance	987.54	0.13	5,305.34	0.24
Equipment Maintenance	6,320.78	0.85	33,001.04	1.50
Vehicle Maintenance	380.74	0.05	8,552.40	0.39
Workers Comp Claims	132.60	0.02	265.20	0.01
Mortgage Interest Payments	135.47	0.02	681.88	0.03
Doctors Fees	30.00	0.00	699.00	0.03
Misc Expenses	105.30	0.01	948.97	0.04
Training & Education	825.62	0.11	7,332.03	0.33
Uniforms	1,234.31	0.17	13,752.32	0.62
Ambulance Supplies	0.00	0.00	155.44	0.01
Supplies-Cleaning & Maint.	207.30	0.03	2,034.41	0.09
Utilities	1,051.27	0.14	6,221.51	0.28
	<hr/>		<hr/>	
Total Expenditures	287,979.21	38.52	1,185,553.64	53.84
	<hr/>		<hr/>	
Excess Revenue over (under) Expenditur	\$ 459,583.23	61.48	\$ 1,016,616.63	46.16
	<hr/>		<hr/>	

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

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 690,404.81	92.35	\$ 1,887,704.97	85.72
Ambulance Service Charge	55,010.98	7.36	305,558.55	13.88
Investment Interest	0.00	0.00	2,685.96	0.12
Reliance Bank Interest	2,146.65	0.29	6,220.79	0.28
Total Revenues	747,562.44	100.00	2,202,170.27	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	747,562.44	100.00	2,202,170.27	100.00
Expenditures				
Salaries-Fire Chief	4,255.20	0.57	15,602.40	0.71
Salaries-Deputy Chiefs	19,451.41	2.60	76,434.41	3.47
Salaries-Admin Assistants	3,048.78	0.41	11,275.26	0.51
Salaries-Office Manager	2,367.36	0.32	8,680.32	0.39
Salaries-EMT/Paramedic	178,726.93	23.91	635,338.27	28.85
Payroll OT-Ambulance	4,906.62	0.66	19,847.76	0.90
General Exp Transfer	0.00	0.00	7,126.96	0.32
Laerdal Medical Corp	0.00	0.00	4,793.32	0.22
Emergency Services Supply	0.00	0.00	11,115.00	0.50
PR Taxes - FICA/ Medicare	15,993.86	2.14	57,488.23	2.61
Ambulance Exp Transfer	599.09	0.08	4,241.18	0.19
Ambulance Exp Transfer	1,012.35	0.14	6,820.55	0.31
Reliance Bank	100.25	0.01	434.00	0.02
Ambulance Exp Transfer	0.00	0.00	146.10	0.01
Ambulance Transfer	0.00	0.00	506.70	0.02
Ambulance Exp Transfer	1,225.83	0.16	19,346.59	0.88
Ambulance Exp Transfer	39,480.49	5.28	189,620.27	8.61
Rognan & Associates	1,050.00	0.14	2,625.00	0.12
ProClaims	1,245.61	0.17	12,696.00	0.58
Spector, Wolfe, McLaughlin	604.50	0.08	2,478.45	0.11
Darla Sansoucie	0.00	0.00	366.00	0.02
Paylocity	165.97	0.02	964.22	0.04
ArchImages	0.00	0.00	8,791.87	0.40
Lockton	0.00	0.00	1,500.00	0.07
Aon Consulting	0.00	0.00	2,601.33	0.12
EMS/Mc	2,334.03	0.31	4,827.15	0.22
Professional Fees - END	0.00	0.00	936.76	0.04
Ambulance Transfer	987.54	0.13	5,305.34	0.24
Physio-Control	0.00	0.00	6,788.24	0.31
Stryker	0.00	0.00	374.41	0.02
Airgas	345.85	0.05	1,532.93	0.07
SSM Health	3,231.61	0.43	4,374.62	0.20
Boundtree	2,743.32	0.37	16,806.83	0.76
St. Clare Hospital	0.00	0.00	701.50	0.03
Commerce Bank-VISA	0.00	0.00	884.74	0.04
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	0.00	0.00	70.54	0.00
K&K Car Repair	0.00	0.00	2,466.12	0.11
Kelly's Auto Parts	162.61	0.02	523.96	0.02
Purcell Tire	0.00	0.00	1,166.65	0.05

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

	Current Month		Year to Date	
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	16.12	0.00	16.12	0.00
Ambulance Expl Transfer	202.01	0.03	417.25	0.02
Ambulance Exp Transfer	132.60	0.02	265.20	0.01
Reliance Bank	135.47	0.02	681.88	0.03
Ambulance Exp Transfer	30.00	0.00	699.00	0.03
Commerce Bank - VISA	0.00	0.00	375.28	0.02
Ambulance Transfer	105.30	0.01	573.69	0.03
Commerce Bank-VISA	220.00	0.03	545.00	0.02
Premier Entertainment	330.00	0.04	330.00	0.01
SSM Health	0.00	0.00	260.00	0.01
ASHI	0.00	0.00	20.00	0.00
Ambulance Exp Transfer	275.62	0.04	6,177.03	0.28
Ambulance Exp Transfer	1,234.31	0.17	13,752.32	0.62
Airgas USA, LLC	0.00	0.00	155.44	0.01
Ambulance Transfer	207.30	0.03	2,034.41	0.09
Ambulance Exp Transfer	1,051.27	0.14	6,221.51	0.28
Total Expenditures	287,979.21	38.52	1,185,553.64	53.84
Excess Revenue over (under) Expenditur	\$ 459,583.23	61.48	\$ 1,016,616.63	46.16

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 690,404.81	\$ 494,226.58	\$ 1,887,704.97	\$ 1,770,298.18
Ambulance Service Charge	55,010.98	68,720.55	305,558.55	328,551.17
Interest Income	2,146.65	0.00	8,906.75	2,277.12
Miscellaneous Revenue	0.00	43.20	0.00	227.60
Total Revenues	<u>747,562.44</u>	<u>562,990.33</u>	<u>2,202,170.27</u>	<u>2,101,354.07</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>747,562.44</u>	<u>562,990.33</u>	<u>2,202,170.27</u>	<u>2,101,354.07</u>
Expenditures				
Salaries	207,849.68	204,635.31	747,330.66	1,011,320.12
Salaries OT	4,906.62	27,249.99	19,847.76	56,963.87
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	15,993.86	17,077.98	57,488.23	78,412.21
Office Supplies	599.09	116.95	4,241.18	1,183.44
Gas & Oil-Fuel	1,012.35	932.57	6,820.55	3,749.41
Bank Charges	100.25	0.00	434.00	0.00
Equipment Purchases	0.00	0.00	146.10	171.78
Dues & Subscriptions	0.00	11.80	506.70	1,096.40
Insurance - General	1,225.83	509.69	19,346.59	12,197.69
Insurance - Employee	39,480.49	22,203.14	189,620.27	109,467.81
Professional Fee	5,400.11	4,316.35	37,786.78	25,547.22
Building Maintenance	987.54	166.27	5,305.34	2,848.75
Equipment Maintenance	6,320.78	2,366.75	33,001.04	26,833.45
Vehicle Maintenance	380.74	176.59	8,552.40	5,249.49
Workers Comp Claims	132.60	0.00	265.20	0.00
Mortgage Interest Payments	135.47	90.31	681.88	454.57
Doctors Fees	30.00	200.00	699.00	387.00
Misc Expenses	105.30	115.53	948.97	373.65
Training & Education	825.62	607.27	7,332.03	5,772.44
Uniforms	1,234.31	864.71	13,752.32	10,671.24
Ambulance Supplies	0.00	0.00	155.44	0.00
Supplies-Cleaning & Maint.	207.30	575.76	2,034.41	1,380.61
Utilities	1,051.27	556.58	6,221.51	3,425.35
Total Expenditures	<u>287,979.21</u>	<u>282,773.55</u>	<u>1,185,553.64</u>	<u>1,360,771.64</u>
Excess Revenue over (under) Expenditur	\$ <u>459,583.23</u>	\$ <u>280,216.78</u>	\$ <u>1,016,616.63</u>	\$ <u>740,582.43</u>

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 690,404.81	\$ 494,226.58	\$ 1,887,704.97	\$ 1,770,298.18
Ambulance Service Charge	0.00	0.00	0.00	70.65
Ambulance Service Charge	55,010.98	68,720.55	305,558.55	328,480.52
Investment Interest	0.00	0.00	2,685.96	2,277.12
Reliance Bank Interest	2,146.65	0.00	6,220.79	0.00
Ambulance Reports	0.00	43.20	0.00	43.20
Misc Revenue	0.00	0.00	0.00	184.40
Total Revenues	747,562.44	562,990.33	2,202,170.27	2,101,354.07
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	747,562.44	562,990.33	2,202,170.27	2,101,354.07
Expenditures				
Salaries-Paramedics	0.00	143,142.62	0.00	709,876.07
Salaries-Fire Chief	4,255.20	1,830.08	15,602.40	9,150.37
Salaries-Deputy Chiefs	19,451.41	7,883.13	76,434.41	34,818.16
Salaries-Admin Assistants	3,048.78	1,265.28	11,275.26	6,326.72
Salaries-Office Manager	2,367.36	956.46	8,680.32	4,782.30
Salaries-EMT/Paramedic	178,726.93	43,036.78	635,338.27	213,810.34
Salaries-Medical Officer	0.00	6,520.96	0.00	32,556.16
Payroll OT-Ambulance	4,906.62	27,249.99	19,847.76	56,963.87
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	15,993.86	17,077.98	57,488.23	78,412.21
Safeguard	0.00	0.00	0.00	133.73
Ambulance Exp Transfer	599.09	116.95	4,241.18	1,049.71
Ambulance Exp Transfer	1,012.35	932.57	6,820.55	3,749.41
Reliance Bank	100.25	0.00	434.00	0.00
Ambulance Exp Transfer	0.00	0.00	146.10	171.78
GSLAFCA-EMS Officers	0.00	0.00	0.00	25.00
Ambulance Transfer	0.00	11.80	506.70	1,071.40
Ambulance Exp Transfer	1,225.83	509.69	19,346.59	12,197.69
Ambulance Exp Transfer	39,480.49	22,203.14	189,620.27	109,467.81
Rognan & Associates	1,050.00	0.00	2,625.00	0.00
ProClaims	1,245.61	4,053.13	12,696.00	19,700.77
Spector, Wolfe, McLaughlin	604.50	164.30	2,478.45	164.30
Lashly & Baer	0.00	0.00	0.00	140.80
Thomas Lang	0.00	0.00	0.00	1,866.00
Darla Sansoucie	0.00	0.00	366.00	130.00
Paylocity	165.97	98.92	964.22	695.25
ArchImages	0.00	0.00	8,791.87	243.36
Lockton	0.00	0.00	1,500.00	1,000.00
Aon Consulting	0.00	0.00	2,601.33	1,606.74
EMS/Mc	2,334.03	0.00	4,827.15	0.00
Professional Fees - END	0.00	0.00	936.76	0.00
Ambulance Transfer	987.54	166.27	5,305.34	2,848.75
Physio-Control	0.00	0.00	6,788.24	7,675.64
Ositech	0.00	0.00	0.00	98.00
Stryker	0.00	0.00	374.41	232.46

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Airgas	345.85	433.21	1,532.93	1,398.14
SSM Health	3,231.61	0.00	4,374.62	66.56
Boundtree	2,743.32	1,473.57	16,806.83	12,152.38
St. Clare Hospital	0.00	252.73	701.50	4,811.30
Commerce Bank-VISA	0.00	0.00	884.74	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	0.00	207.24	70.54	346.90
K&K Car Repair	0.00	0.00	2,466.12	3,029.14
Kelly's Auto Parts	162.61	0.00	523.96	243.08
Purcell Tire	0.00	0.00	1,166.65	679.82
CIT Trucks	0.00	0.00	718.16	207.00
Sunset Auto	0.00	0.00	224.56	124.25
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	16.12	0.00	16.12	0.00
Ambulance Expl Transfer	202.01	176.59	417.25	672.20
Ambulance Exp Transfer	132.60	0.00	265.20	0.00
Reliance Bank	135.47	90.31	681.88	454.57
Ambulance Exp Transfer	30.00	200.00	699.00	387.00
CLIA Laboratory	0.00	0.00	0.00	150.00
Commerce Bank - VISA	0.00	0.00	375.28	0.00
Ambulance Transfer	105.30	115.53	573.69	223.65
Commerce Bank-VISA	220.00	0.00	545.00	835.88
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	225.00	0.00	225.00
Premier Entertainment	330.00	320.00	330.00	320.00
SSM Health	0.00	0.00	260.00	0.00
ASHI	0.00	0.00	20.00	0.00
Ambulance Exp Transfer	275.62	62.27	6,177.03	1,829.76
Ambulance Exp Transfer	1,234.31	864.71	13,752.32	10,671.24
Airgas USA, LLC	0.00	0.00	155.44	0.00
Ambulance Transfer	207.30	575.76	2,034.41	1,380.61
Ambulance Exp Transfer	1,051.27	556.58	6,221.51	3,425.35
Total Expenditures	287,979.21	282,773.55	1,185,553.64	1,360,771.64
Excess Revenues over (under) Expenditu	\$ 459,583.23	\$ 280,216.78	\$ 1,016,616.63	\$ 740,582.43

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

ASSETS

Current Assets		
Reliance Bank	\$	518,877.00
Investments		257,389.20
Taxes Receivable - Current		332,762.86
Due From General		575.40
Interest Receivable		1,510.14
Prepaid Expenses		1,039.00
		<hr/>
Total Current Assets		1,112,153.60
Property and Equipment		<hr/>
Total Property and Equipment		0.00
Other Assets		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>1,112,153.60</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		<hr/>
Total Current Liabilities		0.00
Deferred Inflows of Resources		
Deferred Revenue	\$	137,312.79
		<hr/>
Total Deferred Inflows of Resources		137,312.79
		<hr/>
Total Liabilities		137,312.79
Fund Balance		
Nonspendable- Prepaid Expense		1,039.00
Fund Balance - Unrestricted		0.05
Fund Balance - Restricted		865,031.00
Excess Revenue over (under) Ex		108,770.76
		<hr/>
Total Fund Balance		974,840.81
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	<u>1,112,153.60</u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 115,010.76	99.67	\$ 314,462.43	99.73
Interest Income	377.13	0.33	859.64	0.27
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Total Revenues	115,387.89	100.00	315,322.07	100.00
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Cost of Sales				
	<hr/>		<hr/>	
Total Cost of Sales	0.00	0.00	0.00	0.00
	<hr/>		<hr/>	
Gross Profit	115,387.89	100.00	315,322.07	100.00
	<hr/>		<hr/>	
Expenditures				
Dispatching Services	0.00	0.00	178,771.51	56.69
Telephone Expenses	1,046.87	0.91	6,168.48	1.96
Communication Expense	3,351.74	2.90	21,611.32	6.85
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Total Expenditures	4,398.61	3.81	206,551.31	65.50
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Excess Revenue over (under) Expenditur	\$ 110,989.28	96.19	\$ 108,770.76	34.50
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Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Five Months Ending May 31, 2018

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 115,010.76	99.67	\$ 314,462.43	99.73
Investment Interest	0.00	0.00	239.73	0.08
Reliance Bank Interest	377.13	0.33	619.91	0.20
Total Revenues	<u>115,387.89</u>	100.00	<u>315,322.07</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>115,387.89</u>	100.00	<u>315,322.07</u>	100.00
Expenditures				
Dispatching Services	0.00	0.00	178,771.51	56.69
Charter Communications	1,065.01	0.92	5,292.87	1.68
Verizon	(571.84)	(0.50)	(571.84)	(0.18)
AT&T	731.70	0.63	2,256.45	0.72
Telephone Reimbursements	(178.00)	(0.15)	(809.00)	(0.26)
Charter Communications	1,000.00	0.87	5,000.00	1.59
Pfizinger Graphics	0.00	0.00	820.00	0.26
First Watch	0.00	0.00	575.50	0.18
Commerce Bank-VISA	594.47	0.52	1,413.36	0.45
Miken Technologies	1,364.67	1.18	9,358.34	2.97
CCE-911	0.00	0.00	1,460.20	0.46
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	392.60	0.34	950.10	0.30
Kimberly Smith	0.00	0.00	53.98	0.02
Total Expenditures	<u>4,398.61</u>	3.81	<u>206,551.31</u>	65.50
Excess Revenue over (under) Expenditur	<u>\$ 110,989.28</u>	96.19	<u>\$ 108,770.76</u>	34.50

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 115,010.76	\$ 82,483.78	\$ 314,462.43	\$ 295,453.32
Interest Income	377.13	465.54	859.64	1,400.71
Total Revenues	<u>115,387.89</u>	<u>82,949.32</u>	<u>315,322.07</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>115,387.89</u>	<u>82,949.32</u>	<u>315,322.07</u>	<u>296,854.03</u>
Expenditures				
Dispatching Services	0.00	0.00	178,771.51	165,687.52
Telephone Expenses	1,046.87	1,693.71	6,168.48	8,328.35
Communication Expense	3,351.74	7,409.36	21,611.32	34,097.82
Depreciated Assets	0.00	0.00	0.00	762.27
Total Expenditures	<u>4,398.61</u>	<u>9,103.07</u>	<u>206,551.31</u>	<u>208,875.96</u>
Excess Revenue over (under) Expenditur	\$ <u>110,989.28</u>	\$ <u>73,846.25</u>	\$ <u>108,770.76</u>	\$ <u>87,978.07</u>

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 115,010.76	\$ 82,483.78	\$ 314,462.43	\$ 295,453.32
Investment Interest	0.00	465.54	239.73	1,400.71
Reliance Bank Interest	377.13	0.00	619.91	0.00
Total Revenues	<u>115,387.89</u>	<u>82,949.32</u>	<u>315,322.07</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>115,387.89</u>	<u>82,949.32</u>	<u>315,322.07</u>	<u>296,854.03</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	0.00	0.00	762.27
Charter Communications	1,065.01	1,054.10	5,292.87	5,198.36
Verizon	(571.84)	816.61	(571.84)	4,139.99
AT&T	731.70	0.00	2,256.45	0.00
Telephone Reimbursements	(178.00)	(177.00)	(809.00)	(1,010.00)
Charter Communications	1,000.00	1,000.00	5,000.00	5,000.00
Pfizinger Graphics	0.00	0.00	820.00	2,633.00
Verizon	0.00	400.19	0.00	1,928.07
First Watch	0.00	0.00	575.50	2,302.00
Commerce Bank-VISA	594.47	117.50	1,413.36	329.44
Vinyl Images	0.00	0.00	0.00	168.23
Miken Technologies	1,364.67	1,216.67	9,358.34	10,215.08
Image Trend	0.00	1,875.00	0.00	7,675.00
Sentinel	0.00	0.00	0.00	1,047.00
CCE-911	0.00	2,800.00	1,460.20	2,800.00
Sikich	0.00	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	392.60	0.00	950.10	0.00
Kimberly Smith	0.00	0.00	53.98	0.00
Total Expenditures	<u>4,398.61</u>	<u>9,103.07</u>	<u>206,551.31</u>	<u>208,875.96</u>
Excess Revenues over (under) Expenditu	\$ <u>110,989.28</u>	\$ <u>73,846.25</u>	\$ <u>108,770.76</u>	\$ <u>87,978.07</u>

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

ASSETS

Current Assets		
Reliance Bank - 2944	\$	2,005.74
Investments		31,207,312.66
Investments-Emp DC Plan		6,417,484.42
Taxes Receivable - Current		667,691.21
Due From General		0.14
		<hr/>
Total Current Assets		38,294,494.17
Property and Equipment		<hr/>
Total Property and Equipment		0.00
Other Assets		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>38,294,494.17</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Amount Due - Emp DC Plan	\$	6,417,484.42
		<hr/>
Total Current Liabilities		6,417,484.42
Deferred Inflows of Resources		
Deferred Revenue		275,519.16
		<hr/>
Total Deferred Inflows of Resources		275,519.16
		<hr/>
Total Liabilities		6,693,003.58
Fund Balance		
Held in Trust for Emp Retire		31,914,058.09
Excess Revenue over (under) Ex		(312,567.50)
		<hr/>
Total Fund Balance		31,601,490.59
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	<u>38,294,494.17</u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 230,702.05	100.00	\$ 630,785.59	55.78
Interest Income	5.74	0.00	23.50	0.00
Overhead Transfer	0.00	0.00	500,000.00	44.22
Total Revenues	<u>230,707.79</u>	<u>100.00</u>	<u>1,130,809.09</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>230,707.79</u>	<u>100.00</u>	<u>1,130,809.09</u>	<u>100.00</u>
Expenditures				
Benefit Payments	<u>240,596.84</u>	<u>104.29</u>	<u>1,443,376.59</u>	<u>127.64</u>
Total Expenditures	<u>240,596.84</u>	<u>104.29</u>	<u>1,443,376.59</u>	<u>127.64</u>
Excess Revenue over (under) Expenditur	\$ <u>(9,889.05)</u>	<u>(4.29)</u>	\$ <u>(312,567.50)</u>	<u>(27.64)</u>

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

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 230,702.05	100.00	\$ 630,785.59	55.78
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Overhead Transfer	0.00	0.00	500,000.00	44.22
Total Revenues	<u>230,707.79</u>	<u>100.00</u>	<u>1,130,809.09</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>230,707.79</u>	<u>100.00</u>	<u>1,130,809.09</u>	<u>100.00</u>
Expenditures				
Voya	<u>240,596.84</u>	<u>104.29</u>	<u>1,443,376.59</u>	<u>127.64</u>
Total Expenditures	<u>240,596.84</u>	<u>104.29</u>	<u>1,443,376.59</u>	<u>127.64</u>
Excess Revenue over (under) Expenditur	\$ <u>(9,889.05)</u>	<u>(4.29)</u>	\$ <u>(312,567.50)</u>	<u>(27.64)</u>

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 230,702.05	\$ 164,967.55	\$ 630,785.59	\$ 590,906.64
Interest Income	5.74	0.00	23.50	0.00
Overhead Transfer	0.00	0.00	500,000.00	0.00
Total Revenues	<u>230,707.79</u>	<u>164,967.55</u>	<u>1,130,809.09</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>230,707.79</u>	<u>164,967.55</u>	<u>1,130,809.09</u>	<u>590,906.64</u>
Expenditures				
Benefit Payments	<u>240,596.84</u>	<u>178,007.60</u>	<u>1,443,376.59</u>	<u>910,447.28</u>
Total Expenditures	<u>240,596.84</u>	<u>178,007.60</u>	<u>1,443,376.59</u>	<u>910,447.28</u>
Excess Revenue over (under) Expenditur	\$ <u>(9,889.05)</u>	\$ <u>(13,040.05)</u>	\$ <u>(312,567.50)</u>	\$ <u>(319,540.64)</u>

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 230,702.05	\$ 164,967.55	\$ 630,785.59	\$ 590,906.64
Reliance Bank Interest	5.74	0.00	23.50	0.00
Overhead Transfer	0.00	0.00	500,000.00	0.00
Total Revenues	<u>230,707.79</u>	<u>164,967.55</u>	<u>1,130,809.09</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>230,707.79</u>	<u>164,967.55</u>	<u>1,130,809.09</u>	<u>590,906.64</u>
Expenditures				
Voya	<u>240,596.84</u>	<u>178,007.60</u>	<u>1,443,376.59</u>	<u>910,447.28</u>
Total Expenditures	<u>240,596.84</u>	<u>178,007.60</u>	<u>1,443,376.59</u>	<u>910,447.28</u>
Excess Revenues over (under) Expenditu	\$ <u>(9,889.05)</u>	\$ <u>(13,040.05)</u>	\$ <u>(312,567.50)</u>	\$ <u>(319,540.64)</u>