

Fenton Fire Protection District

Financial Statements
~
April 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 April 30, 2018, and the related statements of revenues and expenses - modified accrual basis for the year then ended December 31, 2018. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the accompanying general purpose financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these general purpose financial statements.

Management has elected to omit substantially all the disclosures ordinarily included in general purpose financial statements prepared in accordance with the modified accrual basis of accounting. If the omitted disclosures were included in the general purpose financial statements, they might influence the user's conclusions about the Fire Protection District's assets, liabilities, fund balance, revenues, and expenses. Accordingly, the general purpose financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Fenton Fire Protection District.

Rognan & Associates

ROGNAN & ASSOCIATES
St. Louis, MO

May 21, 2018

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

APRIL 30, 2018	PERCENTAGE	GENERAL	OVER	AMBULANCE	OVER
PAGE 2 ✓	GAUGE	ACTUAL	(UNDER)	ACTUAL	(UNDER)
January	8.30	9.22	0.92	7.35	(0.95)
February	16.70	15.54	(1.16)	14.34	(2.36)
March	25.00	27.77	2.77	21.73	(3.27)
✓ April	33.30	34.02	0.72	28.56	(4.74) ✓
May	41.70				
June	50.00				
July	58.30				
August	66.60				
September	75.00				
October	83.30				
November	91.60				
December	100.00				
(\$89,016)	1%	\$83,246	\$59,937	\$31,425	(\$148,953)
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

			APRIL 30, 2018	PAGE 3
GENERAL + AMBULANCE FUND COMBINED				
ACTUAL - COMPARED TO BUDGET			OVER (UNDER)	% OF
	ACTUAL	BUDGET	BUDGET	BUDGET
REVENUES				
Tax collections	\$5,301,402	\$12,812,589	(\$7,511,187)	41.38%
Building and other permits	45,503	100,000	(54,497)	45.50%
Ambulance fees, net	250,548	750,000	(499,452)	33.41%
Interest	27,413	45,000	(17,587)	60.92%
Miscellaneous revenue	3,515	8,500	(4,985)	41.35%
Rental income	5,800	17,400	(11,600)	33.33%
Financing Source - Loan Proceeds	0	0	0	
TOTAL REVENUES	\$5,634,181	\$13,733,489	(\$8,099,308)	41.03%
EXPENDITURES				
Bank service charges	\$528	\$1,500	(\$972)	35.20%
Building maintenance	14,348	65,464	(51,116)	21.92%
Depreciated assets - capital assets	334,642	595,992	(261,350)	56.15%
Doctors fees & medical exams	2,230	24,000	(21,770)	9.29%
Dues and subscriptions	1,849	23,060	(21,211)	8.02%
Election expenses	23,757	30,000	(6,243)	79.19%
Equipment maintenance & expensed	41,460	165,695	(124,235)	25.02%
Equipment purchases and replacement	2,572	0	2,572	
Gasoline and oil	19,360	50,500	(31,140)	38.34%
Insurance - employee - medical & dental	498,712	1,780,326	(1,281,614)	28.01%
Insurance - general	60,045	348,500	(288,455)	17.23%
Mortgage interest payments/expense	1,821	5,600	(3,779)	32.52%
Miscellaneous expenses	2,608	13,250	(10,642)	19.68%
Lease expenses - principal & interest	0	91,000	(91,000)	0.00%
Office supplies and expenses	12,140	25,800	(13,660)	47.05%
Payroll taxes	140,736	496,000	(355,264)	28.37%
Professional fees & services	73,235	219,500	(146,265)	33.36%
Rental Management Fee/repairs	464	5,200	(4,736)	8.92%
Salaries	1,881,305	6,661,500	(4,780,195)	28.24%
Salaries - OT	0	0	0	
Supplies - cleaning & laundry	6,245	15,000	(8,755)	41.63%
Training and education	26,941	104,751	(77,810)	25.72%
Uniforms	41,727	100,000	(58,273)	41.73%
Utilities	17,234	51,400	(34,166)	33.53%
Vehicle maintenance & repairs	24,939	88,000	(63,061)	28.34%
Work Comp Claims	442	5,000	(4,558)	8.84%
Pension Contribution	500,000	500,000	0	100.00%
TOTAL EXPENDITURES	\$3,729,340	\$11,467,038	(\$7,737,698)	32.52%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,904,841	\$2,266,451	(\$361,610)	84.05%
General/Ambulance/Pension Overhead Transfer				
	\$0	\$0	\$0	
USE OF DISTRICT RESERVES				
	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,904,841	\$2,266,451	(\$361,610)	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

			APRIL 30, 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	\$5,301,402	\$3,725,222	\$1,576,180	✓ 42.31%
Building and other permits	45,503	35,594	9,909	✓ 27.84%
Ambulance fees, net	250,548	190,253	60,295	✓ 31.69%
Interest	27,413	3,542	23,871	✓ 673.94%
Miscellaneous revenue	3,515	1,265	2,250	177.87%
Rental income	5,800	5,800	0	0.00%
Financing Source - Loan Proceeds	0	370,816	(370,816)	✓
TOTAL REVENUES	\$5,634,181	\$4,332,492	\$1,301,689	✓ 30.04%
EXPENDITURES				
Bank service charges	\$528	\$199	\$329	165.33%
Building maintenance	14,348	13,412	936	✓ 6.98%
Depreciated assets - capital assets	334,642	370,526	(35,884)	✓ -9.68%
Doctors fees & medical exams	2,230	935	1,295	138.50%
Dues and subscriptions	1,849	5,531	(3,682)	-66.57%
Election expenses	23,757	14,876	8,881	✓ 59.70%
Equipment maintenance & expensed	41,460	30,277	11,183	✓ 36.94%
Equipment purchases and replacement	2,572	4,659	(2,087)	-44.80%
Gasoline and oil	19,360	14,084	5,276	✓ 37.46%
Insurance - employee - medical & dental	498,712	436,103	62,609	✓ 14.36%
Insurance - general	60,045	58,440	1,605	2.75%
Mortgage interest payments/expense	1,821	1,821	0	0.00%
Miscellaneous expenses	2,608	761	1,847	242.71%
Lease expenses - principal & interest	0	1,740	(1,740)	
Office supplies and expenses	12,140	6,012	6,128	101.93%
Payroll taxes	140,736	132,313	8,423	✓ 6.37%
Professional fees & services	73,235	42,989	30,246	✓ 70.36%
Rental Management Fee/repairs	464	464	0	0.00%
Salaries	1,831,501	1,702,233	129,268	✓ 7.59%
Salaries - OT	49,804	61,637	(11,833)	✓ -19.20%
Supplies - cleaning & laundry	6,245	4,024	2,221	✓ 55.19%
Training and education	26,941	12,107	14,834	✓ 122.52%
Uniforms	41,727	49,033	(7,306)	-14.90%
Utilities	17,234	14,342	2,892	✓ 20.16%
Vehicle maintenance & repairs	24,939	52,707	(27,768)	✓ -52.68%
Work Comp Claims	442	0	442	✓
Pension Contribution	500,000		500,000	✓
TOTAL EXPENDITURES	\$3,729,340	\$3,031,225	\$698,115	✓ 23.03%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,904,841	\$1,301,267	\$603,574	146.38%
General/Ambulance/Pension Overhead Transfer	\$0	\$0	\$0	
USE OF DISTRICT RESERVES	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,904,841	\$1,301,267	\$603,574	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET - ALL	FUNDS			APRIL 30, 2018	PAGE 5
			GENERAL +			
	GENERAL	AMBULANCE	AMBULANCE	DISPATCH	PENSION	TOTAL
REVENUES						
Tax collections	\$9,919,033	\$2,893,556	\$12,812,589	\$481,873	\$967,499	\$14,261,961
Building and other permits	100,000		100,000			100,000
Ambulance fees, net		750,000	750,000			750,000
Interest	35,000	10,000	45,000	2,000		47,000
Miscellaneous revenue	8,000	500	8,500		500,000	508,500
Rental income	17,400		17,400			17,400
Financing Source - Loan Proceeds	0		0			0
TOTAL REVENUES	\$10,079,433	\$3,654,056	\$13,733,489	\$483,873	\$1,467,499	\$15,684,861
EXPENDITURES						
Bank service charges	\$1,500	\$0	\$1,500			\$1,500
Building maintenance	45,825	19,639	65,464			65,464
Depreciated assets - capital assets	588,692	7,300	595,992	12,900		608,892
Doctors fees & medical exams	16,800	7,200	24,000			24,000
Dues and subscriptions	16,762	6,298	23,060			23,060
Election expenses	21,000	9,000	30,000			30,000
Equipment maintenance & expensed	80,975	84,720	165,695			165,695
Equipment purchases and replacement	0	0	0			0
Gasoline and oil	35,350	15,150	50,500			50,500
Insurance - employee - medical & dental	1,246,228	534,098	1,780,326			1,780,326
Insurance - general	243,950	104,550	348,500			348,500
Mortgage interest payments/expense	3,920	1,680	5,600			5,600
Miscellaneous expenses	8,975	4,275	13,250			13,250
Lease expenses - principal & interest	91,000	0	91,000			91,000
Office supplies and expenses	20,610	5,190	25,800			25,800
Payroll taxes	347,200	148,800	496,000			496,000
Professional fees & services	110,950	108,550	219,500			219,500
Rental Management Fee/repairs	5,200	0	5,200			5,200
Salaries	4,695,660	1,965,840	6,661,500			6,661,500
Salaries - OT	0	0	0			0
Supplies - cleaning & laundry	10,500	4,500	15,000			15,000
Training and education	55,090	49,661	104,751			104,751
Uniforms	70,000	30,000	100,000			100,000
Utilities	35,980	15,420	51,400	114,100		165,500
Vehicle maintenance & repairs	68,900	19,100	88,000			88,000
Work Comp Claims	3,500	1,500	5,000			5,000
Dispatch - CCE-911				358,000		358,000
Pension Contribution	500,000		500,000		1,467,499	1,967,499
TOTAL EXPENDITURES	\$8,324,567	\$3,142,471	\$11,467,038	\$485,000	\$1,467,499	\$13,419,537
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)	\$1,754,866	\$511,585	\$2,266,451	(\$1,127)	\$0	\$2,265,324
General/Ambulance/Pension Overhead Transfer	\$0		\$0			\$0
USE OF DISTRICT RESERVES	\$0	\$0	\$0	\$1,127	\$0	\$1,127
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)	\$1,754,866	\$511,585	\$2,266,451	\$0	\$0	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	ACTUAL - ALL	FUNDS			APRIL 30, 2018	PAGE 6
			GENERAL +			
	GENERAL	AMBULANCE	AMBULANCE	DISPATCH	PENSION	TOTAL
REVENUES						
Tax collections	\$4,104,102	\$1,197,300	\$5,301,402	\$199,452	\$400,084	\$5,900,938
Building and other permits	45,503		45,503			45,503
Ambulance fees, net		250,548	250,548			250,548
Interest	20,653	6,760	27,413	483	18	27,914
Miscellaneous revenue	3,515	0	3,515		500,000	503,515
Rental income	5,800		5,800			5,800
Lease expenses - principal & interest	0		0			0
TOTAL REVENUES	\$4,179,573	\$1,454,608	\$5,634,181	\$199,935	\$900,102	\$6,734,218
EXPENDITURES						
Bank service charges	\$194	\$334	\$528			\$528
Building maintenance	10,030	4,318	14,348			14,348
Depreciated assets - capital assets	318,734	15,908	334,642	0		334,642
Doctors fees & medical exams	1,561	669	2,230			2,230
Dues and subscriptions	1,342	507	1,849			1,849
Election expenses	16,630	7,127	23,757			23,757
Equipment maintenance & expensed	14,780	26,680	41,460			41,460
Equipment purchases and replacement	2,426	146	2,572			2,572
Gasoline and oil	13,552	5,808	19,360			19,360
Insurance - employee - medical & dental	348,572	150,140	498,712			498,712
Insurance - general	41,924	18,121	60,045			60,045
Mortgage interest payments/expense	1,275	546	1,821			1,821
Miscellaneous expenses	1,764	844	2,608			2,608
Lease expenses - principal & interest	0	0	0			0
Office supplies and expenses	8,498	3,642	12,140			12,140
Payroll taxes	99,242	41,494	140,736			140,736
Professional fees & services	40,848	32,387	73,235			73,235
Rental Management Fee/repairs	464	0	464			464
Salaries	1,326,883	554,422	1,881,305			1,881,305
Salaries - OT	0	0	0			0
Supplies - cleaning & laundry	4,263	1,982	6,245			6,245
Training and education	20,435	6,506	26,941			26,941
Uniforms	29,209	12,518	41,727			41,727
Utilities	12,064	5,170	17,234	23,382		40,616
Vehicle maintenance & repairs	16,767	8,172	24,939			24,939
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	\$2,831,768	\$897,574	3,729,340	\$202,154	\$1,202,780	\$5,134,274
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)	\$1,347,807	\$557,034	\$1,904,841	(\$2,219)	(\$302,678)	\$1,599,944
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)	\$1,347,807	\$557,034	\$1,904,841	(\$2,219)	(\$302,678)	\$1,599,944

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS					
	OVER (UNDER) BUDGET				APRIL 30, 2018	PAGE 7
			GENERAL +			
	GENERAL	AMBULANCE	AMBULANCE	DISPATCH	PENSION	TOTAL
REVENUES						
Tax collections	(\$5,814,931)	(\$1,696,256)	(\$7,511,187)	(\$282,421)	(\$567,415)	(\$8,361,023)
Building and other permits	(54,497)	0	(54,497)	0	0	(54,497)
Ambulance fees, net	0	(499,452)	(499,452)	0	0	(499,452)
Interest	(14,347)	(3,240)	(17,587)	(1,517)	18	(19,086)
Miscellaneous revenue	(4,485)	(500)	(4,985)	0	0	(4,985)
Rental income	(11,600)	0	(11,600)	0	0	(11,600)
Financing Source - Loan Proceeds	0	0	0	0	0	0
TOTAL REVENUES	(\$5,899,860)	(\$2,199,448)	(\$8,099,308)	(\$283,938)	(\$567,397)	(\$8,950,643)
EXPENDITURES						
Bank service charges	(\$1,306)	\$334	(\$972)	\$0	\$0	(\$972)
Building maintenance	(35,795)	(15,321)	(51,116)	0	0	(51,116)
Depreciated assets - capital assets	(269,958)	8,608	(261,350)	(12,900)	0	(274,250)
Doctors fees & medical exams	(15,239)	(6,531)	(21,770)	0	0	(21,770)
Dues and subscriptions	(15,420)	(5,791)	(21,211)	0	0	(21,211)
Election expenses	(4,370)	(1,873)	(6,243)	0	0	(6,243)
Equipment maintenance & expensed	(66,195)	(58,040)	(124,235)	0	0	(124,235)
Equipment purchases and replacement	2,426	146	2,572	0	0	2,572
Gasoline and oil	(21,798)	(9,342)	(31,140)	0	0	(31,140)
Insurance - employee - medical & dental	(897,656)	(383,958)	(1,281,614)	0	0	(1,281,614)
Insurance - general	(202,026)	(86,429)	(288,455)	0	0	(288,455)
Mortgage interest payments/expense	(2,645)	(1,134)	(3,779)	0	0	(3,779)
Miscellaneous expenses	(7,211)	(3,431)	(10,642)	0	0	(10,642)
Lease expenses - principal & interest	(91,000)	0	(91,000)	0	0	(91,000)
Office supplies and expenses	(12,112)	(1,548)	(13,660)	0	0	(13,660)
Payroll taxes	(247,958)	(107,306)	(355,264)	0	0	(355,264)
Professional fees & services	(70,102)	(76,163)	(146,265)	0	0	(146,265)
Rental Management Fee/repairs	(4,736)	0	(4,736)	0	0	(4,736)
Salaries	(3,368,777)	(1,411,418)	(4,780,195)	0	0	(4,780,195)
Salaries - OT	0	0	0	0	0	0
Supplies - cleaning & laundry	(6,237)	(2,518)	(8,755)	0	0	(8,755)
Training and education	(34,655)	(43,155)	(77,810)	0	0	(77,810)
Uniforms	(40,791)	(17,482)	(58,273)	0	0	(58,273)
Utilities	(23,916)	(10,250)	(34,166)	(90,718)	0	(124,884)
Vehicle maintenance & repairs	(52,133)	(10,928)	(63,061)	0	0	(63,061)
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	(\$5,492,801)	(\$2,244,897)	(\$7,737,698)	(\$282,846)	(\$264,719)	(\$8,285,263)
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)	(\$407,059)	\$45,449	(\$361,610)	(\$1,092)	(\$302,678)	(\$665,380)

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS					
	PERCENT OF BUDGET USED					
					APRIL 30, 2018	PAGE 8
			GENERAL +			
	GENERAL	AMBULANCE	AMBULANCE	DISPATCH	PENSION	TOTAL
REVENUES						
Tax collections	41.38%	41.38%	41.38%	41.39%	41.35%	41.38%
Building and other permits	45.50%		45.50%			45.50%
Ambulance fees, net		33.41%	33.41%			33.41%
Interest	59.01%	67.60%	60.92%	24.15%		59.39%
Miscellaneous revenue	43.94%	0.00%	41.35%			99.02%
Rental income	33.33%		33.33%			33.33%
Financing Source - Loan Proceeds						
TOTAL REVENUES	41.47%	39.81%	41.03%	41.32%	61.34%	42.93%
EXPENDITURES						
Bank service charges	12.93%		35.20%			35.20%
Building maintenance	21.89%	21.99%	21.92%			21.92%
Depreciated assets - capital assets	54.14%	✓ 217.92%	✓ 56.15%	✓ 0.00%		54.96%
Doctors fees & medical exams	9.29%	9.29%	9.29%			9.29%
Dues and subscriptions	8.01%	8.05%	8.02%	✓		8.02%
Election expenses	79.19%	✓ 79.19%	✓ 79.19%	✓		79.19%
Equipment maintenance & expensed	18.25%	31.49%	25.02%			25.02%
Equipment purchases and replacement				✓		
Gasoline and oil	38.34%	✓ 38.34%	✓ 38.34%	✓		38.34%
Insurance - employee - medical & dental	27.97%	28.11%	28.01%			28.01%
Insurance - general	17.19%	17.33%	17.23%			17.23%
Mortgage interest payments/expense	32.53%	32.50%	32.52%			32.52%
Miscellaneous expenses	19.65%	19.74%	19.68%			19.68%
Lease expenses - principal & interest	0.00%		0.00%			0.00%
Office supplies and expenses	41.23%	✓ 70.17%	✓ 47.05%	✓		47.05%
Payroll taxes	28.58%	✓ 27.89%	28.37%	✓		28.37%
Professional fees & services	36.82%	✓ 29.84%	33.36%	✓		33.36%
Rental Management Fee/repairs	8.92%		8.92%			8.92%
Salaries	28.26%	28.20%	28.24%			28.24%
Salaries - OT						
Supplies - cleaning & laundry	40.60%	✓ 44.04%	✓ 41.63%	✓		41.63%
Training and education	37.09%	✓ 13.10%	25.72%	✓		25.72%
Uniforms	41.73%	✓ 41.73%	✓ 41.73%	✓		41.73%
Utilities	33.53%	✓ 33.53%	✓ 33.53%	✓ 20.49%		24.54%
Vehicle maintenance & repairs	24.34%	42.79%	✓ 28.34%	✓		28.34%
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	34.02%	✓ 28.56%	✓ 32.52%	✓ 41.68%	81.96%	✓ 0.00%
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)						

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	GENERAL FUND		APRIL 30, 2018	PAGE 9
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$4,104,102	\$9,919,033	(\$5,814,931)	41.38%
Building and other permits	45,503	100,000	(54,497)	45.50%
Interest	20,653	35,000	(14,347)	59.01%
Miscellaneous revenue	3,515	8,000	(4,485)	43.94%
Rental income	5,800	17,400	(11,600)	33.33%
Financing Source - Loan Proceeds	0	0	0	
TOTAL REVENUES	\$4,179,573	\$10,079,433	(\$5,899,860)	41.47%
EXPENDITURES				
Bank service charges	\$194	\$1,500	(\$1,306)	12.93%
Building maintenance	10,030	45,825	(35,795)	21.89%
Depreciated assets - capital assets	318,734	588,692	(269,958)	54.14%
Doctors fees & medical exams	1,561	16,800	(15,239)	9.29%
Dues and subscriptions	1,342	16,762	(15,420)	8.01%
Election expenses	16,630	21,000	(4,370)	79.19%
Equipment maintenance & expensed	14,780	80,975	(66,195)	18.25%
Equipment purchases and replacement	2,426		2,426	
Gasoline and oil	13,552	35,350	(21,798)	38.34%
Insurance - employee - medical & dental	348,572	1,246,228	(897,656)	27.97%
Insurance - general	41,924	243,950	(202,026)	17.19%
Mortgage interest payments/expense	1,275	3,920	(2,645)	32.53%
Miscellaneous expenses	1,764	8,975	(7,211)	19.65%
Lease expenses - principal & interest		91,000	(91,000)	0.00%
Office supplies and expenses	8,498	20,610	(12,112)	41.23%
Payroll taxes	99,242	347,200	(247,958)	28.58%
Pension Contribution	500,000	500,000	0	100.00%
Professional fees & services	40,848	110,950	(70,102)	36.82%
Rental Management Fee/repairs	464	5,200	(4,736)	8.92%
Salaries	1,326,883	4,695,660	(3,368,777)	28.26%
Salaries - OT				
Supplies - cleaning & laundry	4,263	10,500	(6,237)	40.60%
Training and education	20,435	55,090	(34,655)	37.09%
Uniforms	29,209	70,000	(40,791)	41.73%
Utilities	12,064	35,980	(23,916)	33.53%
Vehicle maintenance & repairs	16,767	68,900	(52,133)	24.34%
Work Comp Claims	309	3,500	(3,191)	8.83%
TOTAL EXPENDITURES	\$2,831,766	\$8,324,567	(\$5,492,801)	34.02%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$1,347,807	\$1,754,866	\$407,059	76.80%
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)	\$1,347,807	\$1,754,866	\$407,059	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	AMBULANCE FUND		APRIL 30, 2018	PAGE 10
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$1,197,300	\$2,893,556	(\$1,696,256)	41.38%
Ambulance fees, net	250,548	750,000	(499,452)	33.41%
Interest	6,760	10,000	(3,240)	67.60%
Miscellaneous revenue	0	500	(500)	0.00%
TOTAL REVENUES	\$1,454,608	\$3,654,056	(\$2,199,448)	39.81%
EXPENDITURES				
Bank service charges	\$334	\$0	\$334	
Building maintenance	4,318	19,639	(15,321)	21.99%
Depreciated assets - capital assets	15,908	7,300	8,608	217.92%
Doctors fees & medical exams	669	7,200	(6,531)	9.29%
Dues and subscriptions	507	6,298	(5,791)	8.05%
Election expenses	7,127	9,000	(1,873)	79.19%
Equipment maintenance & expensed	26,680	84,720	(58,040)	31.49%
Equipment purchases and replacement	146		146	
Gasoline and oil	5,808	15,150	(9,342)	38.34%
Insurance - employee - medical & dental	150,140	534,098	(383,958)	28.11%
Insurance - general	18,121	104,550	(86,429)	17.33%
Mortgage interest payments/expense	546	1,680	(1,134)	32.50%
Miscellaneous expenses	844	4,275	(3,431)	19.74%
Lease expenses - principal & interest			0	
Office supplies and expenses	3,642	5,190	(1,548)	70.17%
Payroll taxes	41,494	148,800	(107,306)	27.89%
Professional fees & services	32,387	108,550	(76,163)	29.84%
Rental Management Fee/repairs			0	
Salaries	554,422	1,965,840	(1,411,418)	28.20%
Salaries - OT			0	
Supplies - cleaning & laundry	1,982	4,500	(2,518)	44.04%
Training and education	6,506	49,661	(43,155)	13.10%
Uniforms	12,518	30,000	(17,482)	41.73%
Utilities	5,170	15,420	(10,250)	33.53%
Vehicle maintenance & repairs	8,172	19,100	(10,928)	42.79%
Work Comp Claims	133	1,500	(1,367)	8.87%
TOTAL EXPENDITURES	\$897,574	\$3,142,471	(\$2,244,897)	28.56%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$557,034	\$511,585	\$45,449	0.00%
General/Ambulance Overhead Transfer			0	
USE OF DISTRICT RESERVES	0			
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$557,034	\$511,585	\$45,449	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	PENSION FUND		APRIL 30, 2018	PAGE 11
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$400,084	\$967,499	(\$567,415)	41.35%
Interest	18		18	
General Fund - additional contribution	500,000	500,000	0	
TOTAL REVENUES	\$900,102	\$1,467,499	(\$567,397)	61.34%
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)	(\$302,678)	\$0	(\$302,678)	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	DISPATCH FUND		APRIL 30, 2018	PAGE 12
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$199,452	\$481,873	(\$282,421)	41.39%
Interest	483	2,000	(1,517)	24.15%
TOTAL REVENUES	\$199,935	\$483,873	(\$283,938)	41.32%
EXPENDITURES				
Dispatching fees	\$178,772	\$358,000	(\$179,228)	49.94%
Telephone	5,122	22,700	(17,578)	22.56%
Communication expenses	18,260	91,400	(73,140)	19.98%
Depreciated assets	0	12,900	(12,900)	0.00%
Auditing expense	0		0	
TOTAL EXPENDITURES	\$202,154	\$485,000	(\$282,846)	41.68%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	(\$2,219)	(\$1,127)	(\$1,092)	196.89%
USE OF DISTRICT RESERVES/TRANSFERS	\$0	\$1,127	(\$1,127)	0.00%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	(\$2,219)	\$0	\$0	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	GENERAL FUND		APRIL 30, 2018	PAGE 13
	2018 ACTUAL	2017 ACTUAL	2018-2017 \$ OVER (UNDER)	2018-2017 % OVER (UNDER)
REVENUES				
Tax collections	\$4,104,102	\$2,449,150	\$1,654,952	✓ 67.57%
Building and other permits	45,503	35,594	9,909	✓ 27.84%
Interest	20,653	2,393	18,260	✓ 763.06%
Miscellaneous revenue	3,515	1,193	2,322	194.64%
Rental income	5,800	5,800	0	0.00%
Financing Source - Loan Proceeds	0	370,816	(370,816)	✓
TOTAL REVENUES	\$4,179,573	\$2,864,946	\$1,314,627	✓ 45.89%
EXPENDITURES				
Bank service charges	\$194	\$199	(\$5)	-2.51%
Building maintenance	10,030	10,730	(700)	✓ -6.52%
Depreciated assets - capital assets	318,734	370,236	(51,502)	✓ -13.91%
Doctors fees & medical exams	1,561	748	813	108.69%
Dues and subscriptions	1,342	4,446	(3,104)	-69.82%
Election expenses	16,630	11,901	4,729	39.74%
Equipment maintenance & expensed	14,780	5,810	8,970	154.39%
Equipment purchases and replacement	2,426	4,487	(2,061)	-45.93%
Gasoline and oil	13,552	11,267	2,285	20.28%
Insurance - employee - medical & dental	348,572	348,838	(266)	-0.08%
Insurance - general	41,924	46,752	(4,828)	-10.33%
Mortgage interest payments/expense	1,275	1,457	(182)	-12.49%
Miscellaneous expenses	1,764	503	1,261	250.70%
Lease expenses - principal & interest	0	1,740	(1,740)	
Office supplies and expenses	8,498	4,946	3,552	✓ 71.82%
Payroll taxes	99,242	70,979	28,263	✓ 39.82%
Pension Contribution	500,000		500,000	✓
Professional fees & services	40,848	21,758	19,090	✓ 87.74%
Rental Management Fee/repairs	464	464	0	0.00%
Salaries	1,292,020	895,548	396,472	✓ 44.27%
Salaries - OT	34,863	31,923	2,940	9.21%
Supplies - cleaning & laundry	4,263	3,219	1,044	✓ 32.43%
Training and education	20,435	6,942	13,493	✓ 194.37%
Uniforms	29,209	39,226	(10,017)	✓ -25.54%
Utilities	12,064	11,474	590	✓ 5.14%
Vehicle maintenance & repairs	16,767	47,634	(30,867)	✓ -64.80%
Work Comp Claims	309	0	309	✓
TOTAL EXPENDITURES	\$2,831,766	\$1,953,227	\$878,539	✓ 44.98%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$1,347,807	\$911,719	\$436,088	47.83%
General/Ambulance/Dispatch/Pension OH Transfer	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$1,347,807	\$911,719	\$436,088	47.83%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	AMBULANCE FUND		APRIL 30, 2018	PAGE 14
	2018	2017	2018-2017 \$	2018-2017 %
	ACTUAL	ACTUAL	OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$1,197,300	\$1,276,072	(\$78,772)	✓ -6.17%
Ambulance fees, net	250,548	190,253	60,295	✓ 31.69%
Interest	6,760	1,149	5,611	488.34%
Miscellaneous revenue	0	72	(72)	
TOTAL REVENUES	\$1,454,608	\$1,467,546	(\$12,938)	✓ -0.88%
EXPENDITURES				
Bank service charges	\$334	\$0	\$334	
Building maintenance	4,318	2,682	1,636	61.00%
Depreciated assets - capital assets	15,908	290	15,618	✓
Doctors fees & medical exams	669	187	482	257.75%
Dues and subscriptions	507	1,085	(578)	-53.27%
Election expenses	7,127	2,975	4,152	139.56%
Equipment maintenance & expensed	26,680	24,467	2,213	9.04%
Equipment purchases and replacement	146	172	(26)	-15.12%
Gasoline and oil	5,808	2,817	2,991	106.18%
Insurance - employee - medical & dental	150,140	87,265	62,875	✓ 72.05%
Insurance - general	18,121	11,688	6,433	55.04%
Mortgage interest payments/expense	546	364	182	50.00%
Miscellaneous expenses	844	258	586	227.13%
Lease expenses - principal & interest	0		0	
Office supplies and expenses	3,642	1,066	2,576	✓ 241.65%
Payroll taxes	41,494	61,334	(19,840)	✓ -32.35%
Professional fees & services	32,387	21,231	11,156	✓ 52.55%
Rental Management Fee/repairs	0		0	
Salaries	539,481	806,685	(267,204)	✓ -33.12%
Salaries - OT	14,941	29,714	(14,773)	✓
Supplies - cleaning & laundry	1,982	805	1,177	146.21%
Training and education	6,506	5,165	1,341	25.96%
Uniforms	12,518	9,807	2,711	27.64%
Utilities	5,170	2,868	2,302	80.26%
Vehicle maintenance & repairs	8,172	5,073	3,099	61.09%
Work Comp Claims	133	0	133	
TOTAL EXPENDITURES	\$897,574	\$1,077,998	(\$180,424)	✓ -16.74%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$557,034	\$389,548	\$167,486	✓ 42.99%
General/Ambulance/Dispatch Overhead Transfer				
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$557,034	\$389,548	\$167,486	✓ 42.99%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

			APRIL 30, 2018	PAGE 15
CASH RESERVES AS OF	ACTUAL	ACTUAL	2018-2017 \$	2018-2017 %
APRIL 30, 2018	APRIL 30, 2018	APRIL 30, 2017	OVER (UNDER)	OVER (UNDER)
GENERAL FUND:				
Commerce Bank - 0239	\$1,784,285.55	\$3,988,001.99	(\$2,203,716.44)	-55.26%
Reliance Bank	4,495,140.62		4,495,140.62	
Commerce Bank - FSA - 3217	9,270.84	10,075.95	(805.11)	-7.99%
Reliance Bank - FSA	5,936.33		5,936.33	
Commerce Bank - HRA - 0938	2,627.42	11,947.66	(9,320.24)	-78.01%
Reliance Bank - HRA	862.50		862.50	
Commerce Bank - Rental Property	5,889.87	13,353.37	(7,463.50)	-55.89%
Reliance Bank - Rental Property	2,671.21		2,671.21	
Investment account - various	1,311,524.61	1,900,691.73	(589,167.12)	-31.00%
Petty Cash	185.00	185.00	0.00	0.00%
TOTAL GENERAL FUND CASH BALANCES	\$7,618,393.95	\$5,924,255.70	\$1,694,138.25	28.60%
AMBULANCE FUND:				
Commerce Bank - 3844	\$362,612.47	\$1,396,222.00	(\$1,033,609.53)	-74.03%
Reliance Bank	1,583,529.74		1,583,529.74	
Investment account	770,666.72	1,260,775.98	(490,109.26)	-38.87%
TOTAL AMBULANCE FUND CASH BALANCES	\$2,716,808.93	\$2,656,997.98	\$59,810.95	2.25%
TOTAL OPERATING FUND CASH BALANCES	\$10,335,202.88	\$8,581,253.68	\$1,753,949.20	20.44%

2018

Average Rate

0.657% 0.667% 0.725% 0.888% #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	3644	Ambulance Fund	0.000%	0.000%	0.000%	0.000%	0.000%							
Fenton FPD	Dispatch	Commerce	7367	Dispatching Fund	0.000%	0.000%	0.000%	0.000%	0.000%							
Fenton FPD	Pension	Commerce	2360	Pension System of Fenton FPD	0.000%	0.000%	0.000%	0.000%	0.000%							
Fenton FPD	General	Commerce	3217	FSA	0.000%	0.000%	0.000%	0.000%	0.000%							
Fenton FPD	General	Commerce	938	HRA	0.000%	0.000%	0.000%	0.000%	0.000%							
Fenton FPD	General	Commerce	498	Rental Property	0.000%	0.000%	0.000%	0.000%	0.000%							
Fenton FPD	General	Commerce	239	General Fund	0.000%	0.000%	0.000%	0.000%	0.000%							
Fenton FPD	General	Commerce	2056	Money Market	0.100%	0.000%	0.000%	0.000%	0.000%							
Fenton FPD	Ambulance	Meramec Valley Bank	3181	Ambulance	0.000%	1.210%	1.360%	1.360%	1.360%							
Fenton FPD	General	Reliance Bank	3207	General	0.000%	1.210%	1.360%	1.360%	1.360%							
Fenton FPD	Pension	Reliance Bank	2944	Pension	n/a	n/a	1.360%	1.360%	1.360%							
Fenton FPD	Dispatch	Reliance Bank	3165	Dispatch	n/a	n/a	1.360%	1.360%	1.360%							
Fenton FPD	General	Reliance Bank	3371	Rental Property	n/a	n/a	1.360%	1.360%	1.360%							
Fenton FPD	General	Reliance Bank	3363	Health Reimbursement	n/a	n/a	1.360%	1.360%	1.360%							
Fenton FPD	General	Reliance Bank	2369	Flexible Spending	n/a	n/a	1.360%	1.360%	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:

BankRate.com

Superior

BauerFinancial.com

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
	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

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

EMERGENCY CALLS

2018 Calls		
Fire	EMS	TOTAL
82	345	427
53	308	361
58	347	405
64	306	370
		-
		-
		-
		-
		-
		-
257	1,306	1,563
64.25	326.50	390.75

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

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
↑ 1	↓ -27	↓ -26
↑ 21	↑ 122	↑ 143
↓ -7	↑ 18	↑ 10

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

DIFFERENCE Percentage		
Fire	EMS	Total
↑ 46%	↑ 16%	↑ 21%
↓ -20%	↑ 19%	↑ 11%
↑ 14%	↑ 18%	↑ 17%
↑ 2%	↓ -8%	↓ -7%
↑ 2%	↑ 3%	↑ 3%
↓ -10%	↑ 6%	↑ 3%

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

ASSETS

Current Assets		
Commerce General - 0239	\$	1,784,285.55
Reliance Bank-General Account		4,495,140.62
Commerce FSA - 3217		9,270.84
Reliance Bank-Flexible Spendin		5,936.33
Commerce HRA - 0938		2,627.42
Reliance Bank-Health Reimburse		862.50
Commerce Rental - 0498		5,889.87
Reliance Bank-Rental Property		2,671.21
Petty Cash		185.00
Investment Account		1,311,524.61
Taxes Receivable - Current		6,847,263.62
Prepaid Rental Expense		250.00
Deposit-General		100.00
Interest Receivable		4,693.97
Prepaid Expenses		181,339.92
		<hr/>
Total Current Assets		14,652,041.46
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	\$	<hr/> <u>15,648,484.19</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$	5,534.80
Accrued Salaries Payable		45,753.24
Due to Ambulance		19,539.21
Due To Dispatch		575.40
Due To Pension		0.14
FSA Liability		(2,501.23)
IRS Payroll Taxes W/H		3,202.92
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		1,070,497.21
Deferred Inflows of Resources		
Deferred Revenue		2,825,486.19

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

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

Total Deferred Inflows of Resources		<u>2,825,486.19</u>
Total Liabilities		3,895,983.40
Fund Balance		
Nonspendable- Prepaid Expenses	181,339.92	
Fund Balance-Assigned	2,875,000.00	
Fund Balance - Unassigned	7,348,353.75	
Excess Revenue over (under) Ex	<u>1,347,807.12</u>	
Total Fund Balance		<u>11,752,500.79</u>
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>15,648,484.19</u></u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 40,410.90	70.38	\$ 4,104,101.80	98.19
Interest Income	7,852.56	13.68	20,652.51	0.49
Miscellaneous Revenue	150.00	0.26	1,015.98	0.02
Permit Revenue	7,552.00	13.15	45,503.00	1.09
Rental Income	1,450.00	2.53	5,800.00	0.14
Sale of Fixed Assets	0.00	0.00	2,500.00	0.06
Total Revenues	57,415.46	100.00	4,179,573.29	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	57,415.46	100.00	4,179,573.29	100.00
Expenditures				
Salaries	317,655.57	553.26	1,292,020.46	30.91
Salaries OT	9,847.80	17.15	34,862.69	0.83
Election Expenses	0.00	0.00	16,629.57	0.40
Depreciated Assets	43,929.14	76.51	318,733.62	7.63
Payroll Taxes	24,490.46	42.65	99,241.95	2.37
Office Supplies	1,317.95	2.30	8,498.13	0.20
IT Expenses	575.50	1.00	9,139.85	0.22
Gas & Oil-Fuel	3,297.06	5.74	13,552.47	0.32
Bank Charges	107.44	0.19	194.44	0.00
Equipment Purchases	0.00	0.00	2,425.69	0.06
Dues & Subscriptions	25.00	0.04	1,342.30	0.03
Insurance - General	2,217.82	3.86	41,924.31	1.00
Insurance - Employee	87,755.64	152.84	348,571.74	8.34
Professional Fees	12,336.40	21.49	40,848.31	0.98
Building Maintenance	1,343.65	2.34	10,029.93	0.24
Equipment Maintenance	1,653.66	2.88	5,639.58	0.13
Vehicle Maintenance	626.32	1.09	16,767.40	0.40
Workers Comp Claims	0.00	0.00	309.40	0.01
Rental Management Fee	116.00	0.20	464.00	0.01
Mortgage Interest Payments	326.63	0.57	1,274.92	0.03
Doctors Fees	945.00	1.65	1,561.00	0.04
Misc. Expenses	403.62	0.70	1,763.85	0.04
Training & Education	4,792.86	8.35	20,434.67	0.49
Uniforms	2,479.36	4.32	29,208.72	0.70
Supplies-Cleaning & Maint.	631.36	1.10	4,263.27	0.10
Utilities	3,083.76	5.37	12,063.90	0.29
Overhead Transfer	0.00	0.00	500,000.00	11.96
Total Expenditures	519,958.00	905.61	2,831,766.17	67.75
Excess Revenue over (under) Expenditur	\$ (462,542.54)	(805.61)	\$ 1,347,807.12	32.25

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

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 40,410.90	70.38	\$ 4,104,101.80	98.19
Investment Interest	2,364.48	4.12	7,152.91	0.17
RB-Property Rental Interest	2.42	0.00	2,308.98	0.06
RB Health Reimburse Interest	3.47	0.01	8.11	0.00
RB-Flexible Spending Interest	5.48	0.01	8.91	0.00
RB-General Interest	5,476.71	9.54	11,173.60	0.27
Misc Income	150.00	0.26	640.98	0.02
Fire Reports	0.00	0.00	375.00	0.01
Permit Revenue	7,552.00	13.15	31,108.00	0.74
Building Permits	0.00	0.00	14,045.00	0.34
Re-Occupancy Fees	0.00	0.00	350.00	0.01
Upper End Property	1,450.00	2.53	5,800.00	0.14
Sale of Fixed Assets	0.00	0.00	2,500.00	0.06
Total Revenues	57,415.46	100.00	4,179,573.29	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	57,415.46	100.00	4,179,573.29	100.00
Expenditures				
Salaries-Firefighters	269,584.85	469.53	1,065,426.46	25.49
Salaries-Fire Chief	6,619.20	11.53	26,476.80	0.63
Salaries-Deputy Chiefs	25,284.18	44.04	132,960.34	3.18
Salaries-Admin Assistants	4,798.78	8.36	19,195.12	0.46
Salaries-Office Manager	3,682.56	6.41	14,730.24	0.35
Salaries-Fire Marshall	6,736.00	11.73	26,944.00	0.64
Salaries-Inspectors	950.00	1.65	6,287.50	0.15
Payroll Overtime-FF	9,847.80	17.15	34,862.69	0.83
St. Louis Cty Board of Electio	0.00	0.00	14,948.21	0.36
Mulligan Printing	0.00	0.00	1,681.36	0.04
Sentinel	0.00	0.00	37,924.05	0.91
Target Solutions	0.00	0.00	7,262.00	0.17
Bullex	0.00	0.00	1,833.44	0.04
Emergency Services	0.00	0.00	223,296.00	5.34
Slyman Bros Appliance	0.00	0.00	4,488.99	0.11
Don Brown Chevrolet	37,232.00	64.85	37,232.00	0.89
Sam's Club	1,618.14	2.82	1,618.14	0.04
Public Safety Outfitters	5,079.00	8.85	5,079.00	0.12
FICA/ Medicare	24,490.46	42.65	99,241.95	2.37
Marco	18.20	0.03	145.60	0.00
Office Source	45.96	0.08	490.67	0.01
Commerce Bank-VISA	757.56	1.32	5,004.11	0.12
MO Lawyers Media	25.48	0.04	25.48	0.00
Safeguard	0.00	0.00	132.96	0.00
ADP Screening Services	0.00	0.00	712.37	0.02
Rejis Commission	259.00	0.45	259.00	0.01
Wal-Mart	0.00	0.00	22.68	0.00
Summer One	211.75	0.37	717.46	0.02
The Emblem Authority	0.00	0.00	714.00	0.02
Quantum Technologies	0.00	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	0.14
First Watch	575.50	1.00	1,726.50	0.04
Miken Technologies	0.00	0.00	1,439.35	0.03

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

	Current Month		Year to Date	
Sieveking	3,297.06	5.74	13,552.47	0.32
Commerce Bank	267.25	0.47	276.25	0.01
Reliance Bank Fees	(159.81)	(0.28)	(81.81)	0.00
Sentinel Emergency Solutions	0.00	0.00	938.60	0.02
Lowe's	0.00	0.00	748.44	0.02
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
Metropolitan Fire Marshall Ass	25.00	0.04	25.00	0.00
McNeil & Company	(357.42)	(0.62)	358.28	0.01
Lakenan	0.00	0.00	105.00	0.00
MO Employers Mutual	0.00	0.00	31,204.92	0.75
Standard Insurance	2,575.24	4.49	10,256.11	0.25
Delta Dental	5,119.02	8.92	20,566.10	0.49
United Healthcare	89,797.44	156.40	359,072.02	8.59
Eyemed	308.41	0.54	1,250.99	0.03
Quality Benefits	3,357.82	5.85	9,131.94	0.22
J W Terrill	243.88	0.42	975.52	0.02
PAS	0.00	0.00	2,671.87	0.06
Insurance Reimbursements	(11,070.93)	(19.28)	(45,096.70)	(1.08)
Rognan & Associates	0.00	0.00	3,675.00	0.09
Spector, Wolfe, McLaughlin	889.70	1.55	4,372.55	0.10
Darla Sansoucie	210.00	0.37	854.00	0.02
Paylocity	376.44	0.66	1,862.58	0.04
ArchImages	5,284.83	9.20	20,514.41	0.49
Lockton	0.00	0.00	3,500.00	0.08
Aon Consulting	5,575.43	9.71	6,069.77	0.15
Blue Chip Exterminating	127.76	0.22	409.69	0.01
Buildingstars	160.30	0.28	641.20	0.02
Zumwalt	641.99	1.12	641.99	0.02
Commerce Bank-VISA	66.04	0.12	898.13	0.02
BRDA Electric	0.00	0.00	546.18	0.01
Lawn Systems	207.55	0.36	207.55	0.00
Scott Lee Heating	0.00	0.00	1,811.60	0.04
STL Automatic Door	0.00	0.00	1,770.13	0.04
Supreme Turf	12.60	0.02	12.60	0.00
Vogel Heating & Cooling	0.00	0.00	1,386.00	0.03
Merlo Plumbing	102.90	0.18	1,680.35	0.04
Sam's Club	32.33	0.06	32.33	0.00
Grainger	37.18	0.06	37.18	0.00
Building Maint Reimbursements	(45.00)	(0.08)	(45.00)	0.00
Sentinel Emergency Solutions	299.29	0.52	3,315.35	0.08
Rescue Repair	0.00	0.00	1,079.52	0.03
Kelly's Auto Repair	54.37	0.09	106.47	0.00
Commerce Bank-VISA	0.00	0.00	88.91	0.00
Banner Fire Equipment	1,300.00	2.26	1,300.00	0.03
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	0.00	0.00	87.90	0.00
Sentinel Emergency Solutions	0.00	0.00	2,389.57	0.06
Affton Radiator	0.00	0.00	8,874.65	0.21
CIT Trucks	0.00	0.00	3,743.85	0.09
Fabick	530.36	0.92	530.36	0.01
Kelly's Auto Repair	95.96	0.17	614.78	0.01

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

	Current Month		Year to Date	
Commerce Bank-VISA	0.00	0.00	43.93	0.00
Don's Automotive	0.00	0.00	57.11	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	0.00	0.00	309.40	0.01
Rental Management Fee	116.00	0.20	464.00	0.01
Reliance Bank	326.63	0.57	1,274.92	0.03
Depaul Medical Group	945.00	1.65	1,561.00	0.04
Commerce Bank-VISA	341.62	0.59	1,144.33	0.03
Wal-Mart	62.00	0.11	62.00	0.00
Petty Cash	0.00	0.00	72.71	0.00
Sam's	0.00	0.00	78.81	0.00
Pfitzinger Graphics	0.00	0.00	406.00	0.01
Pattonville FPD	0.00	0.00	595.00	0.01
University of MO	0.00	0.00	1,190.00	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	0.11
Commerce Bank-VISA	3,643.33	6.35	11,107.90	0.27
Dave Wynne	0.00	0.00	58.97	0.00
Sunset Printing	1,111.90	1.94	1,111.90	0.03
Gina Anderson	0.00	0.00	32.73	0.00
Nick Robben	37.63	0.07	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
Training Reimbursements	0.00	0.00	(102.00)	0.00
Leon Uniform Company	75.52	0.13	1,061.79	0.03
Sentinel Emergency Solutions	91.70	0.16	174.89	0.00
Schuhmacher Fire Equip	0.00	0.00	518.72	0.01
Leo Ellebrecht	133.07	0.23	5,728.87	0.14
Weber Fire & Safety	0.00	0.00	77.88	0.00
Firemaster	317.07	0.55	3,310.44	0.08
WFM Specialty Tees	1,774.50	3.09	1,827.00	0.04
Commerce Bank-VISA	0.00	0.00	79.75	0.00
Public Safety Center	87.50	0.15	87.50	0.00
Employee Uniform Reimbursement	0.00	0.00	16,341.88	0.39
Grainger	0.00	0.00	880.42	0.02
Lowes	0.00	0.00	164.89	0.00
Sam's Club	631.36	1.10	1,611.64	0.04
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	569.00	0.99	694.42	0.02
Laclede Gas Company	770.52	1.34	4,090.83	0.10
AmerenUE	1,343.81	2.34	5,701.21	0.14
MSD	247.56	0.43	1,010.33	0.02
Aspen Waste Systems	152.87	0.27	567.11	0.01
Overhead Transfer	0.00	0.00	500,000.00	11.96
Total Expenditures	519,958.00	905.61	2,831,766.17	67.75
Excess Revenue over (under) Expenditur	\$ (462,542.54)	(805.61)	\$ 1,347,807.12	32.25

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 40,410.90	\$ 0.00	\$ 4,104,101.80	\$ 2,449,149.73
Interest Income	7,852.56	0.00	20,652.51	2,393.00
Miscellaneous Revenue	150.00	222.38	1,015.98	1,192.95
Permit Revenue	7,552.00	8,115.00	45,503.00	35,594.00
Rental Income	1,450.00	1,450.00	5,800.00	5,800.00
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	<u>57,415.46</u>	<u>9,787.38</u>	<u>4,179,573.29</u>	<u>2,864,945.91</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>57,415.46</u>	<u>9,787.38</u>	<u>4,179,573.29</u>	<u>2,864,945.91</u>
Expenditures				
Salaries	317,655.57	222,823.15	1,292,020.46	895,547.67
Salaries OT	9,847.80	12,880.22	34,862.69	31,922.60
Election Expenses	0.00	1,311.98	16,629.57	11,900.54
Depreciated Assets	43,929.14	1,160.00	318,733.62	370,236.00
Payroll Taxes	24,490.46	18,040.54	99,241.95	70,978.89
Office Supplies	1,317.95	2,392.14	8,498.13	4,946.09
IT Expenses	575.50	0.00	9,139.85	0.00
Gas & Oil-Fuel	3,297.06	3,160.35	13,552.47	11,267.44
Bank Charges	107.44	3.00	194.44	198.94
Equipment Purchases	0.00	1,500.00	2,425.69	4,486.92
Dues & Subscriptions	25.00	131.20	1,342.30	4,445.89
Insurance - General	2,217.82	2,852.06	41,924.31	46,752.03
Insurance - Employee	87,755.64	85,947.68	348,571.74	348,837.72
Professional Fees	12,336.40	5,341.77	40,848.31	21,757.61
Building Maintenance	1,343.65	4,019.99	10,029.93	10,729.87
Equipment Maintenance	1,653.66	420.23	5,639.58	5,810.24
Vehicle Maintenance	626.32	1,450.78	16,767.40	47,633.77
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	464.00	464.00
Mortgage Interest Payments	326.63	373.30	1,274.92	1,457.08
Doctors Fees	945.00	732.00	1,561.00	748.00
Misc. Expenses	403.62	216.05	1,763.85	502.52
Training & Education	4,792.86	805.54	20,434.67	6,942.43
Uniforms	2,479.36	1,270.44	29,208.72	39,226.15
Supplies-Cleaning & Maint.	631.36	740.53	4,263.27	3,219.34
Utilities	3,083.76	2,818.37	12,063.90	11,475.15
Overhead Transfer	0.00	0.00	500,000.00	0.00
Total Expenditures	<u>519,958.00</u>	<u>370,507.32</u>	<u>2,831,766.17</u>	<u>1,953,227.12</u>
Excess Revenue over (under) Expenditur	\$ <u>(462,542.54)</u>	\$ <u>(360,719.94)</u>	\$ <u>1,347,807.12</u>	\$ <u>911,718.79</u>

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 40,410.90	\$ 0.00	\$ 4,104,101.80	\$ 2,449,149.73
Investment Interest	2,364.48	0.00	7,152.91	2,393.00
RB-Property Rental Interest	2.42	0.00	2,308.98	0.00
RB Health Reimburse Interest	3.47	0.00	8.11	0.00
RB-Flexible Spending Interest	5.48	0.00	8.91	0.00
RB-General Interest	5,476.71	0.00	11,173.60	0.00
Misc Income	150.00	222.38	640.98	1,192.95
Fire Reports	0.00	0.00	375.00	0.00
Permit Revenue	7,552.00	0.00	31,108.00	0.00
Building Permits	0.00	8,115.00	14,045.00	35,594.00
Re-Occupancy Fees	0.00	0.00	350.00	0.00
Upper End Property	1,450.00	1,450.00	5,800.00	5,800.00
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	57,415.46	9,787.38	4,179,573.29	2,864,945.91
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	57,415.46	9,787.38	4,179,573.29	2,864,945.91
Expenditures				
Salaries-Firefighters	269,584.85	169,842.62	1,065,426.46	683,094.23
Salaries-Fire Chief	6,619.20	7,320.32	26,476.80	29,281.29
Salaries-Deputy Chiefs	25,284.18	26,802.51	132,960.34	107,740.05
Salaries-Admin Assistants	4,798.78	5,061.12	19,195.12	20,245.78
Salaries-Office Manager	3,682.56	3,825.84	14,730.24	15,303.36
Salaries-Fire Marshall	6,736.00	8,343.54	26,944.00	33,374.16
Salaries-Medical Officer	0.00	1,627.20	0.00	6,508.80
Salaries-Inspectors	950.00	0.00	6,287.50	0.00
Payroll Overtime-FF	9,847.80	12,880.22	34,862.69	31,922.60
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	1,311.98	1,681.36	1,311.98
Depreciated Assets	0.00	1,160.00	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	37,232.00	0.00	37,232.00	0.00
Sam's Club	1,618.14	0.00	1,618.14	0.00
Public Safety Outfitters	5,079.00	0.00	5,079.00	0.00
FICA/ Medicare	24,490.46	18,040.54	99,241.95	70,978.89
Marco	18.20	104.00	145.60	187.19
Copying Concepts	0.00	273.04	0.00	870.12
Office Source	45.96	177.90	490.67	1,022.95
St. Louis County Treasurer	0.00	589.50	0.00	1,215.00
Commerce Bank-VISA	757.56	120.30	5,004.11	256.26
MO Lawyers Media	25.48	0.00	25.48	64.96
Safeguard	0.00	0.00	132.96	183.26
MO Vocational Enterprises	0.00	0.00	0.00	18.95
ADP Screening Services	0.00	899.40	712.37	899.40

See Accountant's Compilation 3 1 port - Modified Accrual Basis

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Vinyl Images	0.00	228.00	0.00	228.00
Rejis Commission	259.00	0.00	259.00	0.00
Wal-Mart	0.00	0.00	22.68	0.00
Summer One	211.75	0.00	717.46	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	0.00	0.00	5,974.00	0.00
First Watch	575.50	0.00	1,726.50	0.00
Miken Technologies	0.00	0.00	1,439.35	0.00
Sieveking	3,297.06	3,160.35	13,552.47	11,267.44
Commerce Bank	267.25	3.00	276.25	198.94
Reliance Bank Fees	(159.81)	0.00	(81.81)	0.00
Sentinel Emergency Solutions	0.00	0.00	938.60	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	1,500.00	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	100.00	146.30	386.69
Fire Engineering	0.00	31.20	0.00	31.20
MABOI	0.00	0.00	35.00	0.00
IAAI	0.00	0.00	100.00	0.00
Metropolitan Fire Marshall Ass	25.00	0.00	25.00	0.00
McNeil & Company	(357.42)	0.00	358.28	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	2,575.24	2,792.06	10,256.11	11,280.23
The Cincinnati Ins Co	0.00	60.00	0.00	60.00
PAS, Inc.	0.00	0.00	0.00	3,053.57
Delta Dental	5,119.02	5,163.06	20,566.10	20,624.89
United Healthcare	89,797.44	91,273.15	359,072.02	365,266.31
Eyemed	308.41	339.16	1,250.99	1,356.64
Quality Benefits	3,357.82	0.00	9,131.94	2,037.10
J W Terrill	243.88	0.00	975.52	0.00
PAS	0.00	0.00	2,671.87	0.00
Insurance Reimbursements	(11,070.93)	(10,827.69)	(45,096.70)	(43,500.79)
Rognan & Associates	0.00	0.00	3,675.00	0.00
Spector, Wolfe, McLaughlin	889.70	0.00	4,372.55	0.00
Lashly & Baer, PC	0.00	0.00	0.00	563.20
Thomas Lang	0.00	1,488.00	0.00	7,464.00
Darla Sansoucie	210.00	0.00	854.00	520.00
Paylocity	376.44	388.40	1,862.58	1,810.02
ArchImages	5,284.83	0.00	20,514.41	973.44
Lockton	0.00	0.00	3,500.00	4,000.00
Aon Consulting	5,575.43	3,465.37	6,069.77	6,426.95
Blue Chip Exterminating	127.76	110.60	409.69	316.80
Buildingstars	160.30	183.20	641.20	916.00
CK Power	0.00	0.00	0.00	680.56
Zumwalt	641.99	1,555.52	641.99	1,845.04
Commerce Bank-VISA	66.04	11.28	898.13	146.77
BRDA Electric	0.00	0.00	546.18	880.00
Sauder Plumbing	0.00	174.59	0.00	2,814.59

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Appliance Repair Masters	0.00	0.00	0.00	134.40
Ramair Inc.	0.00	0.00	0.00	1,010.91
Lawn Systems	207.55	295.60	207.55	295.60
Scott Lee Heating	0.00	131.20	1,811.60	131.20
Sure Lock & Key	0.00	166.00	0.00	166.00
Fenton Feed Mill	0.00	31.20	0.00	31.20
STL Automatic Door	0.00	1,340.00	1,770.13	1,340.00
Supreme Turf	12.60	20.80	12.60	20.80
Vogel Heating & Cooling	0.00	0.00	1,386.00	0.00
Merlo Plumbing	102.90	0.00	1,680.35	0.00
Sam's Club	32.33	0.00	32.33	0.00
Grainger	37.18	0.00	37.18	0.00
Building Maint Reimbursements	(45.00)	0.00	(45.00)	0.00
Sentinel Emergency Solutions	299.29	160.45	3,315.35	3,069.32
Rescue Repair	0.00	219.78	1,079.52	1,366.80
K&K Supply	0.00	0.00	0.00	346.26
Kelly's Auto Repair	54.37	20.98	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	1,300.00	0.00	1,300.00	107.39
Crest Industries	0.00	19.02	0.00	19.02
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	0.00	0.00	87.90	0.00
Sentinel Emergency Solutions	0.00	0.00	2,389.57	333.05
Affton Radiator	0.00	300.21	8,874.65	1,919.24
CIT Trucks	0.00	295.54	3,743.85	12,789.88
Fabick	530.36	0.00	530.36	28,264.28
Kelly's Auto Repair	95.96	10.49	614.78	1,200.67
Commerce Bank-VISA	0.00	21.55	43.93	464.51
Public Safety Outfitters	0.00	0.00	0.00	638.02
Don's Automotive	0.00	822.99	57.11	1,163.11
Metro Electric Supply	0.00	0.00	0.00	90.06
Purcell Tire Company	0.00	0.00	492.19	770.95
Dobb's Tire	0.00	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	464.00	464.00
Reliance Bank	326.63	373.30	1,274.92	1,457.08
SSM Health	0.00	0.00	0.00	16.00
Depaul Medical Group	945.00	732.00	1,561.00	732.00
Commerce Bank-VISA	341.62	145.98	1,144.33	432.45
Wal-Mart	62.00	0.00	62.00	0.00
Don's Automotive	0.00	70.07	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	0.00	640.00	1,190.00	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	3,643.33	165.54	11,107.90	185.41
Steve Evanoff	0.00	0.00	0.00	24.82
Sikich	0.00	0.00	0.00	387.70
Dave Wynne	0.00	0.00	58.97	0.00

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Sunset Printing	1,111.90	0.00	1,111.90	0.00
Gina Anderson	0.00	0.00	32.73	0.00
Nick Robben	37.63	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
Training Reimbursements	0.00	0.00	(102.00)	(927.50)
Leon Uniform Company	75.52	0.00	1,061.79	0.00
Sentinel Emergency Solutions	91.70	0.00	174.89	59.20
Schuhmacher Fire Equip	0.00	0.00	518.72	0.00
Leo Ellebrecht	133.07	147.20	5,728.87	18,668.42
Weber Fire & Safety	0.00	0.00	77.88	126.40
Firemaster	317.07	1,065.64	3,310.44	1,065.64
WFM Specialty Tees	1,774.50	57.60	1,827.00	57.60
Commerce Bank-VISA	0.00	0.00	79.75	0.00
Public Safety Center	87.50	0.00	87.50	0.00
Employee Uniform Reimbursement	0.00	0.00	16,341.88	19,248.89
Grainger	0.00	0.00	880.42	458.10
Lowes	0.00	144.62	164.89	396.07
Sam's Club	631.36	381.41	1,611.64	1,162.43
Commerce Bank-VISA	0.00	214.50	69.93	286.86
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	0.00	69.00	13.52
Missouri-American Water	569.00	423.85	694.42	647.98
Laclede Gas Company	770.52	597.67	4,090.83	3,327.50
AmerenUE	1,343.81	1,457.85	5,701.21	5,917.59
MSD	247.56	197.56	1,010.33	1,016.32
Aspen Waste Systems	152.87	141.44	567.11	565.76
Overhead Transfer	0.00	0.00	500,000.00	0.00
Total Expenditures	519,958.00	370,507.32	2,831,766.17	1,953,227.12
Excess Revenues over (under) Expenditu	\$ (462,542.54)	\$ (360,719.94)	\$ 1,347,807.12	\$ 911,718.79

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

ASSETS

Current Assets		
Commerce Bank - 3844	\$	362,612.47
Reliance Bank - 3181		1,583,529.74
Investment Account		770,666.72
Taxes Receivable - Current		1,997,299.01
Due From General		19,539.21
Ambulance Billing Receivable		183,402.00
Prepaid Expenses		43,423.09
		<hr/>
Total Current Assets		4,960,472.24
Property and Equipment		<hr/>
Total Property and Equipment		0.00
Other Assets		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>4,960,472.24</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$	10,993.27
Accrued Salaries Payable		19,165.51
IRS Payroll Taxes W/H		1,466.16
		<hr/>
Total Current Liabilities		31,624.94
Deferred Inflows of Resources		
Deferred Revenue		824,174.60
		<hr/>
Total Deferred Inflows of Resources		824,174.60
		<hr/>
Total Liabilities		855,799.54
Fund Balance		
Nonspendable- Prepaid Expenses		43,423.09
Fund Balance - Restricted		993,238.00
Fund Balance - Unassigned		2,510,978.21
Excess Revenue over (under) Ex		557,033.40
		<hr/>
Total Fund Balance		4,104,672.70
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	<u>4,960,472.24</u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 11,789.18	14.26	\$ 1,197,300.16	82.31
Ambulance Service Charge	67,145.32	81.19	250,547.57	17.22
Interest Income	3,762.51	4.55	6,760.10	0.46
Total Revenues	82,697.01	100.00	1,454,607.83	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	82,697.01	100.00	1,454,607.83	100.00
Expenditures				
Salaries	132,844.11	160.64	539,480.98	37.09
Salaries OT	4,220.48	5.10	14,941.14	1.03
Election Expenses	0.00	0.00	7,126.96	0.49
Depreciated Assets	1,700.00	2.06	15,908.32	1.09
Payroll Taxes	10,247.66	12.39	41,494.37	2.85
Office Supplies	564.83	0.68	3,642.09	0.25
Gas & Oil-Fuel	1,413.03	1.71	5,808.20	0.40
Bank Charges	102.00	0.12	333.75	0.02
Equipment Purchases	0.00	0.00	146.10	0.01
Dues & Subscriptions	0.00	0.00	506.70	0.03
Insurance - General	1,103.68	1.33	18,120.76	1.25
Insurance - Employee	37,637.99	45.51	150,139.78	10.32
Professional Fee	12,482.96	15.09	32,386.67	2.23
Building Maintenance	595.13	0.72	4,317.80	0.30
Equipment Maintenance	4,639.46	5.61	26,680.26	1.83
Vehicle Maintenance	2,224.79	2.69	8,171.66	0.56
Workers Comp Claims	0.00	0.00	132.60	0.01
Mortgage Interest Payments	139.99	0.17	546.41	0.04
Doctors Fees	405.00	0.49	669.00	0.05
Misc Expenses	172.98	0.21	843.67	0.06
Training & Education	1,717.07	2.08	6,506.41	0.45
Uniforms	1,062.57	1.28	12,518.01	0.86
Ambulance Supplies	0.00	0.00	155.44	0.01
Supplies-Cleaning & Maint.	270.58	0.33	1,827.11	0.13
Utilities	1,321.59	1.60	5,170.24	0.36
Total Expenditures	214,865.90	259.82	897,574.43	61.71
Excess Revenue over (under) Expenditur	\$ (132,168.89)	(159.82)	\$ 557,033.40	38.29

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

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 11,789.18	14.26	\$ 1,197,300.16	82.31
Ambulance Service Charge	67,145.32	81.19	250,547.57	17.22
Investment Interest	1,795.87	2.17	2,685.96	0.18
Reliance Bank Interest	1,966.64	2.38	4,074.14	0.28
Total Revenues	82,697.01	100.00	1,454,607.83	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	82,697.01	100.00	1,454,607.83	100.00
Expenditures				
Salaries-Fire Chief	2,836.80	3.43	11,347.20	0.78
Salaries-Deputy Chiefs	10,836.08	13.10	56,983.00	3.92
Salaries-Admin Assistants	2,056.62	2.49	8,226.48	0.57
Salaries-Office Manager	1,578.24	1.91	6,312.96	0.43
Salaries-EMT/Paramedic	115,536.37	139.71	456,611.34	31.39
Payroll OT-Ambulance	4,220.48	5.10	14,941.14	1.03
General Exp Transfer	0.00	0.00	7,126.96	0.49
Laerdal Medical Corp	0.00	0.00	4,793.32	0.33
Emergency Services Supply	1,700.00	2.06	11,115.00	0.76
PR Taxes - FICA/ Medicare	10,247.66	12.39	41,494.37	2.85
Ambulance Exp Transfer	564.83	0.68	3,642.09	0.25
Ambulance Exp Transfer	1,413.03	1.71	5,808.20	0.40
Reliance Bank	102.00	0.12	333.75	0.02
Ambulance Exp Transfer	0.00	0.00	146.10	0.01
Ambulance Transfer	0.00	0.00	506.70	0.03
Ambulance Exp Transfer	1,103.68	1.33	18,120.76	1.25
Ambulance Exp Transfer	37,637.99	45.51	150,139.78	10.32
Rognan & Associates	0.00	0.00	1,575.00	0.11
ProClaims	4,702.81	5.69	11,450.39	0.79
Spector, Wolfe, McLaughlin	381.30	0.46	1,873.95	0.13
Darla Sansoucie	90.00	0.11	366.00	0.03
Paylocity	161.34	0.20	798.25	0.05
ArchImages	2,264.92	2.74	8,791.87	0.60
Lockton	0.00	0.00	1,500.00	0.10
Aon Consulting	2,389.47	2.89	2,601.33	0.18
EMS/Mc	2,493.12	3.01	2,493.12	0.17
Professional Fees - END	0.00	0.00	936.76	0.06
Ambulance Transfer	595.13	0.72	4,317.80	0.30
Physio-Control	0.00	0.00	6,788.24	0.47
Stryker	0.00	0.00	374.41	0.03
Airgas	515.63	0.62	1,187.08	0.08
SSM Health	14.66	0.02	1,143.01	0.08
Boundtree	3,949.83	4.78	14,063.51	0.97
St. Clare Hospital	0.00	0.00	701.50	0.05
Commerce Bank-VISA	159.34	0.19	884.74	0.06
EMSAR	0.00	0.00	732.50	0.05
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	0.03
Ambulance Transfer	0.00	0.00	70.54	0.00
K&K Car Repair	1,765.28	2.13	2,466.12	0.17
Kelly's Auto Parts	0.00	0.00	361.35	0.02
Purcell Tire	161.23	0.19	1,166.65	0.08

See Accountant's Compilatio 3 7 port - Modified Accrual Basis

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

	Current Month		Year to Date	
CIT Trucks	0.00	0.00	718.16	0.05
Sunset Auto	0.00	0.00	224.56	0.02
Wal-Mart	286.03	0.35	286.03	0.02
Interstate Billing Service	0.00	0.00	2,721.30	0.19
Commerce Bank - VISA	12.25	0.01	12.25	0.00
Ambulance Expl Transfer	0.00	0.00	215.24	0.01
Ambulance Exp Transfer	0.00	0.00	132.60	0.01
Reliance Bank	139.99	0.17	546.41	0.04
Ambulance Exp Transfer	405.00	0.49	669.00	0.05
Commerce Bank - VISA	0.00	0.00	375.28	0.03
Ambulance Transfer	172.98	0.21	468.39	0.03
Commerce Bank-VISA	0.00	0.00	325.00	0.02
SSM Health	0.00	0.00	260.00	0.02
ASHI	0.00	0.00	20.00	0.00
Ambulance Exp Transfer	1,717.07	2.08	5,901.41	0.41
Ambulance Exp Transfer	1,062.57	1.28	12,518.01	0.86
Airgas USA, LLC	0.00	0.00	155.44	0.01
Ambulance Transfer	270.58	0.33	1,827.11	0.13
Ambulance Exp Transfer	1,321.59	1.60	5,170.24	0.36
Total Expenditures	214,865.90	259.82	897,574.43	61.71
Excess Revenue over (under) Expenditur	\$ (132,168.89)	(159.82)	\$ 557,033.40	38.29

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 11,789.18	\$ 0.00	\$ 1,197,300.16	\$ 1,276,071.60
Ambulance Service Charge	67,145.32	69,577.58	250,547.57	259,830.62
Interest Income	3,762.51	1,127.34	6,760.10	2,277.12
Miscellaneous Revenue	0.00	112.40	0.00	184.40
Total Revenues	<u>82,697.01</u>	<u>70,817.32</u>	<u>1,454,607.83</u>	<u>1,538,363.74</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>82,697.01</u>	<u>70,817.32</u>	<u>1,454,607.83</u>	<u>1,538,363.74</u>
Expenditures				
Salaries	132,844.11	200,503.91	539,480.98	806,684.81
Salaries OT	4,220.48	12,834.07	14,941.14	29,713.88
Election Expenses	0.00	327.99	7,126.96	2,975.14
Depreciated Assets	1,700.00	290.00	15,908.32	290.00
Payroll Taxes	10,247.66	15,658.38	41,494.37	61,334.23
Office Supplies	564.83	450.65	3,642.09	1,066.49
Gas & Oil-Fuel	1,413.03	790.08	5,808.20	2,816.84
Bank Charges	102.00	0.00	333.75	0.00
Equipment Purchases	0.00	0.00	146.10	171.78
Dues & Subscriptions	0.00	7.80	506.70	1,084.60
Insurance - General	1,103.68	713.02	18,120.76	11,688.00
Insurance - Employee	37,637.99	21,486.91	150,139.78	87,264.67
Professional Fee	12,482.96	5,433.79	32,386.67	21,230.87
Building Maintenance	595.13	1,005.00	4,317.80	2,682.48
Equipment Maintenance	4,639.46	7,571.49	26,680.26	24,466.70
Vehicle Maintenance	2,224.79	1,378.42	8,171.66	5,072.90
Workers Comp Claims	0.00	0.00	132.60	0.00
Mortgage Interest Payments	139.99	93.33	546.41	364.26
Doctors Fees	405.00	183.00	669.00	187.00
Misc Expenses	172.98	186.50	843.67	258.12
Training & Education	1,717.07	2,036.37	6,506.41	5,165.17
Uniforms	1,062.57	317.61	12,518.01	9,806.53
Ambulance Supplies	0.00	0.00	155.44	0.00
Supplies-Cleaning & Maint.	270.58	185.13	1,827.11	804.85
Utilities	1,321.59	704.58	5,170.24	2,868.77
Total Expenditures	<u>214,865.90</u>	<u>272,158.03</u>	<u>897,574.43</u>	<u>1,077,998.09</u>
Excess Revenue over (under) Expenditur	<u>\$ (132,168.89)</u>	<u>\$ (201,340.71)</u>	<u>\$ 557,033.40</u>	<u>\$ 460,365.65</u>

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 11,789.18	\$ 0.00	\$ 1,197,300.16	\$ 1,276,071.60
Ambulance Service Charge	0.00	0.00	0.00	70.65
Ambulance Service Charge	67,145.32	69,577.58	250,547.57	259,759.97
Investment Interest	1,795.87	1,127.34	2,685.96	2,277.12
Reliance Bank Interest	1,966.64	0.00	4,074.14	0.00
Misc Revenue	0.00	112.40	0.00	184.40
Total Revenues	82,697.01	70,817.32	1,454,607.83	1,538,363.74
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	82,697.01	70,817.32	1,454,607.83	1,538,363.74
Expenditures				
Salaries-Paramedics	0.00	140,782.01	0.00	566,733.45
Salaries-Fire Chief	2,836.80	1,830.08	11,347.20	7,320.29
Salaries-Deputy Chiefs	10,836.08	6,700.63	56,983.00	26,935.03
Salaries-Admin Assistants	2,056.62	1,265.28	8,226.48	5,061.44
Salaries-Office Manager	1,578.24	956.46	6,312.96	3,825.84
Salaries-EMT/Paramedic	115,536.37	42,460.65	456,611.34	170,773.56
Salaries-Medical Officer	0.00	6,508.80	0.00	26,035.20
Payroll OT-Ambulance	4,220.48	12,834.07	14,941.14	29,713.88
General Exp Transfer	0.00	327.99	7,126.96	2,975.14
Laerdal Medical Corp	0.00	0.00	4,793.32	0.00
Emergency Services Supply	1,700.00	0.00	11,115.00	0.00
Ambulance Exp Transfer	0.00	290.00	0.00	290.00
PR Taxes - FICA/ Medicare	10,247.66	15,658.38	41,494.37	61,334.23
Safeguard	0.00	0.00	0.00	133.73
Ambulance Exp Transfer	564.83	450.65	3,642.09	932.76
Ambulance Exp Transfer	1,413.03	790.08	5,808.20	2,816.84
Reliance Bank	102.00	0.00	333.75	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	7.80	506.70	1,059.60
Ambulance Exp Transfer	1,103.68	713.02	18,120.76	11,688.00
Ambulance Exp Transfer	37,637.99	21,486.91	150,139.78	87,264.67
Rognan & Associates	0.00	0.00	1,575.00	0.00
ProClaims	4,702.81	4,098.36	11,450.39	15,647.64
Spector, Wolfe, McLaughlin	381.30	0.00	1,873.95	0.00
Lashly & Baer	0.00	0.00	0.00	140.80
Thomas Lang	0.00	372.00	0.00	1,866.00
Darla Sansoucie	90.00	0.00	366.00	130.00
Paylocity	161.34	97.09	798.25	596.33
ArchImages	2,264.92	0.00	8,791.87	243.36
Lockton	0.00	0.00	1,500.00	1,000.00
Aon Consulting	2,389.47	866.34	2,601.33	1,606.74
EMS/Mc	2,493.12	0.00	2,493.12	0.00
Professional Fees - END	0.00	0.00	936.76	0.00
Ambulance Transfer	595.13	1,005.00	4,317.80	2,682.48
Physio-Control	0.00	689.95	6,788.24	7,675.64
Ositech	0.00	0.00	0.00	98.00
Stryker	0.00	0.00	374.41	232.46
Airgas	515.63	209.75	1,187.08	964.93

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
SSM Health	14.66	0.00	1,143.01	66.56
Boundtree	3,949.83	4,162.82	14,063.51	10,678.81
St. Clare Hospital	0.00	2,452.14	701.50	4,558.57
Commerce Bank-VISA	159.34	52.07	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	4.76	70.54	139.66
K&K Car Repair	1,765.28	0.00	2,466.12	3,029.14
Kelly's Auto Parts	0.00	156.21	361.35	243.08
Purcell Tire	161.23	679.82	1,166.65	679.82
CIT Trucks	0.00	207.00	718.16	207.00
Sunset Auto	0.00	124.25	224.56	124.25
Ed Roehr Safety Products	0.00	0.00	0.00	294.00
Wal-Mart	286.03	0.00	286.03	0.00
Interstate Billing Service	0.00	0.00	2,721.30	0.00
Commerce Bank - VISA	12.25	0.00	12.25	0.00
Ambulance Expl Transfer	0.00	211.14	215.24	495.61
Ambulance Exp Transfer	0.00	0.00	132.60	0.00
Reliance Bank	139.99	93.33	546.41	364.26
Ambulance Exp Transfer	405.00	183.00	669.00	187.00
CLIA Laboratory	0.00	150.00	0.00	150.00
Commerce Bank - VISA	0.00	0.00	375.28	0.00
Ambulance Transfer	172.98	36.50	468.39	108.12
Commerce Bank-VISA	0.00	187.98	325.00	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	1,647.00	0.00	1,647.00
SSM Health	0.00	0.00	260.00	0.00
ASHI	0.00	0.00	20.00	0.00
Ambulance Exp Transfer	1,717.07	201.39	5,901.41	1,767.49
Ambulance Exp Transfer	1,062.57	317.61	12,518.01	9,806.53
Airgas USA, LLC	0.00	0.00	155.44	0.00
Ambulance Transfer	270.58	185.13	1,827.11	804.85
Ambulance Exp Transfer	1,321.59	704.58	5,170.24	2,868.77
Total Expenditures	214,865.90	272,158.03	897,574.43	1,077,998.09
Excess Revenues over (under) Expenditu	\$ (132,168.89)	\$ (201,340.71)	\$ 557,033.40	\$ 460,365.65

Fenton FPD - Dispatch
Balance Sheet - Governmental Funds - Modified Accrual Basis
April 30, 2018

ASSETS

Current Assets		
Commerce Bank - 7367	\$	197,799.78
Reliance Bank		210,087.94
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		1,001,164.32
Property and Equipment		<hr/>
Total Property and Equipment		0.00
Other Assets		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u><u>1,001,164.32</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		<hr/>
Total Current Liabilities		0.00
Deferred Inflows of Resources		
Deferred Revenue	\$	<u>137,312.79</u>
Total Deferred Inflows of Resources		<u>137,312.79</u>
Total Liabilities		137,312.79
Fund Balance		
Nonspendable- Prepaid Expense		1,039.00
Fund Balance - Unrestricted		865,031.05
Excess Revenue over (under) Ex		<u>(2,218.52)</u>
Total Fund Balance		<u>863,851.53</u>
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>1,001,164.32</u></u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 1,963.89	89.00	\$ 199,451.67	99.76
Interest Income	242.78	11.00	482.51	0.24
Total Revenues	<u>2,206.67</u>	100.00	<u>199,934.18</u>	100.00
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Gross Profit	<u>2,206.67</u>	100.00	<u>199,934.18</u>	100.00
Expenditures				
Dispatching Services	0.00	0.00	178,771.51	89.42
Telephone Expenses	1,012.77	45.90	5,121.61	2.56
Communication Expense	2,519.96	114.20	18,259.58	9.13
Total Expenditures	<u>3,532.73</u>	160.09	<u>202,152.70</u>	101.11
Excess Revenue over (under) Expenditur	\$ <u>(1,326.06)</u>	(60.09)	\$ <u>(2,218.52)</u>	(1.11)

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

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 1,963.89	89.00	\$ 199,451.67	99.76
Investment Interest	0.00	0.00	239.73	0.12
Reliance Bank Interest	242.78	11.00	242.78	0.12
Total Revenues	<u>2,206.67</u>	<u>100.00</u>	<u>199,934.18</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>2,206.67</u>	<u>100.00</u>	<u>199,934.18</u>	<u>100.00</u>
Expenditures				
Dispatching Services	0.00	0.00	178,771.51	89.42
Charter Communications	1,051.67	47.66	4,227.86	2.11
AT&T	61.10	2.77	1,524.75	0.76
Telephone Reimbursements	(100.00)	(4.53)	(631.00)	(0.32)
Charter Communications	1,000.00	45.32	4,000.00	2.00
Pfizinger Graphics	0.00	0.00	820.00	0.41
First Watch	0.00	0.00	575.50	0.29
Commerce Bank-VISA	0.00	0.00	818.89	0.41
Miken Technologies	1,486.66	67.37	7,993.67	4.00
CCE-911	0.00	0.00	1,460.20	0.73
Sikich	0.00	0.00	1,181.44	0.59
Warner Communications	0.00	0.00	476.00	0.24
Ed Roehr Safety Products	0.00	0.00	322.40	0.16
AT&T	33.30	1.51	557.50	0.28
Kimberly Smith	0.00	0.00	53.98	0.03
Total Expenditures	<u>3,532.73</u>	<u>160.09</u>	<u>202,152.70</u>	<u>101.11</u>
Excess Revenue over (under) Expenditur	\$ <u>(1,326.06)</u>	<u>(60.09)</u>	\$ <u>(2,218.52)</u>	<u>(1.11)</u>

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 1,963.89	\$ 0.00	\$ 199,451.67	\$ 212,969.54
Interest Income	242.78	0.00	482.51	935.17
Total Revenues	<u>2,206.67</u>	<u>0.00</u>	<u>199,934.18</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>2,206.67</u>	<u>0.00</u>	<u>199,934.18</u>	<u>213,904.71</u>
Expenditures				
Dispatching Services	0.00	0.00	178,771.51	165,687.52
Telephone Expenses	1,012.77	1,642.94	5,121.61	6,634.64
Communication Expense	2,519.96	4,392.30	18,259.58	26,688.46
Depreciated Assets	0.00	0.00	0.00	762.27
Total Expenditures	<u>3,532.73</u>	<u>6,035.24</u>	<u>202,152.70</u>	<u>199,772.89</u>
Excess Revenue over (under) Expenditur	\$ <u>(1,326.06)</u>	\$ <u>(6,035.24)</u>	\$ <u>(2,218.52)</u>	\$ <u>14,131.82</u>

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 1,963.89	\$ 0.00	\$ 199,451.67	\$ 212,969.54
Investment Interest	0.00	0.00	239.73	935.17
Reliance Bank Interest	242.78	0.00	242.78	0.00
Total Revenues	2,206.67	0.00	199,934.18	213,904.71
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	2,206.67	0.00	199,934.18	213,904.71
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	1,051.67	1,042.69	4,227.86	4,144.26
Verizon	0.00	777.25	0.00	3,323.38
AT&T	61.10	0.00	1,524.75	0.00
Telephone Reimbursements	(100.00)	(177.00)	(631.00)	(833.00)
Charter Communications	1,000.00	1,000.00	4,000.00	4,000.00
Pfizinger Graphics	0.00	0.00	820.00	2,633.00
Verizon	0.00	400.19	0.00	1,527.88
First Watch	0.00	575.50	575.50	2,302.00
Commerce Bank-VISA	0.00	0.00	818.89	211.94
Vinyl Images	0.00	0.00	0.00	168.23
Miken Technologies	1,486.66	2,416.61	7,993.67	8,998.41
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	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	33.30	0.00	557.50	0.00
Kimberly Smith	0.00	0.00	53.98	0.00
Total Expenditures	3,532.73	6,035.24	202,152.70	199,772.89
Excess Revenues over (under) Expenditu	\$ (1,326.06)	\$ (6,035.24)	\$ (2,218.52)	\$ 14,131.82

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

ASSETS

Current Assets		
Commerce Bank - 2560	\$	1,000.00
Reliance Bank - 2944		10,894.79
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		38,304,383.22
Property and Equipment		<hr/>
Total Property and Equipment		0.00
Other Assets		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u><u>38,304,383.22</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Amount Due - Emp DC Plan	\$	<u>6,417,484.42</u>
Total Current Liabilities		6,417,484.42
Deferred Inflows of Resources		
Deferred Revenue		<u>275,519.16</u>
Total Deferred Inflows of Resources		<u>275,519.16</u>
Total Liabilities		6,693,003.58
Fund Balance		
Held in Trust for Emp Retire		31,914,058.09
Excess Revenue over (under) Ex		<u>(302,678.45)</u>
Total Fund Balance		<u>31,611,379.64</u>
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>38,304,383.22</u></u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 3,939.41	99.71	\$ 400,083.54	44.45
Interest Income	11.60	0.29	17.76	0.00
Overhead Transfer	0.00	0.00	500,000.00	55.55
Total Revenues	<u>3,951.01</u>	100.00	<u>900,101.30</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>3,951.01</u>	100.00	<u>900,101.30</u>	100.00
Expenditures				
Benefit Payments	<u>0.00</u>	0.00	<u>1,202,779.75</u>	133.63
Total Expenditures	<u>0.00</u>	0.00	<u>1,202,779.75</u>	133.63
Excess Revenue over (under) Expenditur	\$ <u>3,951.01</u>	100.00	\$ <u>(302,678.45)</u>	(33.63)

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

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 3,939.41	99.71	\$ 400,083.54	44.45
Reliance Bank Interest	11.60	0.29	17.76	0.00
Overhead Transfer	0.00	0.00	500,000.00	55.55
Total Revenues	<u>3,951.01</u>	<u>100.00</u>	<u>900,101.30</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>3,951.01</u>	<u>100.00</u>	<u>900,101.30</u>	<u>100.00</u>
Expenditures				
Voya	<u>0.00</u>	<u>0.00</u>	<u>1,202,779.75</u>	<u>133.63</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>1,202,779.75</u>	<u>133.63</u>
Excess Revenue over (under) Expenditur	\$ <u>3,951.01</u>	<u>100.00</u>	\$ <u>(302,678.45)</u>	<u>(33.63)</u>

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 3,939.41	\$ 0.00	\$ 400,083.54	\$ 425,939.09
Interest Income	11.60	0.00	17.76	0.00
Overhead Transfer	0.00	0.00	500,000.00	0.00
Total Revenues	<u>3,951.01</u>	<u>0.00</u>	<u>900,101.30</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>3,951.01</u>	<u>0.00</u>	<u>900,101.30</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>3,951.01</u>	\$ <u>0.00</u>	\$ <u>(302,678.45)</u>	\$ <u>(306,500.59)</u>

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 3,939.41	\$ 0.00	\$ 400,083.54	\$ 425,939.09
Reliance Bank Interest	11.60	0.00	17.76	0.00
Overhead Transfer	0.00	0.00	500,000.00	0.00
Total Revenues	<u>3,951.01</u>	<u>0.00</u>	<u>900,101.30</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>3,951.01</u>	<u>0.00</u>	<u>900,101.30</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>3,951.01</u>	\$ <u>0.00</u>	\$ <u>(302,678.45)</u>	\$ <u>(306,500.59)</u>