

Fenton Fire Protection District

Financial Statements
~
December 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 December 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 & Associates

ROGNAN & ASSOCIATES
St. Louis, MO

January 18, 2019

FENTON FIRE PROTECTION DISTRICT FINANCIAL STATEMENT ANALYSIS - MONTHLY

DEC 31, 2018 PAGE 2	PERCENTAGE	GENERAL	OVER	AMBULANCE	OVER
	GAUGE	ACTUAL	(UNDER)	ACTUAL	(UNDER)
January	8.30	9.22	0.92	7.35	(0.95)
February	16.70	15.54	(1.16)	14.34	(2.36)
March	25.00	27.77	2.77	21.73	(3.27)
April	33.30	34.02	0.72	28.56	(4.74)
May	41.70	42.16	0.46	37.73	(3.97)
June	50.00	51.08	1.08	46.53	(3.47)
July	58.30	57.43	(0.87)	53.92	(4.38)
August	66.60	63.17	(3.43)	60.85	(5.75)
September	75.00	75.84	0.84	67.58	(7.42)
October	83.30	83.36	0.06	75.45	(7.85)
November	91.60	83.33	(8.27)	84.48	(7.12)
✓ December	100.00	91.31	(8.69)	92.42	(7.58) ✓
(\$948,071)	1%	\$82,116	(\$713,578)	\$30,941	(\$234,493)
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) ✓
\$367,317	1%	\$82,116	\$618,319	\$30,941	(\$251,003)

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

			DEC 31, 2018	PAGE 3
GENERAL + AMBULANCE FUND COMBINED				
ACTUAL - COMPARED TO BUDGET			OVER (UNDER)	% OF
	ACTUAL	BUDGET	BUDGET	BUDGET
REVENUES				
Tax collections	\$13,065,400	\$12,812,589	\$252,811 ✓	101.97% ✓
Building and other permits	242,741	100,000	142,741 ✓	242.74% ✓
Ambulance fees, net	727,788	750,000	(22,212)	97.04%
Interest	142,950	45,000	97,950 ✓	317.67% ✓
Miscellaneous revenue	16,349	8,500	7,849 ✓	192.34% ✓
Rental income	17,450	17,400	50	100.29% ✓
Financing Source - Loan Proceeds	0	0	0	
TOTAL REVENUES	\$14,212,678	\$13,733,489	\$479,189 ✓	103.49% ✓
EXPENDITURES				
Bank service charges	\$1,494	\$1,500	(\$6)	99.60%
Building maintenance	48,824	65,464	(16,640)	74.58%
Depreciated assets - capital assets	344,818	595,992	(251,174)	57.86%
Doctors fees & medical exams	24,917	24,000	917 ✓	103.82% ✓
Dues and subscriptions	12,909	23,060	(10,151)	55.98%
Election expenses	44,124	30,000	14,124 ✓	147.08% ✓
Equipment maintenance & expensed	117,583	165,695	(48,112)	70.96%
Equipment purchases and replacement	11,898	0	11,898 ✓	
Gasoline and oil	60,341	50,500	9,841 ✓	119.49% ✓
Insurance - employee - medical & dental	1,555,108	1,785,825	(230,717)	87.08%
Insurance - general	349,027	348,500	527 ✓	100.15% ✓
Mortgage interest payments/expense	5,494	5,600	(106)	98.11%
Miscellaneous expenses	14,554	13,250	1,304 ✓	109.84% ✓
Lease expenses - principal & interest	0	91,000	(91,000)	0.00%
Office supplies and expenses	23,566	25,800	(2,234)	91.34%
Payroll taxes	472,891	496,000	(23,109)	95.34%
Professional fees & services	173,677	219,500	(45,823)	79.12%
Rental Management Fee/repairs	3,200	5,200	(2,000)	61.54%
Salaries	6,301,828	6,477,500	(175,672)	97.29%
Salaries - OT	0	0	0	
Supplies - cleaning & laundry	14,456	15,000	(544)	96.37%
Training and education	53,970	108,851	(54,881)	49.58%
Uniforms	95,906	113,000	(17,094)	84.87%
Utilities	53,040	51,400	1,640 ✓	103.19% ✓
Vehicle maintenance & repairs	72,615	88,000	(15,385)	82.52%
Work Comp Claims	1,326	5,000	(3,674)	26.52%
Pension Contribution	500,000	500,000	0	100.00%
TOTAL EXPENDITURES	\$10,357,566	\$11,305,637	(\$948,071) ✓	91.61% ✓
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,855,112	\$2,427,852	\$1,427,260	158.79%
General/Ambulance/Pension Overhead Transfer	\$0	\$0	\$0	
USE OF DISTRICT RESERVES				
	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,855,112	\$2,427,852	\$1,427,260	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

			DEC 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	\$13,065,400	\$10,835,618	\$2,229,782	✓ 20.58%
Building and other permits	242,741	129,997	112,744	✓ 86.73%
Ambulance fees, net	727,788	978,904	(251,116)	✓ -25.65%
Interest	142,950	30,738	112,212	✓ 365.06%
Miscellaneous revenue	16,349	389,800	(373,451)	✓ -95.81%
Rental income	17,450	17,400	50	✓ 0.29%
Financing Source - Loan Proceeds	0	790,816	(790,816)	✓
TOTAL REVENUES	\$14,212,678	\$13,173,273	\$1,039,405	✓ 7.89%
EXPENDITURES				
Bank service charges	\$1,494	\$607	\$887	✓ 146.13%
Building maintenance	48,824	31,864	16,960	✓ 53.23%
Depreciated assets - capital assets	344,818	1,229,015	(884,197)	✓ -71.94%
Doctors fees & medical exams	24,917	21,734	3,183	✓ 14.65%
Dues and subscriptions	12,909	7,475	5,434	✓ 72.70%
Election expenses	44,124	14,876	29,248	✓ 196.61%
Equipment maintenance & expensed	117,583	96,640	20,943	✓ 21.67%
Equipment purchases and replacement	11,898	16,812	(4,914)	✓ -29.23%
Gasoline and oil	60,341	50,417	9,924	✓ 19.68%
Insurance - employee - medical & dental	1,555,108	1,223,098	332,010	✓ 27.15%
Insurance - general	349,027	232,305	116,722	✓ 50.25%
Mortgage interest payments/expense	5,494	5,494	0	✓ 0.00%
Miscellaneous expenses	14,554	13,132	1,422	✓ 10.83%
Lease expenses - principal & interest	0	43,669	(43,669)	✓ -100.00%
Office supplies and expenses	23,566	21,777	1,789	✓ 8.22%
Payroll taxes	472,891	462,344	10,547	✓ 2.28%
Professional fees & services	173,677	146,971	26,706	✓ 18.17%
Rental Management Fee/repairs	3,200	2,160	1,040	✓ 48.15%
Salaries	6,104,791	5,777,829	326,962	✓ 5.66%
Salaries - OT	197,037	335,420	(138,383)	✓ -41.26%
Supplies - cleaning & laundry	14,456	14,936	(480)	✓ -3.21%
Training and education	53,970	34,079	19,891	✓ 58.37%
Uniforms	95,906	96,188	(282)	✓ -0.29%
Utilities	53,040	47,913	5,127	✓ 10.70%
Vehicle maintenance & repairs	72,615	117,847	(45,232)	✓ -38.38%
Work Comp Claims	1,326	2,124	(798)	✓ -37.57%
Pension Contribution	500,000	0	500,000	✓
TOTAL EXPENDITURES	\$10,357,566	\$10,046,726	\$310,840	✓ 3.09%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,855,112	\$3,126,547	\$728,565	✓ 123.30%
General/Ambulance/Pension Overhead Transfer	\$0	\$0	\$0	
USE OF DISTRICT RESERVES	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,855,112	\$3,126,547	\$728,565	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET - ALL FUNDS			DEC 31, 2018		PAGE 5
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	CAPITAL PROJECTS
						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	\$0
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	588,892	7,300	596,192	12,900		609,092
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	64,720	145,695			145,695
Equipment purchases and replacement	0	0	0			0
Gasoline and oil	35,350	15,150	50,500			50,500
Insurance - employee - medical & dental	1,250,077	535,748	1,785,825			1,785,825
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	20,810	5,190	26,000			26,000
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	4,566,860	1,910,640	6,477,500			6,477,500
Salaries - OT	0	0	0			0
Supplies - cleaning & laundry	10,500	4,500	15,000			15,000
Training and education	57,960	50,891	108,851			108,851
Uniforms	79,100	33,900	113,000			113,000
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	\$8,211,586	\$3,094,051	\$11,305,637	\$485,000	\$1,467,499	\$0
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)	\$1,867,847	\$560,005	\$2,427,852	(\$1,127)	\$0	\$0
General/Ambulance/Pension Overhead Transfer	\$0		\$0			\$0
USE OF DISTRICT RESERVES	\$0	\$0	\$0	\$1,127	\$0	\$0
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)	\$1,867,847	\$560,005	\$2,427,852	\$0	\$0	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	ACTUAL - ALL FUNDS				DEC 31, 2018		PAGE 6
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	CAPITAL PROJECTS	TOTAL
REVENUES							
Tax collections	\$10,093,765	\$2,971,835	\$13,065,400	\$496,201	\$990,989		\$14,552,590
Building and other permits	242,741		242,741				242,741
Ambulance fees, net		727,788	727,788				727,788
Interest	103,641	39,309	142,950	9,838	304		153,092
Miscellaneous revenue	16,349	0	16,349		500,000		516,349
Rental Income	17,450		17,450				17,450
Lease expenses - principal & interest	0		0				0
TOTAL REVENUES	\$10,473,946	\$3,738,732	\$14,212,678	\$506,039	\$1,491,293	\$0	\$16,210,010
EXPENDITURES							
Bank service charges	\$485	\$1,009	\$1,494				\$1,494
Building maintenance	34,163	14,681	48,824				48,824
Depreciated assets - capital assets	328,910	15,908	344,818	580			345,398
Doctors fees & medical exams	17,442	7,475	24,917				24,917
Dues and subscriptions	10,104	2,805	12,909				12,909
Election expenses	31,703	12,421	44,124				44,124
Equipment maintenance & expensed	52,471	65,112	117,583				117,583
Equipment purchases and replacement	11,635	263	11,898			775,859	787,757
Gasoline and oil	42,239	18,102	60,341				60,341
Insurance - employee - medical & dental	1,099,200	455,908	1,555,108				1,555,108
Insurance - general	252,577	96,450	349,027				349,027
Mortgage interest payments/expense	3,846	1,648	5,494				5,494
Miscellaneous expenses	10,631	3,923	14,554				14,554
Lease expenses - principal & interest	0	0	0				0
Office supplies and expenses	18,470	7,096	23,566				23,566
Payroll taxes	333,467	139,424	472,891				472,891
Professional fees & services	91,785	81,892	173,677				173,677
Rental Management Fee/repairs	3,200	0	3,200				3,200
Salaries	4,444,599	1,857,229	6,301,828				6,301,828
Salaries - OT	0	0	0				0
Supplies - cleaning & laundry	10,119	4,337	14,456				14,456
Training and education	39,481	14,489	53,970				53,970
Uniforms	67,127	28,779	95,906				95,906
Utilities	37,127	15,913	53,040	92,499			145,539
Vehicle maintenance & repairs	58,299	14,316	72,615				72,615
Work Comp Claims	928	398	1,326				1,326
Dispatch - CCE-911			0	357,543			357,543
Pension Contribution	500,000	0	500,000		1,443,377		1,943,377
TOTAL EXPENDITURES	\$7,498,008	\$2,859,558	10,357,566	\$450,822	\$1,443,377	\$775,859	\$13,027,424
REVENUES OVER EXPENDITURES							
(EXPENDITURES OVER REVENUES)	\$2,975,938	\$879,174	\$3,855,112	\$55,417	\$47,916	(\$775,859)	\$3,182,586
General/Ambulance/Pension Overhead Transfer	\$0	\$0	\$0	\$0	\$0		\$0
USE OF DISTRICT RESERVES	\$0	\$0	\$0	\$0		\$0	\$0
REVENUES OVER EXPENDITURES							
(EXPENDITURES OVER REVENUES)	\$2,975,938	\$879,174	\$3,855,112	\$55,417	\$47,916	(\$775,859)	\$3,182,586

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS				DEC 31, 2018		PAGE 7
	OVER (UNDER) BUDGET						
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	CAPITAL PROJECTS	TOTAL
REVENUES							
Tax collections	\$174,732	\$78,079	\$252,811	\$14,328	\$23,490	\$0	\$290,629
Building and other permits	142,741	0	142,741	0	0	0	142,741
Ambulance fees, net	0	(22,212)	(22,212)	0	0	0	(22,212)
Interest	68,641	29,309	97,950	7,838	304	0	106,092
Miscellaneous revenue	8,349	(500)	7,849	0	0	0	7,849
Rental income	50	0	50	0	0	0	50
Financing Source - Loan Proceeds	0	0	0	0	0	0	0
TOTAL REVENUES	\$394,513	\$84,678	\$479,189	\$22,166	\$23,794	\$0	\$525,149
EXPENDITURES							
Bank service charges	(\$1,015)	\$1,008	(\$6)	\$0	\$0	\$0	(\$6)
Building maintenance	(11,862)	(4,978)	(16,840)	0	0	0	(16,840)
Depreciated assets - capital assets	(259,782)	8,808	(251,174)	(12,320)	0	0	(263,494)
Doctors fees & medical exams	642	275	917	0	0	0	917
Dues and subscriptions	(8,858)	(3,493)	(10,151)	0	0	0	(10,151)
Election expenses	10,703	3,421	14,124	0	0	0	14,124
Equipment maintenance & expensed	(28,504)	(19,608)	(48,112)	0	0	0	(48,112)
Equipment purchases and replacement	11,635	263	11,898	0	0	775,859	787,757
Gasoline and oil	6,889	2,952	9,841	0	0	0	9,841
Insurance - employee - medical & dental	(150,877)	(79,840)	(230,717)	0	0	0	(230,717)
Insurance - general	8,827	(8,100)	527	0	0	0	527
Mortgage Interest payments/expense	(74)	(32)	(106)	0	0	0	(106)
Miscellaneous expenses	1,656	(352)	1,304	0	0	0	1,304
Lease expenses - principal & interest	(91,000)	0	(91,000)	0	0	0	(91,000)
Office supplies and expenses	(4,140)	1,906	(2,234)	0	0	0	(2,234)
Payroll taxes	(13,733)	(9,376)	(23,109)	0	0	0	(23,109)
Professional fees & services	(19,185)	(28,658)	(45,823)	0	0	0	(45,823)
Rental Management Fee/repairs	(2,000)	0	(2,000)	0	0	0	(2,000)
Salaries	(122,261)	(53,411)	(175,672)	0	0	0	(175,672)
Salaries - OT	0	0	0	0	0	0	0
Supplies - cleaning & laundry	(381)	(163)	(544)	0	0	0	(544)
Training and education	(18,479)	(36,402)	(54,881)	0	0	0	(54,881)
Uniforms	(11,973)	(5,121)	(17,094)	0	0	0	(17,094)
Utilities	1,147	493	1,640	(21,601)	0	0	(19,961)
Vehicle maintenance & repairs	(10,801)	(4,784)	(15,385)	0	0	0	(15,385)
Work Comp Claims	(2,572)	(1,102)	(3,674)	0	0	0	(3,674)
Dispatch - CCE-911	0	0	0	(457)	0	0	(457)
Pension Contribution	0	0	0	0	(24,122)	0	(24,122)
TOTAL EXPENDITURES	(\$713,578)	(\$234,493)	(\$948,071)	(\$34,378)	(\$24,122)	\$775,859	(\$230,712)
REVENUES OVER EXPENDITURES							
(EXPENDITURES OVER REVENUES)	\$1,108,091	\$319,169	\$1,427,260	\$56,544	\$47,916	(\$775,859)	\$755,861

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS				DEC 31, 2018	PAGE 8
	PERCENT OF BUDGET USED					
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	CAPITAL PROJECTS TOTAL
REVENUES						
Tax collections	101.76%	✓ 102.70%	101.97%	102.97%	102.43%	102.04%
Building and other permits	242.74%	✓	242.74%			242.74%
Ambulance fees, net		97.04%	97.04%			97.04%
Interest	296.12%	393.09%	317.67%	491.90%		325.73%
Miscellaneous revenue	204.36%	0.00%	192.34%			101.64%
Rental income	100.29%		100.29%			100.29%
Financing Source - Loan Proceeds						
TOTAL REVENUES	103.91%	102.32%	103.49%	104.58%	101.62%	103.35%
EXPENDITURES						
Bank service charges	32.33%		99.60%			99.60%
Building maintenance	74.55%	74.65%	✓ 74.58%			74.58%
Depreciated assets - capital assets	55.87%	✓ 217.92%	✓ 57.86%	✓ 4.50%		56.73%
Doctors fees & medical exams	103.82%	✓ 103.82%	✓ 103.82%	✓		103.82%
Dues and subscriptions	80.28%	✓ 44.54%	✓ 55.98%	✓		55.98%
Election expenses	160.97%	✓ 138.01%	✓ 147.08%	✓		147.08%
Equipment maintenance & expensed	64.80%	✓ 76.86%	✓ 70.96%	✓		70.96%
Equipment purchases and replacement		✓	✓	✓		
Gasoline and oil	119.49%	✓ 119.49%	✓ 119.49%	✓		119.49%
Insurance - employee - medical & dental	87.93%	✓ 85.10%	✓ 87.08%	✓		87.08%
Insurance - general	103.54%	✓ 92.25%	✓ 100.15%	✓		100.15%
Mortgage interest payments/expense	98.11%	✓ 98.10%	✓ 98.11%	✓		98.11%
Miscellaneous expenses	118.45%	✓ 91.77%	✓ 109.84%	✓		109.84%
Lease expenses - principal & interest	0.00%		0.00%			0.00%
Office supplies and expenses	79.91%	✓ 136.72%	✓ 91.34%			91.34%
Payroll taxes	96.04%	✓ 93.70%	✓ 95.34%			95.34%
Professional fees & services	82.73%	✓ 75.44%	✓ 79.12%			79.12%
Rental Management Fee/repairs	61.54%		61.54%			61.54%
Salaries	97.32%	✓ 97.20%	✓ 97.29%			97.29%
Salaries - OT						
Supplies - cleaning & laundry	96.37%	✓ 96.38%	✓ 96.37%			96.37%
Training and education	68.12%	✓ 28.47%	✓ 49.58%			49.58%
Uniforms	84.86%	✓ 84.89%	✓ 84.87%	✓		84.87%
Utilities	103.19%	✓ 103.20%	✓ 103.19%	✓ 81.07%		87.94%
Vehicle maintenance & repairs	84.61%	✓ 74.95%	✓ 82.52%			82.52%
Work Comp Claims	26.51%	✓ 26.53%	✓ 26.52%			26.52%
Dispatch - CCE-911				99.87%		99.87%
Pension Contribution	100.00%		✓ 100.00%	✓	98.36%	98.77%
TOTAL EXPENDITURES	91.31%	✓ 92.42%	✓ 91.61%	✓ 92.91%	98.36%	98.26%
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)						

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

GENERAL FUND			DEC 31, 2018	PAGE 9
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$10,093,765	\$9,919,033	\$174,732 ✓	101.76%
Building and other permits	242,741	100,000	142,741 ✓	242.74%
Interest	103,641	35,000	68,641 ✓	296.12%
Miscellaneous revenue	16,349	8,000	8,349 ✓	204.36%
Rental income	17,450	17,400	50 ✓	100.29%
Financing Source - Loan Proceeds	0	0	0	
TOTAL REVENUES	\$10,473,946	\$10,079,433	\$394,513 ✓	103.91%
EXPENDITURES				
Bank service charges	\$485	\$1,500	(\$1,015)	32.33%
Building maintenance	34,163	45,825	(11,662)	74.55%
Depreciated assets - capital assets	328,910	588,692	(259,782)	55.87%
Doctors fees & medical exams	17,442	16,800	642 ✓	103.82%
Dues and subscriptions	10,104	16,762	(6,658)	60.28%
Election expenses	31,703	21,000	10,703 ✓	150.97%
Equipment maintenance & expensed	52,471	80,975	(28,504)	64.80%
Equipment purchases and replacement	11,635		11,635	
Gasoline and oil	42,239	35,350	6,889 ✓	119.49%
Insurance - employee - medical & dental	1,099,200	1,250,077	(150,877)	87.93%
Insurance - general	252,577	243,950	8,627 ✓	103.54%
Mortgage interest payments/expense	3,846	3,920	(74)	98.11%
Miscellaneous expenses	10,631	8,975	1,656 ✓	118.45%
Lease expenses - principal & interest	0	91,000	(91,000)	0.00%
Office supplies and expenses	16,470	20,610	(4,140)	79.91%
Payroll taxes	333,467	347,200	(13,733)	96.04%
Pension Contribution	500,000	500,000	0	100.00%
Professional fees & services	91,785	110,950	(19,165)	82.73%
Rental Management Fee/repairs	3,200	5,200	(2,000)	61.54%
Salaries	4,444,599	4,566,860	(122,261)	97.32%
Salaries - OT	0	0	0	
Supplies - cleaning & laundry	10,119	10,500	(381)	96.37%
Training and education	39,481	57,960	(18,479)	68.12%
Uniforms	67,127	79,100	(11,973)	84.86%
Utilities	37,127	35,980	1,147 ✓	103.19%
Vehicle maintenance & repairs	58,299	68,900	(10,601)	84.61%
Work Comp Claims	928	3,500	(2,572)	26.51%
TOTAL EXPENDITURES	\$7,498,008	\$8,211,586	(\$713,578) ✓	91.31%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$2,975,938	\$1,867,847	1,108,091	159.32%
General/Ambulance/Pension Overhead Transfer	\$0		\$0	
TOTAL OVERHEAD TRANSFERS	\$0	\$0	\$0	
USE OF DISTRICT RESERVES	0	\$0		
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$2,975,938	\$1,867,847	\$1,108,091	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

AMBULANCE FUND		DEC 31, 2018		PAGE 10
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$2,971,635	\$2,893,556	\$78,079	✓ 102.70%
Ambulance fees, net	727,788	750,000	(22,212)	✓ 97.04%
Interest	39,309	10,000	29,309	✓ 393.09%
Miscellaneous revenue	0	500	(500)	0.00%
TOTAL REVENUES	\$3,738,732	\$3,654,056	\$84,676	✓ 102.32%
EXPENDITURES				
Bank service charges	\$1,009	\$0	\$1,009	✓
Building maintenance	14,661	19,639	(4,978)	✓ 74.65%
Depreciated assets - capital assets	15,908	7,300	8,608	✓ 217.92%
Doctors fees & medical exams	7,475	7,200	275	✓ 103.82%
Dues and subscriptions	2,805	6,298	(3,493)	✓ 44.54%
Election expenses	12,421	9,000	3,421	✓ 138.01%
Equipment maintenance & expensed	65,112	84,720	(19,608)	✓ 76.86%
Equipment purchases and replacement	263		263	✓
Gasoline and oil	18,102	15,150	2,952	✓ 119.49%
Insurance - employee - medical & dental	455,908	535,748	(79,840)	✓ 85.10%
Insurance - general	96,450	104,550	(8,100)	✓ 92.25%
Mortgage interest payments/expense	1,648	1,680	(32)	✓ 98.10%
Miscellaneous expenses	3,923	4,275	(352)	✓ 91.77%
Lease expenses - principal & interest			0	✓
Office supplies and expenses	7,096	5,190	1,906	✓ 136.72%
Payroll taxes	139,424	148,800	(9,376)	✓ 93.70%
Professional fees & services	81,892	108,550	(26,658)	✓ 75.44%
Rental Management Fee/repairs			0	
Salaries	1,857,229	1,910,640	(53,411)	✓ 97.20%
Salaries - OT			0	
Supplies - cleaning & laundry	4,337	4,500	(163)	✓ 96.38%
Training and education	14,489	50,891	(36,402)	✓ 28.47%
Uniforms	28,779	33,900	(5,121)	✓ 84.89%
Utilities	15,913	15,420	493	✓ 103.20%
Vehicle maintenance & repairs	14,316	19,100	(4,784)	✓ 74.95%
Work Comp Claims	398	1,500	(1,102)	✓ 26.53%
TOTAL EXPENDITURES	\$2,859,558	\$3,094,051	(\$234,493)	✓ 92.42%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$879,174	\$560,005	\$319,169	0.00%
General/Ambulance Overhead Transfer			0	
USE OF DISTRICT RESERVES	0			
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$879,174	\$560,005	\$319,169	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

PENSION FUND			DEC 31, 2018	PAGE 11
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$990,989	\$967,499	\$23,490	✓ 102.43%
Interest	304		304	
General Fund - additional contribution	500,000	500,000	0	
TOTAL REVENUES	\$1,491,293	\$1,467,499	\$23,794	✓ 101.62%
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)	\$47,916	\$0	\$47,916	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

DISPATCH FUND			DEC 31, 2018	PAGE 12
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$496,201	\$481,873	\$14,328	✓ 102.97%
Interest	9,838	2,000	7,838	✓ 491.90%
TOTAL REVENUES	\$506,039	\$483,873	\$22,166	✓ 104.58%
EXPENDITURES				
Dispatching fees	\$357,543	\$358,000	(\$457)	99.87%
Telephone	19,920	22,700	(2,780)	87.75%
Communication expenses	72,579	91,400	(18,821)	79.41%
Depreciated assets	580	12,900	(12,320)	4.50%
Auditing expense	0		0	
TOTAL EXPENDITURES	\$450,622	\$485,000	(\$34,378)	92.91%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$55,417	(\$1,127)	\$56,544	
USE OF DISTRICT RESERVES/TRANSFERS	\$0	\$1,127	(\$1,127)	0.00%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$55,417	\$0	\$0	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

CAPITAL PROJECTS FUND			DEC 31, 2018	PAGE 13
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Bond Proceeds				
Interest				
TOTAL REVENUES	\$0	\$0	\$0	
EXPENDITURES				
Depreciated Assets	\$677,182		\$677,182	
Equipment Purchased/Improvements	19,664		19,664	
Professional Fees	3,547		3,547	
Building Improvements	8,435		8,435	
Lease Expenses	90,865		90,865	
Uniforms/Turnout gear	12,638		12,638	
Communications	1,458		1,458	
TOTAL EXPENDITURES	\$813,789	\$0	\$813,789	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$813,789)	\$0	(\$813,789)	
USE OF DISTRICT RESERVES/TRANSFERS	\$0	\$-0	\$0	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$813,789)	\$0	\$0	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	GENERAL FUND		DEC 31, 2018	PAGE 14
	2018	2017	2018-2017 \$	2018-2017 %
	ACTUAL	ACTUAL	OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$10,093,765	\$8,229,894	\$1,863,871	✓ 22.65%
Building and other permits	242,741	129,997	112,744	✓ 86.73%
Interest	103,641	19,091	84,550	✓ 442.88%
Miscellaneous revenue	16,349	389,400	(373,051)	✓ -95.80%
Rental income	17,450	17,400	50	0.29%
Financing Source - Loan Proceeds	0	790,816	(790,816)	✓
TOTAL REVENUES	\$10,473,946	\$9,576,598	\$897,348	✓ 9.37%
EXPENDITURES				
Bank service charges	\$485	\$607	(\$122)	-20.10%
Building maintenance	34,163	25,283	8,880	✓ 35.12%
Depreciated assets - capital assets	328,910	1,228,725	(899,815)	✓ -73.23%
Doctors fees & medical exams	17,442	17,387	55	✓ 0.32%
Dues and subscriptions	10,104	6,338	3,766	✓ 59.42%
Election expenses	31,703	11,901	19,802	✓ 166.39%
Equipment maintenance & expensed	52,471	21,477	30,994	✓ 144.31%
Equipment purchases and replacement	11,635	16,309	(4,674)	-28.66%
Gasoline and oil	42,239	40,146	2,093	✓ 5.21%
Insurance - employee - medical & dental	1,099,200	978,344	120,856	✓ 12.35%
Insurance - general	252,577	185,844	66,733	✓ 35.91%
Mortgage interest payments/expense	3,846	4,395	(549)	-12.49%
Miscellaneous expenses	10,631	11,876	(1,245)	✓ -10.48%
Lease expenses - principal & interest	0	43,669	(43,669)	✓ -100.00%
Office supplies and expenses	16,470	18,037	(1,567)	✓ -8.69%
Payroll taxes	333,467	276,116	57,351	✓ 20.77%
Pension Contribution	500,000	0	500,000	✓
Professional fees & services	91,785	71,829	19,956	✓ 27.78%
Rental Management Fee/repairs	3,200	2,160	1,040	✓ 48.15%
Salaries	4,306,673	3,185,629	1,121,044	✓ 35.19%
Salaries - OT	137,926	184,926	(47,000)	✓ -25.42%
Supplies - cleaning & laundry	10,119	11,945	(1,826)	✓ -15.29%
Training and education	39,481	24,865	14,616	✓ 58.78%
Uniforms	67,127	76,950	(9,823)	✓ -12.77%
Utilities	37,127	38,330	(1,203)	✓ -3.14%
Vehicle maintenance & repairs	58,299	79,685	(21,386)	✓ -26.82%
Work Comp Claims	928	1,699	(771)	✓ -45.38%
TOTAL EXPENDITURES	\$7,498,008	\$6,564,452	\$933,556	✓ 14.22%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$2,975,938	\$3,012,146	(\$36,208)	✓ -1.20%
General/Ambulance/Dispatch/Pension OH Transfer	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$2,975,938	\$3,012,146	(\$36,208)	-1.20%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	AMBULANCE FUND		DEC 31, 2018	PAGE 15
	2018	2017	2018-2017 \$	2018-2017 %
	ACTUAL	ACTUAL	OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$2,971,635	\$2,605,724	\$365,911	✓ 14.04%
Ambulance fees, net	727,788	978,904	(251,116)	✓ -25.65%
Interest	39,309	11,647	27,662	✓ 237.50%
Miscellaneous revenue	0	400	(400)	
TOTAL REVENUES	\$3,738,732	\$3,596,675	\$142,057	✓ 3.95%
EXPENDITURES				
Bank service charges	\$1,009	\$0	\$1,009	
Building maintenance	14,661	6,581	8,080	
Depreciated assets - capital assets	15,908	290	15,618	✓ 5385.52%
Doctors fees & medical exams	7,475	4,347	3,128	✓ 71.96%
Dues and subscriptions	2,805	1,137	1,668	✓ 146.70%
Election expenses	12,421	2,975	9,446	✓ 317.51%
Equipment maintenance & expensed	65,112	75,163	(10,051)	✓ -13.37%
Equipment purchases and replacement	263	503	(240)	✓ -47.71%
Gasoline and oil	18,102	10,271	7,831	✓ 76.24%
Insurance - employee - medical & dental	455,908	244,754	211,154	✓ 86.27%
Insurance - general	96,450	46,461	49,989	✓ 107.59%
Mortgage interest payments/expense	1,648	1,099	549	✓ 49.95%
Miscellaneous expenses	3,923	1,256	2,667	✓ 212.34%
Lease expenses - principal & interest	0		0	
Office supplies and expenses	7,096	3,740	3,356	✓ 89.73%
Payroll taxes	139,424	186,228	(46,804)	✓ -25.13%
Professional fees & services	81,892	75,142	6,750	✓ 8.98%
Rental Management Fee/repairs	0		0	
Salaries	1,798,118	2,592,200	(794,082)	✓ -30.63%
Salaries - OT	59,111	150,494	(91,383)	✓ -60.72%
Supplies - cleaning & laundry	4,337	2,991	1,346	✓ 45.00%
Training and education	14,489	9,214	5,275	✓ 57.25%
Uniforms	28,779	19,238	9,541	✓ 49.59%
Utilities	15,913	9,583	6,330	✓ 66.05%
Vehicle maintenance & repairs	14,316	38,182	(23,866)	✓ -62.51%
Work Comp Claims	398	425	(27)	✓ -6.35%
TOTAL EXPENDITURES	\$2,859,558	\$3,482,274	(\$622,716)	✓ -17.88%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$879,174	\$114,401	\$764,773	✓ 668.50%
General/Ambulance/Dispatch Overhead Transfer				
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$879,174	\$114,401	\$764,773	668.50%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

			DEC 31, 2018	PAGE 16
CASH RESERVES AS OF	ACTUAL	ACTUAL	2018-2017 \$	2018-2017 %
DEC 31, 2018	DEC 31, 2018	DEC 31, 2017	OVER (UNDER)	OVER (UNDER)
GENERAL FUND:				
Reliance Bank - General account	\$6,865,784.07	\$0.00	\$6,865,784.07	
Reliance Bank - FSA	9,079.12	0	9,079.12	
Reliance Bank - HRA	4,505.71	0	4,505.71	
Reliance Bank - Rental Property	10,405.07	0	10,405.07	
Commerce Bank - 0239	0.00	4,371,945.38	(\$4,371,945.38)	
Commerce Bank - FSA - 3217	0.00	4,372.40	(4,372.40)	-100.00%
Commerce Bank - HRA - 0938	0.00	2,345.26	(2,345.26)	-100.00%
Commerce Bank - Rental Property	0.00	13,233.87	(13,233.87)	-100.00%
Investment account - various	1,527,069.79	1,802,299.73	(275,229.94)	-15.27%
Petty Cash	185.00	185.00	0.00	0.00%
TOTAL GENERAL FUND CASH BALANCES	\$8,417,028.76	\$6,194,381.64	\$2,222,647.12	35.88%
AMBULANCE FUND:				
Reliance Bank - 3181	\$2,188,286.92		\$2,188,286.92	
Meramec Valley Bank - Money Market	7,667.28		7,667.28	
Investment account	770,228.24	\$767,089.19	3,139.05	
Commerce Bank - 3844	\$0.00	1,472,678.58	(\$1,472,678.58)	-100.00%
TOTAL AMBULANCE FUND CASH BALANCES	\$2,966,182.44	\$2,239,767.77	\$726,414.67	32.43%
TOTAL OPERATING FUND CASH BALANCES	\$11,383,211.20	\$8,434,149.41	\$2,949,061.79	34.97%
LESS: 2019 TAX \$ RECEIVED IN 2018	(\$4,888,121)	(\$4,299,974)	(\$588,147.00)	13.68%
ESTIMATED CASH RESERVE	\$6,495,090	\$4,134,175	\$2,360,914.79	57.11%
# of Months - Estimated Reserve	6.89	5.00	1.89	37.88%
Estimated Reserve - %	57.45%	41.67%	15.78%	

2018

Average Rate

0.602% 0.627% 0.659% 0.734% 0.765% 0.784% 0.829% 0.832% 0.873% 0.949% 1.002% 1.005%

District	Unit	Bank	Account #	Account Description	January	February	March	April	May	June	July	August	September	October	November	December
Fenton FPD	General	Meramec Valley Bank	2955	Money Market	0.100%	0.100%	0.100%	0.100%	0.100%	0.100%	0.100%	0.100%	0.100%	0.130%	0.130%	0.200%
Fenton FPD	Ambulance	Reliance Bank	3181	Ambulance	0.100%	0.100%	1.360%	1.360%	1.210%	1.210%	1.210%	1.810%	1.820%	2.040%	2.040%	2.040%
Fenton FPD	General	Reliance Bank	3207	General	0.000%	1.210%	1.360%	1.360%	1.210%	1.210%	1.210%	1.810%	1.820%	2.040%	2.040%	2.040%
Fenton FPD	Pension	Reliance Bank	2944	Pension	n/a	n/a	1.360%	1.360%	1.210%	1.210%	1.210%	1.810%	1.820%	2.040%	2.040%	2.040%
Fenton FPD	Dispatch	Reliance Bank	3165	Dispatch	n/a	n/a	1.360%	1.360%	1.210%	1.210%	1.210%	1.810%	1.820%	2.040%	2.040%	2.040%
Fenton FPD	General	Reliance Bank	3371	Rental Property	n/a	n/a	1.360%	1.360%	1.210%	1.210%	1.210%	1.810%	1.810%	2.040%	2.040%	2.040%
Fenton FPD	General	Reliance Bank	3363	Health Reimbursement	n/a	n/a	1.360%	1.360%	1.210%	1.210%	1.210%	1.810%	0.100%	0.100%	0.100%	0.100%
Fenton FPD	General	Reliance Bank	2969	Flexible Spending	n/a	n/a	1.360%	1.360%	1.210%	1.210%	1.210%	1.810%	1.820%	2.040%	2.040%	2.040%

**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:					
9/30/2018	*****	*****	*****	*****	*****
6/30/2018	*****	*****	*****	*****	*****
3/31/2018	*****	*****	*****	*****	*****
12/31/2017	*****	*****	*****	*****	*****
9/30/2017	*** 1/2	*****	*****	*****	*****
6/30/2017	*****	*****	*****	*****	*****
3/31/2017	*****	*****	*****	*****	*****
12/31/2016	*****	*****	Not Avail.	Not Avail.	Not Avail.

BankRate.com

Period Ending:

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

DepositAccounts.com

Period Ending:

9/30/2018					
Institution Health	A	A	B	A+	A+
Texas Ratio	A+	A	B+	A+	A+
6/30/2018					
Institution Health	A	A	B	A+	A
Texas Ratio	A+	A	B+	A+	A+
3/31/2018					
Institution Health	A	A	B+	A+	B+
Texas Ratio	A+	A	B+	A+	A+
12/31/2017					
Institution Health	B+	A	B+	A	A
Texas Ratio	A+	A	B+	A+	A+

Ratings Key:

BankRate.com

Superior

BauerFinancial.com

Superior

Sound

Excellent

Performing

*** 1/2

Good

**

Lowest Rated

Adequate

Problematic

Troubled

Health

A

Data as of Q3 2018

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

Health Grade Components

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

The Texas Ratio is an indicator of how much capital a bank has available compared to the total value of loans considered at risk. As of September 30, 2018 Commerce Bank had \$25.96 million in non-current loans and owned real-estate with \$2.61 billion in equity and loan loss allowances on hand to cover it. This gives Commerce Bank a Texas Ratio of 0.99% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL		ASSETS AND LIABILITIES	
FDIC	24998	Assets	Q3 2018 \$24.97B vs Q3 2017 \$24.84B
Certificate #	(https://www5.fdic.gov/ldasp/externalConfirmation.asp?inCert1=24998)	Loans	Q3 2018 \$13.81B vs Q3 2017 \$13.61B
Year Established	1984	Deposits	Q3 2018 \$20.37B vs Q3 2017 \$20.59B
Employees	4641	Equity Capital	Q3 2018 \$2.45B vs Q3 2017 \$2.39B
Primary Regulator	FED	Loan Loss Allowance	Q3 2018 \$159.7MM vs Q3 2017 \$157.8MM
PROFIT MARGIN		Unbacked Noncurrent Loans	Q3 2018 \$20.8MM vs Q3 2017 \$28.9MM
Return on Assets - YTD	1.7%	Real Estate Owned	Q3 2018 \$5.2MM vs Q3 2017 \$5.3MM
Return on Equity - YTD	17.31%		
Annual Interest Income	\$642.9MM		

Health

A

Data as of Q3 2018

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

Health Grade Components

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

The Texas Ratio is an indicator of how much capital a bank has available compared to the total value of loans considered at risk. As of September 30, 2018 Reliance Bank (MO) had \$10.46 million in non-current loans and owned real-estate with \$166.37 million in equity and loan loss allowances on hand to cover it. This gives Reliance Bank (MO) a Texas Ratio of 6.29% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL

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

Year 1999
 Established

Employees 175

Primary FDIC
 Regulator

ASSETS AND LIABILITIES

Assets

Q3 2018 \$1.51B
 vs Q3 2017 \$1.41B

Loans

Q3 2018 \$1.09B
 vs Q3 2017 \$959.0MM

Deposits

Q3 2018 \$1.19B
 vs Q3 2017 \$1.08B

Equity Capital

Q3 2018 \$155.2MM
 vs Q3 2017 \$165.0MM

Loan Loss Allowance

Q3 2018 \$11.2MM
 vs Q3 2017 \$11.8MM

PROFIT MARGIN

Return on Assets - YTD 1.1%

Return on Equity - YTD 10.42%

Annual Interest Income \$38.5MM

Unbacked Noncurrent Loans

Q3 2018 \$0
 vs Q3 2017 \$0

Real Estate Owned

Q3 2018 \$10.5MM
 vs Q3 2017 \$10.5MM

Health

B

Data as of Q2 2018

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

Health Grade Components

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

The Texas Ratio is an indicator of how much capital a bank has available compared to the total value of loans considered at risk. As of June 30, 2018 Alliance Credit Union had \$3.72 million in non-current loans and owned real-estate with \$28.16 million in equity and loan loss allowances on hand to cover it. This gives Alliance Credit Union a Texas Ratio of 13.21% which is above average. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL

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

Year 1948

Chartered

Employees 69

Primary
Regulator*ASSETS AND LIABILITIES**Assets*

Q2 2018 \$282.0MM
vs Q2 2017 \$263.9MM

Loans

Q2 2018 \$247.6MM
vs Q2 2017 \$225.6MM

Deposits

Q2 2018 \$213.8MM
vs Q2 2017 \$204.3MM

Equity Capital

Q2 2018 \$26.3MM
vs Q2 2017 \$24.6MM

Loan Loss Allowance

Q2 2018 \$1.8MM
vs Q2 2017 \$1.6MM

PROFIT MARGIN

Return on Assets - YTD 0.76%

Return on Equity - YTD 7.97%

Annual Interest Income \$5.2MM

Unbacked Noncurrent Loans

Q2 2018 \$2.7MM
vs Q2 2017 \$1.5MM

Real Estate Owned

Q2 2018 \$1.1MM
vs Q2 2017 \$1.1MM

Health

A+

Data as of Q3 2018

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

Health Grade Components

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

The Texas Ratio is an indicator of how much capital a bank has available compared to the total value of loans considered at risk. As of September 30, 2018 Academy Bank had \$10 million in non-current loans and owned real-estate with \$231.82 million in equity and loan loss allowances on hand to cover it. This gives Academy Bank a Texas Ratio of 4.31% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL

FDIC 19600
Certificate
(https://www5.fdic.gov/ldasp/externalConfirmation.asp?lnCert1=19600)
Year 1966
Established
Employees 566
Primary OCC
Regulator

ASSETS AND LIABILITIES

Assets	Q3 2018	\$1.34B
	vs Q3 2017	\$1.27B
Loans	Q3 2018	\$1.01B
	vs Q3 2017	\$866.7MM
Deposits	Q3 2018	\$1.01B
	vs Q3 2017	\$955.3MM
Equity Capital	Q3 2018	\$217.7MM
	vs Q3 2017	\$205.7MM
Loan Loss Allowance	Q3 2018	\$14.1MM
	vs Q3 2017	\$11.7MM
Unbacked Noncurrent Loans	Q3 2018	\$9.9MM
	vs Q3 2017	\$12.5MM
Real Estate Owned	Q3 2018	\$94.00K
	vs Q3 2017	\$1.0MM

PROFIT MARGIN

Return on Assets - YTD 1.55%
Return on Equity - YTD 9.56%
Annual Interest Income \$42.2MM

Health

B+

Data as of Q3 2018

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

Health Grade Components

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

The Texas Ratio is an indicator of how much capital a bank has available compared to the total value of loans considered at risk. As of September 30, 2018 Meramec Valley Bank had \$127,000 in non-current loans and owned real-estate with \$10.45 million in equity and loan loss allowances on hand to cover it. This gives Meramec Valley Bank a Texas Ratio of 1.22% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

*OVERALL**ASSETS AND LIABILITIES*

FDIC	19200	Assets	Q3 2018	\$115.2MM
Certificate #	(https://www5.fdic.gov/ldasp/externalConfirmation.asp?InCert1=19200)	Loans	vs Q3 2017	\$110.4MM
Year Established	1918		Q3 2018	\$93.9MM
Employees	21	Deposits	vs Q3 2017	\$85.9MM
Primary Regulator	FDIC	Equity Capital	Q3 2018	\$9.5MM
			vs Q3 2017	\$9.5MM
		Loan Loss Allowance	Q3 2018	\$915.00K
			vs Q3 2017	\$803.00K
		Unbacked Noncurrent Loans	Q3 2018	\$68.00K
			vs Q3 2017	\$3.00K
		Real Estate Owned	Q3 2018	\$59.00K
			vs Q3 2017	\$379.00K

PROFIT MARGIN

Return on Assets - YTD	0.41%
Return on Equity - YTD	4.94%
Annual Interest Income	\$3.4MM

**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
66	362	428
75	315	390
71	326	397
84	372	456
53	334	387
73	330	403
80	313	393
64	329	393
823	3,987	4,810
68.58	332.25	400.83

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
↓ -12	↑ 60	↑ 48
↑ 1	↓ -7	↓ -6
↓ -6	↓ -11	↓ -17
↓ -4	↑ 90	↑ 86
↓ -36	↑ 24	↓ -12
↑ 13	↑ 37	↑ 50
↑ 12	↓ -10	↑ 2
↓ -23	↓ -26	↓ -49
↓ -34	↑ 279	↑ 245
↓ -3	↑ 23	↑ 20

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%
↓ -15%	↑ 20%	↑ 13%
↑ 1%	↓ -2%	↓ -2%
↓ -8%	↓ -3%	↓ -4%
↓ -5%	↑ 32%	↑ 23%
↓ -40%	↑ 8%	↓ -3%
↑ 22%	↑ 13%	↑ 14%
↑ 18%	↓ -3%	↑ 1%
↓ -26%	↓ -7%	↓ -11%
↓ -4%	↑ 8%	↑ 5%
↓ -4%	↑ 8%	↑ 5%

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

ASSETS

Current Assets		
Reliance Bank-General Account	\$ 6,865,784.07	
Reliance Bank-Flexible Spendin	9,079.12	
Reliance Bank-Health Reimburse	4,505.71	
Reliance Bank-Rental Property	10,405.07	
Petty Cash	185.00	
Investment Account	1,527,069.79	
Taxes Receivable - Current	6,847,263.62	
Due From Dispatch	0.10	
Due from Capital Projects	792,127.64	
Deposit-General	100.00	
Interest Receivable	4,693.97	
Prepaid Rental Expense	250.00	
Prepaid Expenses	221,249.07	
Total Current Assets		16,282,713.16
Property and Equipment		
Land	621,212.74	
Building	3,960,759.11	
Vehicles	3,943,543.81	
Furniture & Fixtures	609,370.29	
Equipment	2,152,461.94	
Accum Depreciation	(6,144,910.76)	
Total Property and Equipment		5,142,437.13
Other Assets		
Amount for Long Term Debt	996,442.73	
Investments in P&E-Joint	(5,142,437.13)	
Total Other Assets		(4,145,994.40)
Total Assets	\$	<u><u>17,279,155.89</u></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	19,958.13	
Due To Pension	0.14	
FSA Liability	165.83	
IRS Payroll Taxes W/H	3,234.12	
Rental Security Deposit	1,950.00	
Notes Payable	243,000.00	
Capital Lease Payable	333,442.73	
Capital Lease Payable #2	420,000.00	
Total Current Liabilities		1,073,038.99
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax	2,825,486.19	
Total Deferred Inflows of Resources		<u>2,825,486.19</u>

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

Total Liabilities		3,898,525.18
Fund Balance		
Nonspendable- Prepaid Expenses	181,689.92	
Fund Balance-Assigned	4,134,175.00	
Fund Balance - Unassigned	6,088,828.75	
Excess Revenue over (under) Ex	<u>2,975,937.04</u>	
Total Fund Balance		<u>13,380,630.71</u>
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>17,279,155.89</u></u>

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

Total Liabilities		3,898,525.18
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	2,975,937.04	
Total Fund Balance		13,380,630.71
Total Liab., Def. Inflows & Fund Balance	\$	17,279,155.89

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 3,614,929.81	99.18	\$ 10,093,765.40	96.37
Interest Income	9,075.03	0.25	103,640.55	0.99
Miscellaneous Revenue	245.10	0.01	11,720.58	0.11
Permit Revenue	19,237.00	0.53	242,741.00	2.32
Rental Income	1,450.00	0.04	17,450.00	0.17
Sale of Fixed Assets	0.00	0.00	4,627.97	0.04
Total Revenues	3,644,936.94	100.00	10,473,945.50	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	3,644,936.94	100.00	10,473,945.50	100.00
Expenditures				
Salaries	385,350.92	10.57	4,306,673.00	41.12
Salaries OT	10,281.99	0.28	137,926.07	1.32
Election Expenses	(1,322.55)	(0.04)	31,703.47	0.30
Depreciated Assets	7,110.43	0.20	328,909.95	3.14
Payroll Taxes	29,685.41	0.81	333,466.51	3.18
Office Supplies	704.45	0.02	16,469.74	0.16
IT Expenses	963.50	0.03	17,321.45	0.17
Gas & Oil-Fuel	3,281.92	0.09	42,238.72	0.40
Bank Charges	6.42	0.00	485.21	0.00
Equipment Purchases	4,000.00	0.11	11,635.28	0.11
Dues & Subscriptions	230.00	0.01	10,103.72	0.10
Insurance - General	232.58	0.01	252,576.58	2.41
Insurance - Employee	(13,268.24)	(0.36)	1,099,200.27	10.49
Professional Fees	6,929.19	0.19	91,785.21	0.88
Building Maintenance	4,409.21	0.12	34,163.17	0.33
Equipment Maintenance	5,214.85	0.14	35,149.62	0.34
Vehicle Maintenance	7,643.29	0.21	58,299.28	0.56
Workers Comp Claims	0.00	0.00	928.20	0.01
Rental Management Fee	116.00	0.00	1,900.33	0.02
Mortgage Interest Payments	316.11	0.01	3,845.87	0.04
Doctors Fees	14,641.90	0.40	17,441.90	0.17
Rental Repair	0.00	0.00	1,300.00	0.01
Misc. Expenses	2,476.30	0.07	10,631.11	0.10
Training & Education	1,208.95	0.03	39,480.62	0.38
Uniforms	386.48	0.01	67,127.06	0.64
Supplies-Cleaning & Maint.	527.95	0.01	10,118.63	0.10
Utilities	3,018.76	0.08	37,127.49	0.35
Overhead Transfer	0.00	0.00	500,000.00	4.77
Total Expenditures	474,145.82	13.01	7,498,008.46	71.59
Excess Revenue over (under) Expenditur	\$ 3,170,791.12	86.99	\$ 2,975,937.04	28.41

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

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 3,614,929.81	99.18	\$ 10,093,765.40	96.37
Investment Interest	0.00	0.00	17,424.79	0.17
RB-Property Rental Interest	16.98	0.00	2,414.28	0.02
RB Health Reimburse Interest	0.54	0.00	29.46	0.00
RB-Flexible Spending Interest	13.36	0.00	105.05	0.00
RB-General Interest	9,044.15	0.25	83,666.97	0.80
Misc Income	145.10	0.00	3,738.81	0.04
Grant Money	0.00	0.00	1,200.00	0.01
FEMA Reimbursement	0.00	0.00	6,231.77	0.06
Fire Reports	100.00	0.00	550.00	0.01
Permit Revenue	0.00	0.00	110,791.00	1.06
Building Permits	18,887.00	0.52	130,300.00	1.24
Re-Occupancy Fees	350.00	0.01	1,650.00	0.02
Upper End Property	1,450.00	0.04	17,450.00	0.17
Sale of Fixed Assets	0.00	0.00	4,627.97	0.04
Total Revenues	3,644,936.94	100.00	10,473,945.50	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	3,644,936.94	100.00	10,473,945.50	100.00
Expenditures				
Salaries-Firefighters	315,586.87	8.66	3,562,037.32	34.01
Salaries-Fire Chief	8,604.96	0.24	88,455.36	0.84
Salaries-Deputy Chiefs	40,389.41	1.11	416,390.01	3.98
Salaries-Admin Assistants	6,219.30	0.17	63,793.46	0.61
Salaries-Office Manager	4,787.33	0.13	48,978.05	0.47
Salaries-Fire Marshall	8,756.80	0.24	89,588.80	0.86
Director's Fee	0.00	0.00	14,730.00	0.14
Salaries-Inspectors	1,006.25	0.03	22,700.00	0.22
Payroll Overtime-FF	10,281.99	0.28	137,926.07	1.32
St. Louis Cty Board of Electio	0.00	0.00	31,851.61	0.30
Commerce Bank-VISA	0.00	0.00	1,654.77	0.02
Mulligan Printing	0.00	0.00	1,681.36	0.02
Payler	0.00	0.00	472.32	0.00
Presort	0.00	0.00	595.03	0.01
Election Expenses Reimbursemen	(1,322.55)	(0.04)	(4,551.62)	(0.04)
Sentinel	0.00	0.00	37,924.05	0.36
Target Solutions	0.00	0.00	7,262.00	0.07
Bullex	0.00	0.00	1,833.44	0.02
Emergency Services	0.00	0.00	223,296.00	2.13
Slyman Bros Appliance	0.00	0.00	4,488.99	0.04
Don Brown Chevrolet	0.00	0.00	37,232.00	0.36
Sam's Club	0.00	0.00	1,618.14	0.02
Public Safety Outfitters	7,110.43	0.20	12,189.43	0.12
Miken Technologies	0.00	0.00	3,065.90	0.03
FICA/ Medicare	29,685.41	0.81	333,466.51	3.18
Marco	36.41	0.00	455.01	0.00
Office Source	237.14	0.01	1,985.75	0.02
Commerce Bank-VISA	223.91	0.01	7,770.78	0.07
MO Lawyers Media	0.00	0.00	441.78	0.00
Safeguard	0.00	0.00	389.42	0.00
ADP Screening Services	0.00	0.00	1,006.68	0.01
Vinyl Images	0.00	0.00	187.95	0.00

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

	Current Month		Year to Date	
Rejis Commission	35.00	0.00	424.90	0.00
Copy Source	92.65	0.00	249.63	0.00
Wal-Mart	0.00	0.00	32.45	0.00
UPS	0.00	0.00	26.87	0.00
Summer One	79.34	0.00	1,831.05	0.02
The Emblem Authority	0.00	0.00	988.05	0.01
Quantum Technologies	0.00	0.00	131.00	0.00
Kimberly Smith	0.00	0.00	142.80	0.00
Speed-E-Way Printing	0.00	0.00	142.98	0.00
Pfzinger Graphics	0.00	0.00	63.00	0.00
The Flag Loft	0.00	0.00	199.64	0.00
Image Trend	0.00	0.00	7,972.10	0.08
First Watch	575.50	0.02	5,755.00	0.05
Miken Technologies	0.00	0.00	1,439.35	0.01
Sikich	388.00	0.01	1,603.00	0.02
Commerce Bank-VISA	0.00	0.00	19.23	0.00
ESRI	0.00	0.00	202.55	0.00
Kno2	0.00	0.00	330.22	0.00
Sieveking	3,281.92	0.09	41,613.73	0.40
Commerce Bank-VISA	0.00	0.00	378.29	0.00
Jim Watkins	0.00	0.00	125.60	0.00
Mike Martin	0.00	0.00	121.10	0.00
Commerce Bank	0.00	0.00	454.35	0.00
Reliance Bank Fees	6.42	0.00	30.86	0.00
Sentinel Emergency Solutions	4,000.00	0.11	9,267.83	0.09
Commerce Bank-VISA	0.00	0.00	847.50	0.01
Lowe's	0.00	0.00	748.44	0.01
Fluid Air Products	0.00	0.00	738.65	0.01
K&K Supply	0.00	0.00	32.86	0.00
GSLAFCA-Training Coordinates	0.00	0.00	100.00	0.00
GSLAFCA	0.00	0.00	360.00	0.00
MACFPD	0.00	0.00	2,400.00	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	0.01
Commerce Bank-VISA	0.00	0.00	327.60	0.00
PFFIA	0.00	0.00	25.00	0.00
NFPA	0.00	0.00	1,520.50	0.01
ICC	230.00	0.01	230.00	0.00
STL County Special Ops	0.00	0.00	800.00	0.01
Fenton Area Chamber of Commerce	0.00	0.00	280.00	0.00
Men's Health	0.00	0.00	23.98	0.00
MABOI	0.00	0.00	35.00	0.00
IAAI	0.00	0.00	100.00	0.00
Metropolitan Fire Marshall Ass	0.00	0.00	25.00	0.00
CCE-911	0.00	0.00	2,810.64	0.03
Fire Marshall's Assn of MO	0.00	0.00	30.00	0.00
McNeil & Company	180.08	0.00	47,057.18	0.45
Lakenan	52.50	0.00	262.50	0.00
MO Employers Mutual	0.00	0.00	168,426.57	1.61
Standard Insurance	0.00	0.00	32,220.95	0.31
The Cincinnati Ins Co	0.00	0.00	52.50	0.00
Travelers	0.00	0.00	4,749.38	0.05
Insurance Reimbursements	0.00	0.00	(192.50)	0.00
Delta Dental	0.00	0.00	66,575.97	0.64
United Healthcare	0.00	0.00	1,165,958.83	11.13
Eyemed	368.11	0.01	3,882.09	0.04
Quality Benefits	2,767.60	0.08	25,235.85	0.24
By Cobra	0.00	0.00	525.00	0.01

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

	Current Month		Year to Date	
J W Terrill	262.08	0.01	6,389.04	0.06
PAS	0.00	0.00	2,671.87	0.03
Insurance Reimbursements	(16,666.03)	(0.46)	(172,147.68)	(1.64)
US Treasury (PCORI)	0.00	0.00	109.30	0.00
Rognan & Associates	1,225.00	0.03	14,700.00	0.14
Spector, Wolfe, McLaughlin	1,779.72	0.05	14,810.57	0.14
Darla Sansoucie	0.00	0.00	1,967.00	0.02
Paylocity	424.47	0.01	5,398.78	0.05
ArchImages	0.00	0.00	20,514.41	0.20
Lockton	3,500.00	0.10	14,000.00	0.13
Aon Consulting	0.00	0.00	14,444.45	0.14
Fick, Eggemeyer & Williamson	0.00	0.00	5,950.00	0.06
Blue Chip Exterminating	70.00	0.00	3,150.89	0.03
Buildingstars	160.30	0.00	1,923.60	0.02
B&B Distributors	0.00	0.00	226.63	0.00
Zumwalt	0.00	0.00	641.99	0.01
Commerce Bank-VISA	818.80	0.02	2,426.38	0.02
BRDA Electric	0.00	0.00	2,437.58	0.02
Ramair Inc.	0.00	0.00	1,284.34	0.01
Lawn Systems	0.00	0.00	207.55	0.00
Scott Lee Heating	0.00	0.00	4,274.20	0.04
STL Automatic Door	2,655.63	0.07	5,444.96	0.05
STL Automatic Sprinkler	0.00	0.00	375.20	0.00
Supreme Turf	0.00	0.00	81.55	0.00
Vogel Heating & Cooling	0.00	0.00	1,386.00	0.01
Pfizinger Graphics	0.00	0.00	378.00	0.00
Merlo Plumbing	0.00	0.00	4,879.61	0.05
Sam's Club	0.00	0.00	62.72	0.00
Grainger	0.00	0.00	37.18	0.00
Lowe's	59.80	0.00	370.17	0.00
Tom Meyer	0.00	0.00	14.70	0.00
Tony Schrempf	0.00	0.00	30.42	0.00
Republic Roofing	0.00	0.00	115.50	0.00
Wellington Environmental	0.00	0.00	700.00	0.01
B&B Distributors	0.00	0.00	481.51	0.00
Gateway Sewer & Drain	0.00	0.00	770.00	0.01
Catco	0.00	0.00	1,862.81	0.02
Cutting Edge Sharpening	14.70	0.00	14.70	0.00
Best Buy	629.98	0.02	629.98	0.01
Building Maint Reimbursements	0.00	0.00	(45.00)	0.00
Sentinel Emergency Solutions	591.20	0.02	24,749.17	0.24
Rescue Repair	0.00	0.00	1,513.11	0.01
K&K Supply	0.00	0.00	183.38	0.00
Kelly's Auto Repair	158.11	0.00	327.92	0.00
Commerce Bank-VISA	0.00	0.00	229.29	0.00
Banner Fire Equipment	1,632.26	0.04	4,245.06	0.04
Crest Industries	8.60	0.00	293.45	0.00
Batteries Plus	0.00	0.00	59.97	0.00
Lowes	0.00	0.00	179.88	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
Metro Electric Supply	0.00	0.00	38.84	0.00
Stephanie Brown	0.00	0.00	19.26	0.00
Clifford Power	0.00	0.00	747.19	0.01
AHS Rescue	2,799.88	0.08	2,799.88	0.03
Commerce-VISA	24.80	0.00	24.80	0.00
Sentinel Emergency Solutions	0.00	0.00	7,241.37	0.07
Affton Radiator	0.00	0.00	9,168.20	0.09

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

	Current Month		Year to Date	
CIT Trucks	4,202.35	0.12	26,323.33	0.25
Fabick	0.00	0.00	1,761.48	0.02
Kelly's Auto Repair	0.00	0.00	1,486.74	0.01
Commerce Bank-VISA	0.00	0.00	255.34	0.00
Public Safety Outfitters	0.00	0.00	72.00	0.00
Don's Automotive	1,207.76	0.03	1,924.34	0.02
Purcell Tire Company	0.00	0.00	5,452.26	0.05
MO Vocational Enterprises	0.00	0.00	9.79	0.00
Dobb's Tire	0.00	0.00	216.20	0.00
Brannans Marine	0.00	0.00	558.82	0.01
Pfizinger Graphics	360.00	0.01	1,225.00	0.01
Vinyl Images	0.00	0.00	929.89	0.01
Löwes	15.62	0.00	15.62	0.00
Mid America Truck Tops	1,675.80	0.05	1,675.80	0.02
Wal-Mart	181.76	0.00	181.76	0.00
Vehicle Reimbursements	0.00	0.00	(198.66)	0.00
Mercy Corp Health	0.00	0.00	928.20	0.01
Rental Management Fee	116.00	0.00	1,900.33	0.02
Reliance Bank	316.11	0.01	3,845.87	0.04
Mercy Corporate Health	116.90	0.00	116.90	0.00
SSM Health	14,525.00	0.40	15,554.00	0.15
Depaul Medical Group	0.00	0.00	1,561.00	0.01
Athletico LTD	0.00	0.00	210.00	0.00
Rental Repair	0.00	0.00	1,300.00	0.01
Commerce Bank-VISA	61.99	0.00	7,862.18	0.08
Wal-Mart	0.00	0.00	111.09	0.00
Don's Automotive	55.07	0.00	55.07	0.00
Petty Cash	0.00	0.00	108.05	0.00
Maritz Convention Services	2,359.24	0.06	2,359.24	0.02
Sam's	0.00	0.00	78.81	0.00
Pfizinger Graphics	0.00	0.00	406.00	0.00
Purcell Tire	0.00	0.00	34.24	0.00
Lowes	0.00	0.00	21.20	0.00
Misc Expense - Undefined	0.00	0.00	(404.77)	0.00
Pattonville FPD	0.00	0.00	595.00	0.01
University of MO	0.00	0.00	1,785.00	0.02
SSM St. Mary's	0.00	0.00	107.10	0.00
Tri-County Training Consortium	0.00	0.00	4,803.75	0.05
Commerce Bank-VISA	1,202.90	0.03	26,685.54	0.25
Dave Wynne	0.00	0.00	58.97	0.00
Tom Dimercurio	0.00	0.00	51.14	0.00
Sunset Printing	0.00	0.00	1,111.90	0.01
Positive Promotions	0.00	0.00	800.03	0.01
Gina Anderson	0.00	0.00	32.73	0.00
Across The Street Productions	0.00	0.00	2,194.10	0.02
Stephanie Brown	0.00	0.00	56.00	0.00
Tim Buehne	0.00	0.00	330.37	0.00
I-Women	0.00	0.00	465.50	0.00
Mike Martin	0.00	0.00	41.36	0.00
Kyle Forbuss	0.00	0.00	37.27	0.00
Robert Graham	0.00	0.00	161.25	0.00
Chris Thiemann	0.00	0.00	55.94	0.00
John Medlock	0.00	0.00	194.30	0.00
Chris McCarthy	0.00	0.00	64.72	0.00
John Zelch	0.00	0.00	9.67	0.00
Vinyl Images	0.00	0.00	212.60	0.00
K&K Supply	0.00	0.00	111.33	0.00
JeffCo Emergency Services	0.00	0.00	100.00	0.00
North County Training	0.00	0.00	50.00	0.00

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

	Current Month		Year to Date	
Lowes	6.05	0.00	6.05	0.00
Training Reimbursements	0.00	0.00	(641.00)	(0.01)
Uniforms	0.00	0.00	15,907.50	0.15
Leon Uniform Company	127.24	0.00	2,688.57	0.03
Sentinel Emergency Solutions	0.00	0.00	421.85	0.00
Schuhmacher Fire Equip	0.00	0.00	518.72	0.00
Leo Ellebrecht	0.00	0.00	22,368.88	0.21
Weber Fire & Safety	0.00	0.00	419.38	0.00
Firemaster	0.00	0.00	6,434.08	0.06
WFM Specialty Tees	0.00	0.00	1,827.00	0.02
Commerce Bank-VISA	0.00	0.00	111.96	0.00
Public Safety Center	0.00	0.00	87.50	0.00
MacQueen Emergency Group	259.24	0.01	259.24	0.00
Uniform Reimbursements	0.00	0.00	(259.50)	0.00
Employee Uniform Reimbursement	0.00	0.00	16,341.88	0.16
Grainger	0.00	0.00	1,617.04	0.02
Lowes	132.93	0.00	532.80	0.01
Sam's Club	395.02	0.01	4,920.95	0.05
Commerce Bank-VISA	0.00	0.00	473.48	0.00
Batteries Plus Bulbs	0.00	0.00	662.68	0.01
Cratex Packaging	0.00	0.00	1,166.92	0.01
Wal-Mart	0.00	0.00	78.07	0.00
Metro Electric Supply	0.00	0.00	32.09	0.00
The Flag Loft	0.00	0.00	226.94	0.00
B&B Distributors	0.00	0.00	363.91	0.00
Cutting Edge Sharpening	0.00	0.00	29.40	0.00
Dobb's Tire	0.00	0.00	14.35	0.00
Missouri-American Water	224.63	0.01	2,424.56	0.02
Laclede Gas Company	911.57	0.03	6,430.39	0.06
AmerenUE	1,405.27	0.04	23,199.35	0.22
MSD	272.06	0.01	3,075.51	0.03
Aspen Waste Systems	205.23	0.01	1,997.68	0.02
Overhead Transfer	0.00	0.00	500,000.00	4.77
Total Expenditures	474,145.82	13.01	7,498,008.46	71.59
Excess Revenue over (under) Expenditur	\$ 3,170,791.12	86.99	\$ 2,975,937.04	28.41

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 3,614,929.81	\$ 4,825,374.58	\$ 10,093,765.40	\$ 8,229,893.94
Interest Income	9,075.03	7,404.33	103,640.55	19,090.92
Miscellaneous Revenue	245.10	747.40	11,720.58	59,399.92
Permit Revenue	19,237.00	3,643.00	242,741.00	129,997.00
Rental Income	1,450.00	1,450.00	17,450.00	17,400.00
Sale of Fixed Assets	0.00	0.00	4,627.97	330,000.00
Loan Proceeds	0.00	0.00	0.00	790,816.23
Total Revenues	3,644,936.94	4,838,619.31	10,473,945.50	9,576,598.01
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	3,644,936.94	4,838,619.31	10,473,945.50	9,576,598.01
Expenditures				
Salaries	385,350.92	326,612.74	4,306,673.00	3,185,628.56
Salaries OT	10,281.99	18,893.78	137,926.07	184,925.65
Election Expenses	(1,322.55)	0.00	31,703.47	11,900.54
Depreciated Assets	7,110.43	91,074.20	328,909.95	1,228,725.32
Payroll Taxes	29,685.41	27,023.29	333,466.51	276,116.01
Office Supplies	704.45	2,660.14	16,469.74	18,037.34
IT Expenses	963.50	0.00	17,321.45	0.00
Gas & Oil-Fuel	3,281.92	5,303.15	42,238.72	40,146.37
Bank Charges	6.42	77.51	485.21	607.45
Equipment Purchases	4,000.00	(722.38)	11,635.28	16,308.64
Dues & Subscriptions	230.00	0.00	10,103.72	6,337.59
Insurance - General	232.58	60.00	252,576.58	185,844.39
Insurance - Employee	(13,268.24)	(59,507.39)	1,099,200.27	978,343.82
Professional Fees	6,929.19	9,748.01	91,785.21	71,829.17
Building Maintenance	4,409.21	1,373.39	34,163.17	25,283.20
Equipment Maintenance	5,214.85	2,320.31	35,149.62	21,476.90
Vehicle Maintenance	7,643.29	2,625.56	58,299.28	79,665.43
Lease Expense	0.00	0.00	0.00	43,669.05
Workers Comp Claims	0.00	815.20	928.20	1,699.25
Rental Management Fee	116.00	116.00	1,900.33	1,754.50
Mortgage Interest Payments	316.11	361.26	3,845.87	4,395.32
Doctors Fees	14,641.90	292.00	17,441.90	17,387.36
Rental Repair	0.00	0.00	1,300.00	405.00
Misc. Expenses	2,476.30	8,021.34	10,631.11	11,875.53
Training & Education	1,208.95	6,231.92	39,480.62	24,864.60
Uniforms	386.48	237.64	67,127.06	76,949.74
Supplies-Cleaning & Maint.	527.95	1,433.85	10,118.63	11,944.89
Utilities	3,018.76	3,606.97	37,127.49	38,330.15
Overhead Transfer	0.00	0.00	500,000.00	0.00
Total Expenditures	474,145.82	448,658.49	7,498,008.46	6,564,451.77
Excess Revenue over (under) Expenditure	\$ 3,170,791.12	\$ 4,389,960.82	\$ 2,975,937.04	\$ 3,012,146.24

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 3,614,929.81	\$ 4,825,374.58	\$ 10,093,765.40	\$ 8,229,893.94
Investment Interest	0.00	7,404.33	17,424.79	19,090.92
RB-Property Rental Interest	16.98	0.00	2,414.28	0.00
RB Health Reimburse Interest	0.54	0.00	29.46	0.00
RB-Flexible Spending Interest	13.36	0.00	105.05	0.00
RB-General Interest	9,044.15	0.00	83,666.97	0.00
Misc Income	145.10	747.40	3,738.81	12,661.66
Grant Money	0.00	0.00	1,200.00	0.00
FEMA Reimbursement	0.00	0.00	6,231.77	40,520.50
State of MO Wage Reimbursement	0.00	0.00	0.00	6,217.76
Fire Reports	100.00	0.00	550.00	0.00
Permit Revenue	0.00	0.00	110,791.00	37,375.00
Building Permits	18,887.00	3,193.00	130,300.00	92,172.00
Re-Occupancy Fees	350.00	450.00	1,650.00	450.00
Upper End Property	1,450.00	1,450.00	17,450.00	17,400.00
Sale of Fixed Assets	0.00	0.00	4,627.97	330,000.00
Loan Proceeds	0.00	0.00	0.00	790,816.23
Total Revenues	3,644,936.94	4,838,619.31	10,473,945.50	9,576,598.01
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	3,644,936.94	4,838,619.31	10,473,945.50	9,576,598.01
Expenditures				
Salaries-Firefighters	315,586.87	181,625.64	3,562,037.32	2,292,567.64
Summer One	0.00	0.00	0.00	2,640.00
Salaries-Fire Chief	8,604.96	7,344.64	88,455.36	95,358.73
Salaries-Deputy Chiefs	40,389.41	29,636.82	416,390.01	364,173.20
Salaries-Admin Assistants	6,219.30	5,127.39	63,793.46	66,567.06
Salaries-Office Manager	4,787.33	3,825.84	48,978.05	49,735.92
Salaries-Fire Marshall	8,756.80	6,539.20	89,588.80	110,480.37
Salaries-Medical Officer	0.00	1,633.28	0.00	21,205.28
Sick Leave Buyback	0.00	65,660.32	0.00	126,080.75
Director's Fee	0.00	0.00	14,730.00	12,880.00
Education Incentive	0.00	0.00	0.00	18,720.00
Salaries-Inspectors	1,006.25	0.00	22,700.00	0.00
Audit Adj - Year End	0.00	25,219.61	0.00	25,219.61
Payroll Overtime-FF	10,281.99	18,893.78	137,926.07	184,901.92
Salaries-OT Admin	0.00	0.00	0.00	23.73
St. Louis Cty Board of Electio	0.00	0.00	31,851.61	9,969.58
Commerce Bank-VISA	0.00	0.00	1,654.77	618.98
Mulligan Printing	0.00	0.00	1,681.36	1,311.98
Payler	0.00	0.00	472.32	0.00
Presort	0.00	0.00	595.03	0.00
Election Expenses Reimbursemen	(1,322.55)	0.00	(4,551.62)	0.00
Depreciated Assets	0.00	0.00	0.00	372,355.38
Banner Fire Equipment	0.00	0.00	0.00	5,606.00
Summer One	0.00	8,675.00	0.00	9,875.00
Stryker	0.00	82,399.20	0.00	88,358.94
Sentinel	0.00	0.00	37,924.05	2,530.00
Rosenbauer	0.00	0.00	0.00	750,000.00
Target Solutions	0.00	0.00	7,262.00	0.00

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
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	7,110.43	0.00	12,189.43	0.00
Miken Technologies	0.00	0.00	3,065.90	0.00
FICA/ Medicare	29,685.41	23,523.17	333,466.51	272,615.89
Audit Adj - Year End	0.00	3,500.12	0.00	3,500.12
Marco	36.41	124.80	455.01	744.79
Copying Concepts	0.00	0.00	0.00	1,655.79
Office Source	237.14	124.16	1,985.75	2,634.06
St. Louis County Treasurer	0.00	0.00	0.00	4,248.00
Commerce Bank-VISA	223.91	930.62	7,770.78	4,070.90
MO Lawyers Media	0.00	96.32	441.78	529.28
Safeguard	0.00	0.00	389.42	514.71
MO Vocational Enterprises	0.00	0.00	0.00	18.95
ADP Screening Services	0.00	231.91	1,006.68	1,636.75
Vinyl Images	0.00	0.00	187.95	228.00
Rejis Commission	35.00	0.00	424.90	96.00
Copy Source	92.65	25.20	249.63	152.40
Wal-Mart	0.00	0.00	32.45	19.71
UPS	0.00	14.52	26.87	49.09
Summer One	79.34	221.02	1,831.05	547.32
The Emblem Authority	0.00	0.00	988.05	0.00
Quantum Technologies	0.00	0.00	131.00	0.00
Kimberly Smith	0.00	0.00	142.80	0.00
Speed-E-Way Printing	0.00	0.00	142.98	0.00
Pfitzinger Graphics	0.00	0.00	63.00	0.00
The Flag Loft	0.00	0.00	199.64	0.00
Audit Adj - Year End	0.00	891.59	0.00	891.59
Image Trend	0.00	0.00	7,972.10	0.00
First Watch	575.50	0.00	5,755.00	0.00
Miken Technologies	0.00	0.00	1,439.35	0.00
Sikich	388.00	0.00	1,603.00	0.00
Commerce Bank-VISA	0.00	0.00	19.23	0.00
ESRI	0.00	0.00	202.55	0.00
Kno2	0.00	0.00	330.22	0.00
Sieveking	3,281.92	3,898.17	41,613.73	38,699.09
Commerce Bank-VISA	0.00	0.00	378.29	42.30
Industrial Fluids & Services	0.00	93.00	0.00	93.00
Jim Watkins	0.00	0.00	125.60	0.00
Mike Martin	0.00	0.00	121.10	0.00
Audit Adj - Year End	0.00	1,311.98	0.00	1,311.98
Commerce Bank	0.00	77.51	454.35	607.45
Reliance Bank Fees	6.42	0.00	30.86	0.00
Sentinel Emergency Solutions	4,000.00	(722.38)	9,267.83	12,375.58
Commerce Bank-VISA	0.00	0.00	847.50	1,809.23
W L Construction Supply	0.00	0.00	0.00	419.99
Sudden Rescue	0.00	0.00	0.00	1,500.00
WL Construction	0.00	0.00	0.00	203.84
Lowe's	0.00	0.00	748.44	0.00
Fluid Air Products	0.00	0.00	738.65	0.00
K&K Supply	0.00	0.00	32.86	0.00
GSLAFCA-Training Coordinates	0.00	0.00	100.00	0.00
GSLAFCA	0.00	0.00	360.00	460.00
MACFPD	0.00	0.00	2,400.00	2,400.00
MAPERS	0.00	0.00	70.00	80.00

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
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	327.60	550.69
Fire Engineering	0.00	0.00	0.00	78.40
PFFIA	0.00	0.00	25.00	25.00
NFPA	0.00	0.00	1,520.50	1,520.50
ICC	230.00	0.00	230.00	135.00
STL County Special Ops	0.00	0.00	800.00	0.00
Fenton Area Chamber of Commerce	0.00	0.00	280.00	0.00
Men's Health	0.00	0.00	23.98	0.00
MABOI	0.00	0.00	35.00	0.00
IAAI	0.00	0.00	100.00	0.00
Metropolitan Fire Marshall Ass	0.00	0.00	25.00	0.00
CCE-911	0.00	0.00	2,810.64	0.00
Fire Marshall's Assn of MO	0.00	0.00	30.00	0.00
McNeil & Company	180.08	0.00	47,057.18	26,710.34
Lakenan	52.50	60.00	262.50	300.00
MO Employers Mutual	0.00	0.00	168,426.57	126,896.09
Standard Insurance	0.00	0.00	32,220.95	30,937.52
The Cincinnati Ins Co	0.00	0.00	52.50	60.00
Travelers	0.00	0.00	4,749.38	1,866.52
Insurance Reimbursements	0.00	0.00	(192.50)	(926.08)
PAS, Inc.	0.00	0.00	0.00	3,053.57
Delta Dental	0.00	0.00	66,575.97	60,689.41
United Healthcare	0.00	0.00	1,165,958.83	1,080,072.22
Eyemed	368.11	354.98	3,882.09	4,227.22
Quality Benefits	2,767.60	1,405.04	25,235.85	20,077.01
By Cobra	0.00	0.00	525.00	600.00
J W Terrill	262.08	274.56	6,389.04	6,413.92
PAS	0.00	0.00	2,671.87	0.00
Insurance Reimbursements	(16,666.03)	(10,696.05)	(172,147.68)	(145,943.61)
US Treasury (PCORI)	0.00	0.00	109.30	0.00
Audit Adj - Year End	0.00	(50,845.92)	0.00	(50,845.92)
Rognan & Associates	1,225.00	1,400.00	14,700.00	7,000.00
Spector, Wolfe, McLaughlin	1,779.72	520.80	14,810.57	9,402.73
Brian D. Ahrens, CPA	0.00	0.00	0.00	5,750.00
Lashly & Baer, PC	0.00	0.00	0.00	932.80
Thomas Lang	0.00	0.00	0.00	8,364.00
Darla Sansoucie	0.00	0.00	1,967.00	1,600.00
Paylocity	424.47	613.84	5,398.78	5,477.22
ArchImages	0.00	827.42	20,514.41	1,800.86
Lockton	3,500.00	4,000.00	14,000.00	16,000.00
Aon Consulting	0.00	0.00	14,444.45	13,115.61
Fick, Eggemeyer & Williamson	0.00	0.00	5,950.00	0.00
Audit Adj - Year End	0.00	2,385.95	0.00	2,385.95
Valley Park Hardware	0.00	0.00	0.00	(76.00)
Blue Chip Exterminating	70.00	111.40	3,150.89	1,405.60
Buildingstars	160.30	183.20	1,923.60	2,340.89
B&B Distributors	0.00	392.66	226.63	1,073.22
Zumwalt	0.00	0.00	641.99	2,296.24
Commerce Bank-VISA	818.80	141.93	2,426.38	1,271.44
BRDA Electric	0.00	0.00	2,437.58	2,912.80
Sauder Plumbing	0.00	0.00	0.00	3,178.59
Appliance Repair Masters	0.00	0.00	0.00	134.40
Ramair Inc.	0.00	0.00	1,284.34	1,010.91
Lawn Systems	0.00	0.00	207.55	391.60
Scott Lee Heating	0.00	0.00	4,274.20	202.40
Sure Lock & Key	0.00	0.00	0.00	166.00

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Fenton Feed Mill	0.00	0.00	0.00	62.40
STL Automatic Door	2,655.63	0.00	5,444.96	6,713.60
Crest Industries	0.00	0.00	0.00	83.68
TK Marshall	0.00	0.00	0.00	141.60
STL Automatic Sprinkler	0.00	0.00	375.20	422.40
Supreme Turf	0.00	11.20	81.55	32.00
Fenton Sew & Vac	0.00	0.00	0.00	144.52
Stephanie Spaniol	0.00	0.00	0.00	30.71
Vogel Heating & Cooling	0.00	0.00	1,386.00	811.20
Pfizinger Graphics	0.00	288.00	378.00	288.00
Merlo Plumbing	0.00	0.00	4,879.61	0.00
Sam's Club	0.00	0.00	62.72	0.00
Grainger	0.00	0.00	37.18	0.00
Lowe's	59.80	0.00	370.17	0.00
Tom Meyer	0.00	0.00	14.70	0.00
Tony Schrempf	0.00	0.00	30.42	0.00
Republic Roofing	0.00	0.00	115.50	0.00
Wellington Environmental	0.00	0.00	700.00	0.00
B&B Distributors	0.00	0.00	481.51	0.00
Gateway Sewer & Drain	0.00	0.00	770.00	0.00
Catco	0.00	0.00	1,862.81	0.00
Cutting Edge Sharpening	14.70	0.00	14.70	0.00
Best Buy	629.98	0.00	629.98	0.00
Building Maint Reimbursements	0.00	0.00	(45.00)	0.00
Audit Adj - Year End	0.00	245.00	0.00	245.00
Sentinel Emergency Solutions	591.20	1,100.23	24,749.17	11,043.51
Rescue Repair	0.00	0.00	1,513.11	2,711.89
K&K Supply	0.00	255.02	183.38	858.07
Kelly's Auto Repair	158.11	47.96	327.92	466.06
Commerce Bank-VISA	0.00	428.45	229.29	2,545.95
Bemes	0.00	0.00	0.00	35.32
Banner Fire Equipment	1,632.26	0.00	4,245.06	1,974.17
Crest Industries	8.60	0.00	293.45	62.59
B&R Equipment Co.	0.00	0.00	0.00	329.99
Curtis Aytes	0.00	0.00	0.00	38.75
Batteries Plus	0.00	0.00	59.97	671.83
Lowe's	0.00	60.20	179.88	75.32
Pat's Custom Boat Cover	0.00	0.00	0.00	235.00
R-O-M	0.00	428.45	(428.45)	428.45
CRS-Crest Industries	0.00	0.00	78.97	0.00
CIT Trucks	0.00	0.00	87.90	0.00
Metro Electric Supply	0.00	0.00	38.84	0.00
Stephanie Brown	0.00	0.00	19.26	0.00
Clifford Power	0.00	0.00	747.19	0.00
AHS Rescue	2,799.88	0.00	2,799.88	0.00
Commerce-VISA	24.80	0.00	24.80	0.00
Sentinel Emergency Solutions	0.00	523.78	7,241.37	1,694.98
Affton Radiator	0.00	1,827.00	9,168.20	3,746.24
CIT Trucks	4,202.35	64.24	26,323.33	26,751.65
Fabick	0.00	0.00	1,761.48	32,085.57
Kelly's Auto Repair	0.00	61.95	1,486.74	1,778.60
Commerce Bank-VISA	0.00	71.26	255.34	815.17
Public Safety Outfitters	0.00	0.00	72.00	686.82
Don's Automotive	1,207.76	42.02	1,924.34	1,328.44
Metro Electric Supply	0.00	0.00	0.00	90.06
Purcell Tire Company	0.00	35.31	5,452.26	7,781.47
MO Vocational Enterprises	0.00	0.00	9.79	49.02
Dobb's Tire	0.00	0.00	216.20	686.96

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Schaefer Auto	0.00	0.00	0.00	400.00
E&E Hydraulics	0.00	0.00	0.00	356.50
American Test Center	0.00	0.00	0.00	1,413.95
Brannans Marine	0.00	0.00	558.82	0.00
Pfizinger Graphics	360.00	0.00	1,225.00	0.00
Vinyl Images	0.00	0.00	929.89	0.00
Lowes	15.62	0.00	15.62	0.00
Mid America Truck Tops	1,675.80	0.00	1,675.80	0.00
Wal-Mart	181.76	0.00	181.76	0.00
Vehicle Reimbursements	0.00	0.00	(198.66)	0.00
Commerce Bank	0.00	0.00	0.00	36,557.27
Lease Interest	0.00	0.00	0.00	7,111.78
St. Lukes Workplace Health	0.00	0.00	0.00	314.93
SSM Health	0.00	0.00	0.00	569.12
Mercy Corp Health	0.00	305.60	928.20	305.60
Fenton Emergency Group	0.00	509.60	0.00	509.60
Rental Management Fee	116.00	116.00	1,900.33	1,754.50
Reliance Bank	316.11	361.26	3,845.87	4,395.32
Doctors Fees	0.00	0.00	0.00	452.00
Mercy Corporate Health	116.90	0.00	116.90	0.00
SSM Health	14,525.00	0.00	15,554.00	14,716.00
Depaul Medical Group	0.00	292.00	1,561.00	1,024.00
Commerce Bank-VISA	0.00	0.00	0.00	800.00
St. Luke's Work Place	0.00	0.00	0.00	395.36
Athletico LTD	0.00	0.00	210.00	0.00
Rental Repair	0.00	0.00	1,300.00	405.00
Misc. Expenses	0.00	0.00	0.00	0.80
Commerce Bank-VISA	61.99	102.30	7,862.18	3,320.67
Wal-Mart	0.00	0.00	111.09	221.33
Don's Automotive	55.07	0.00	55.07	70.07
The Flag Loft	0.00	0.00	0.00	180.64
John Zelch	0.00	0.00	0.00	29.41
Petty Cash	0.00	0.00	108.05	35.38
John Medlock	0.00	0.00	0.00	16.00
Gina Anderson	0.00	0.00	0.00	82.19
Perkins Entertainment	0.00	120.00	0.00	120.00
Maritz Convention Services	2,359.24	1,387.15	2,359.24	1,387.15
Wentzville FPD	0.00	6,217.76	0.00	6,217.76
Sam's	0.00	0.00	78.81	0.00
Pfizinger Graphics	0.00	0.00	406.00	0.00
Purcell Tire	0.00	0.00	34.24	0.00
Lowes	0.00	0.00	21.20	0.00
Misc Expense - Undefined	0.00	0.00	(404.77)	0.00
Audit Adj - Year End	0.00	194.13	0.00	194.13
Pattonville FPD	0.00	0.00	595.00	300.00
University of MO	0.00	0.00	1,785.00	1,090.00
SSM St. Mary's	0.00	0.00	107.10	137.20
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	1,202.90	2,710.34	26,685.54	6,976.27
Steve Evanoff	0.00	22.73	0.00	47.55
Sikich	0.00	0.00	0.00	387.70
Joel Cooper	0.00	0.00	0.00	12.24
Jerry Hughey	0.00	0.00	0.00	15.58
Dave Wynne	0.00	0.00	58.97	17.23
Tom Dimercurio	0.00	0.00	51.14	18.10
Sunset Printing	0.00	0.00	1,111.90	849.19

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
WFM Special Tees	0.00	0.00	0.00	76.80
Rick Dornseif	0.00	0.00	0.00	16.92
Professional FF of E MO Local	0.00	0.00	0.00	2,288.00
Cratex Packaging	0.00	0.00	0.00	451.20
Positive Promotions	0.00	0.00	800.03	510.20
Doug Ruse	0.00	0.00	0.00	135.20
Gina Anderson	0.00	0.00	32.73	95.85
Nick Robben	0.00	0.00	0.00	43.00
Chris Angermuller	0.00	0.00	0.00	350.00
Carlton Cole	0.00	127.30	0.00	477.30
Matt Fisher	0.00	0.00	0.00	350.00
Wike Graham	0.00	85.00	0.00	435.00
Kimberly Smith	0.00	0.00	0.00	817.60
Wal-Mart	0.00	0.00	0.00	77.42
Across The Street Productions	0.00	2,695.00	2,194.10	2,695.00
Stephanie Brown	0.00	62.05	56.00	62.05
Jefferson Cty Fire & Rescue	0.00	50.00	0.00	50.00
Tim Buehne	0.00	0.00	330.37	0.00
I-Women	0.00	0.00	465.50	0.00
Mike Martin	0.00	0.00	41.36	0.00
Kyle Forbuss	0.00	0.00	37.27	0.00
Robert Graham	0.00	0.00	161.25	0.00
Chris Thiemann	0.00	0.00	55.94	0.00
John Medlock	0.00	0.00	194.30	0.00
Chris McCarthy	0.00	0.00	64.72	0.00
John Zelch	0.00	0.00	9.67	0.00
Vinyl Images	0.00	0.00	212.60	0.00
K&K Supply	0.00	0.00	111.33	0.00
JeffCo Emergency Services	0.00	0.00	100.00	0.00
North County Training	0.00	0.00	50.00	0.00
Lowe's	6.05	0.00	6.05	0.00
Training Reimbursements	0.00	0.00	(641.00)	(927.50)
Audit Adj - Year End	0.00	479.50	0.00	479.50
Uniforms	0.00	0.00	15,907.50	0.00
Leon Uniform Company	127.24	0.00	2,688.57	1,228.36
Sentinel Emergency Solutions	0.00	0.00	421.85	764.58
Schuhmacher Fire Equip	0.00	0.00	518.72	3,416.47
Leo Ellebrecht	0.00	0.00	22,368.88	27,023.18
Weber Fire & Safety	0.00	25.36	419.38	293.32
Firemaster	0.00	212.28	6,434.08	4,220.56
WFM Specialty Tees	0.00	0.00	1,827.00	115.20
Fink Badge	0.00	0.00	0.00	798.68
Commerce Bank-VISA	0.00	0.00	111.96	1,547.94
Fire Master Fire Equipment	0.00	0.00	0.00	172.56
Public Safety Center	0.00	0.00	87.50	0.00
MacQueen Emergency Group	259.24	0.00	259.24	0.00
Uniform Reimbursements	0.00	0.00	(259.50)	0.00
Employee Uniform Reimbursement	0.00	0.00	16,341.88	37,368.89
Fenton Sew Vac & Janitor Suppl	0.00	0.00	0.00	5.60
Grainger	0.00	0.00	1,617.04	2,096.84
Lowe's	132.93	22.18	532.80	991.30
Sam's Club	395.02	912.99	4,920.95	5,570.02
Commerce Bank-VISA	0.00	335.33	473.48	1,263.02
Batteries Plus Bulbs	0.00	32.40	662.68	924.89
Cratex Packaging	0.00	104.30	1,166.92	392.76
Wal-Mart	0.00	0.00	78.07	378.76
Kelly's Auto Parts	0.00	0.00	0.00	33.99
Metro Electric Supply	0.00	0.00	32.09	169.87

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
The Flag Loft	0.00	0.00	226.94	0.00
K&K Supply	0.00	0.00	0.00	27.19
1st Cup Coffee	0.00	0.00	0.00	64.00
B&B Distributors	0.00	0.00	363.91	0.00
Cutting Edge Sharpening	0.00	0.00	29.40	0.00
Dobb's Tire	0.00	0.00	14.35	0.00
Audit Adj - Year End	0.00	26.65	0.00	26.65
Missouri-American Water	224.63	670.23	2,424.56	2,829.88
Laclede Gas Company	911.57	640.91	6,430.39	5,418.82
AmerenUE	1,405.27	1,686.32	23,199.35	25,240.91
MSD	272.06	458.90	3,075.51	2,970.51
Aspen Waste Systems	205.23	150.61	1,997.68	1,870.03
Overhead Transfer	0.00	0.00	500,000.00	0.00
Total Expenditures	<u>474,145.82</u>	<u>448,658.49</u>	<u>7,498,008.46</u>	<u>6,564,451.77</u>
Excess Revenues over (under) Expenditu	\$ <u>3,170,791.12</u>	\$ <u>4,389,960.82</u>	\$ <u>2,975,937.04</u>	\$ <u>3,012,146.24</u>

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

ASSETS

Current Assets		
Reliance Bank - 3181	\$	2,188,286.92
MVB Money Market		7,667.28
Investment Account		770,228.24
Taxes Receivable - Current		1,997,299.01
Due From General		19,958.13
Due from Capital Projects		17,400.76
Ambulance Billing Receivable		183,402.00
Prepaid Expenses		98,370.34
Total Current Assets		5,282,612.68
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>5,282,612.68</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		1,466.17
Total Current Liabilities		31,624.95
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax		824,174.60
Total Deferred Inflows of Resources		824,174.60
Total Liabilities		855,799.55
Fund Balance		
Nonspendable- Prepaid Expenses		43,423.09
Fund Balance - Restricted		3,504,216.21
Excess Revenue over (under) Ex		879,173.83
Total Fund Balance		4,426,813.13
Total Liab., Def. Inflows & Fund Balance	\$	<u>5,282,612.68</u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 1,081,547.42	94.84	\$ 2,971,634.78	79.48
Ambulance Service Charge	55,834.44	4.90	727,788.01	19.47
Interest Income	3,069.15	0.27	39,308.81	1.05
Total Revenues	<u>1,140,451.01</u>	<u>100.00</u>	<u>3,738,731.60</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>1,140,451.01</u>	<u>100.00</u>	<u>3,738,731.60</u>	<u>100.00</u>
Expenditures				
Salaries	161,832.28	14.19	1,798,118.09	48.09
Salaries OT	4,406.57	0.39	59,111.17	1.58
Election Expenses	(566.81)	(0.05)	12,420.58	0.33
Depreciated Assets	0.00	0.00	15,908.32	0.43
Payroll Taxes	12,406.62	1.09	139,424.29	3.73
Office Supplies	301.88	0.03	7,096.26	0.19
Gas & Oil-Fuel	1,406.53	0.12	18,102.28	0.48
Bank Charges	81.00	0.01	1,008.50	0.03
Equipment Purchases	0.00	0.00	262.81	0.01
Dues & Subscriptions	0.00	0.00	2,804.95	0.08
Insurance - General	99.67	0.01	96,450.38	2.58
Insurance - Employee	(80.62)	(0.01)	455,908.37	12.19
Professional Fee	6,388.44	0.56	81,891.95	2.19
Building Maintenance	1,889.66	0.17	14,660.60	0.39
Equipment Maintenance	2,482.59	0.22	65,112.35	1.74
Vehicle Maintenance	1,313.70	0.12	14,316.11	0.38
Workers Comp Claims	0.00	0.00	397.80	0.01
Mortgage Interest Payments	135.47	0.01	1,648.25	0.04
Doctors Fees	6,275.10	0.55	7,475.10	0.20
Misc Expenses	1,127.58	0.10	3,923.13	0.10
Training & Education	1,063.62	0.09	14,488.89	0.39
Uniforms	165.64	0.01	28,779.42	0.77
Supplies-Cleaning & Maint.	226.27	0.02	4,336.54	0.12
Utilities	1,293.74	0.11	15,911.63	0.43
Total Expenditures	<u>202,248.93</u>	<u>17.73</u>	<u>2,859,557.77</u>	<u>76.48</u>
Excess Revenue over (under) Expenditur	\$ <u>938,202.08</u>	<u>82.27</u>	\$ <u>879,173.83</u>	<u>23.52</u>

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

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 0.00	0.00	\$ 1,890,087.36	50.55
Tax Collection Current	1,081,547.42	94.84	1,081,547.42	28.93
Ambulance Service Charge	55,834.44	4.90	728,739.61	19.49
Ambulance Refunds	0.00	0.00	(951.60)	(0.03)
MVB Interest	1.30	0.00	8.81	0.00
Reliance Bank Interest	3,067.85	0.27	27,796.18	0.74
Investment Interest	0.00	0.00	11,503.82	0.31
Total Revenues	1,140,451.01	100.00	3,738,731.60	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	1,140,451.01	100.00	3,738,731.60	100.00
Expenditures				
Salaries-Paramedics	606.23	0.05	2,176.21	0.06
Directors Fees	0.00	0.00	3,140.00	0.08
Salaries-Fire Chief	3,687.84	0.32	37,909.44	1.01
Salaries-Deputy Chiefs	17,309.75	1.52	178,452.87	4.77
Salaries-Admin Assistants	2,665.42	0.23	27,340.06	0.73
Salaries-Office Manager	2,051.71	0.18	20,990.59	0.56
Salaries-EMT/Paramedic	135,511.33	11.88	1,527,178.92	40.85
Salaries - Other	0.00	0.00	930.00	0.02
Payroll OT-Ambulance	4,406.57	0.39	59,111.17	1.58
General Exp Transfer	(566.81)	(0.05)	12,420.58	0.33
Laerdal Medical Corp	0.00	0.00	4,793.32	0.13
Emergency Services Supply	0.00	0.00	11,115.00	0.30
PR Taxes - FICA/ Medicare	12,406.62	1.09	139,424.29	3.73
Missouri Lawyers Media	0.00	0.00	37.80	0.00
Ambulance Exp Transfer	301.88	0.03	7,058.46	0.19
Ambulance Exp Transfer	1,406.53	0.12	18,102.28	0.48
Reliance Bank	81.00	0.01	1,008.50	0.03
Ambulance Exp Transfer	0.00	0.00	262.81	0.01
Ambulance Transfer	0.00	0.00	2,804.95	0.08
Ambulance Exp Transfer	99.67	0.01	96,450.38	2.58
Ambulance Exp Transfer	(80.62)	(0.01)	455,908.37	12.19
Rognan & Associates	525.00	0.05	6,300.00	0.17
ProClaims	0.00	0.00	15,933.85	0.43
Spector, Wolfe, McLaughlin	762.74	0.07	6,347.39	0.17
Darla Sansoucie	0.00	0.00	843.00	0.02
Paylocity	181.92	0.02	2,313.73	0.06
ArchImages	0.00	0.00	8,791.87	0.24
Lockton	1,500.00	0.13	6,000.00	0.16
Aon Consulting	0.00	0.00	6,190.48	0.17
EMS/Mc	2,862.45	0.25	17,699.29	0.47
Fick, Eggemeyer & Williamson	0.00	0.00	2,550.00	0.07
EMS/MC C/C Fees	556.33	0.05	8,922.34	0.24
Ambulance Transfer	1,889.66	0.17	14,660.60	0.39
Physio-Control	0.00	0.00	9,505.82	0.25
Stryker	0.00	0.00	374.41	0.01
Airgas	210.99	0.02	3,229.63	0.09
SSM Health	754.36	0.07	6,584.08	0.18
Boundtree	234.76	0.02	33,421.31	0.89
St. Clare Hospital	0.00	0.00	3,667.93	0.10
Commerce Bank-VISA	11.08	0.00	1,207.01	0.03

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

	Current Month		Year to Date	
EMSAR	0.00	0.00	1,007.52	0.03
Banner Fire Equipment	0.00	0.00	1,849.93	0.05
Arrow International	0.00	0.00	1,539.35	0.04
Graphics Factory	0.00	0.00	195.00	0.01
Laerdal Medical Corp	0.00	0.00	380.88	0.01
Ambulance Transfer	1,271.40	0.11	2,149.48	0.06
K&K Car Repair	0.00	0.00	3,762.09	0.10
Kelly's Auto Parts	0.00	0.00	694.34	0.02
Purcell Tire	0.00	0.00	2,017.76	0.05
CIT Trucks	0.00	0.00	718.16	0.02
Sunset Auto	0.00	0.00	930.06	0.02
Wal-Mart	0.00	0.00	286.03	0.01
Interstate Billing Service	0.00	0.00	2,721.30	0.07
Commerce Bank - VISA	0.00	0.00	12.25	0.00
Jim Butler	0.00	0.00	16.12	0.00
United Glass	0.00	0.00	286.12	0.01
Ambulance Expl Transfer	1,313.70	0.12	2,871.88	0.08
Ambulance Exp Transfer	0.00	0.00	397.80	0.01
Reliance Bank	135.47	0.01	1,648.25	0.04
Ambulance Exp Transfer	6,275.10	0.55	7,475.10	0.20
Commerce Bank - VISA	89.91	0.01	529.54	0.01
Ambulance Transfer	1,037.67	0.09	3,393.59	0.09
Commerce Bank-VISA	545.50	0.05	3,275.84	0.09
Premier Entertainment	0.00	0.00	330.00	0.01
SSM Health	0.00	0.00	260.00	0.01
Bill Mahler	0.00	0.00	389.67	0.01
Wal-Mart	0.00	0.00	202.97	0.01
ASHI	0.00	0.00	20.00	0.00
St. Francis County Ambulance D	0.00	0.00	675.00	0.02
Ambulance Exp Transfer	518.12	0.05	9,335.41	0.25
Ambulance Exp Transfer	165.64	0.01	21,961.92	0.59
Uniforms - Payroll	0.00	0.00	6,817.50	0.18
Ambulance Transfer	226.27	0.02	4,336.54	0.12
Ambulance Exp Transfer	1,293.74	0.11	15,911.63	0.43
Total Expenditures	202,248.93	17.73	2,859,557.77	76.48
Excess Revenue over (under) Expenditur	\$ 938,202.08	82.27	\$ 879,173.83	23.52

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 1,081,547.42	\$ 831,879.66	\$ 2,971,634.78	\$ 2,605,724.05
Ambulance Service Charge	55,834.44	252,051.83	727,788.01	978,904.20
Interest Income	3,069.15	891.57	39,308.81	11,647.04
Miscellaneous Revenue	0.00	0.00	0.00	400.00
Total Revenues	1,140,451.01	1,084,823.06	3,738,731.60	3,596,675.29
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	1,140,451.01	1,084,823.06	3,738,731.60	3,596,675.29
Expenditures				
Salaries	161,832.28	201,567.37	1,798,118.09	2,592,200.43
Salaries OT	4,406.57	14,116.80	59,111.17	150,493.93
Election Expenses	(566.81)	0.00	12,420.58	2,975.14
Depreciated Assets	0.00	0.00	15,908.32	290.00
Payroll Taxes	12,406.62	18,743.74	139,424.29	186,228.15
Office Supplies	301.88	824.26	7,096.26	3,740.31
Gas & Oil-Fuel	1,406.53	1,560.08	18,102.28	10,270.87
Bank Charges	81.00	0.00	1,008.50	0.00
Equipment Purchases	0.00	0.00	262.81	503.26
Dues & Subscriptions	0.00	0.00	2,804.95	1,137.40
Insurance - General	99.67	15.00	96,450.38	46,461.09
Insurance - Employee	(80.62)	(15,215.31)	455,908.37	244,753.51
Professional Fee	6,388.44	12,211.18	81,891.95	75,142.08
Building Maintenance	1,889.66	387.09	14,660.60	6,580.77
Equipment Maintenance	2,482.59	7,721.51	65,112.35	75,163.36
Vehicle Maintenance	1,313.70	9,334.36	14,316.11	38,181.69
Workers Comp Claims	0.00	203.80	397.80	424.81
Mortgage Interest Payments	135.47	90.32	1,648.25	1,098.80
Doctors Fees	6,275.10	73.00	7,475.10	4,346.84
Misc Expenses	1,127.58	485.56	3,923.13	1,256.32
Training & Education	1,063.62	226.69	14,488.89	9,214.13
Uniforms	165.64	59.41	28,779.42	19,237.73
Supplies-Cleaning & Maint.	226.27	363.23	4,336.54	2,991.02
Utilities	1,293.74	901.74	15,911.63	9,582.57
Total Expenditures	202,248.93	253,669.83	2,859,557.77	3,482,274.21
Excess Revenue over (under) Expenditur	\$ 938,202.08	\$ 831,153.23	\$ 879,173.83	\$ 114,401.08

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 0.00	\$ 831,879.66	\$ 1,890,087.36	\$ 2,605,724.05
Tax Collection Current	1,081,547.42	0.00	1,081,547.42	0.00
Ambulance Service Charge	0.00	0.00	0.00	70.65
Ambulance Service Charge	55,834.44	252,051.83	728,739.61	978,833.55
Ambulance Refunds	0.00	0.00	(951.60)	0.00
MVB Interest	1.30	891.57	8.81	11,647.04
Reliance Bank Interest	3,067.85	0.00	27,796.18	0.00
Investment Interest	0.00	0.00	11,503.82	0.00
Ambulance Reports	0.00	0.00	0.00	43.20
Misc Revenue	0.00	0.00	0.00	356.80
Total Revenues	1,140,451.01	1,084,823.06	3,738,731.60	3,596,675.29
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	1,140,451.01	1,084,823.06	3,738,731.60	3,596,675.29
Expenditures				
Salaries-Paramedics	606.23	129,201.16	2,176.21	1,761,717.35
Directors Fees	0.00	0.00	3,140.00	3,880.00
Salaries-Fire Chief	3,687.84	1,836.16	37,909.44	23,839.65
Salaries-Deputy Chiefs	17,309.75	7,409.20	178,452.87	91,043.32
Salaries-Admin Assistants	2,665.42	1,281.85	27,340.06	16,641.76
Salaries-Office Manager	2,051.71	956.46	20,990.59	12,433.98
Salaries-EMT/Paramedic	135,511.33	45,406.41	1,527,178.92	573,141.92
Salaries-Medical Officer	0.00	6,533.12	0.00	84,821.12
Sick Buy Back	0.00	16,415.08	0.00	27,473.40
Education Incentive	0.00	0.00	0.00	4,680.00
Salaries - Other	0.00	0.00	930.00	0.00
Audit Adj - Year End	0.00	(7,472.07)	0.00	(7,472.07)
Payroll OT-Ambulance	4,406.57	14,116.80	59,111.17	150,488.00
Salaries-OT Admin	0.00	0.00	0.00	5.93
General Exp Transfer	(566.81)	0.00	12,420.58	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	12,406.62	17,277.58	139,424.29	184,761.99
Audit Adj - Year End	0.00	1,466.16	0.00	1,466.16
Safeguard	0.00	0.00	0.00	133.73
Missouri Lawyers Media	0.00	0.00	37.80	0.00
Ambulance Exp Transfer	301.88	442.15	7,058.46	3,224.47
Audit Adj-Year End	0.00	382.11	0.00	382.11
Ambulance Exp Transfer	1,406.53	997.80	18,102.28	9,708.59
Audit Adj-Year End	0.00	562.28	0.00	562.28
Reliance Bank	81.00	0.00	1,008.50	0.00
Ambulance Exp Transfer	0.00	0.00	262.81	503.26
GSLAFCA-EMS Officers	0.00	0.00	0.00	25.00
Ambulance Transfer	0.00	0.00	2,804.95	1,112.40
Ambulance Exp Transfer	99.67	15.00	96,450.38	46,461.09
Ambulance Exp Transfer	(80.62)	(1,987.67)	455,908.37	257,981.15
Audit Adj - Year End	0.00	(13,227.64)	0.00	(13,227.64)
Rognan & Associates	525.00	350.00	6,300.00	1,750.00
ProClaims	0.00	5,012.89	15,933.85	50,317.18

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Spector, Wolfe, McLaughlin	762.74	130.20	6,347.39	2,350.68
Lashly & Baer	0.00	0.00	0.00	233.20
Brian D. Ahrens	0.00	0.00	0.00	3,400.00
Thomas Lang	0.00	0.00	0.00	2,091.00
Darla Sansoucie	0.00	0.00	843.00	400.00
Paylocity	181.92	153.46	2,313.73	1,513.12
ArchImages	0.00	206.85	8,791.87	450.21
Lockton	1,500.00	1,000.00	6,000.00	4,000.00
Aon Consulting	0.00	0.00	6,190.48	3,278.91
EMS/Mc	2,862.45	0.00	17,699.29	0.00
Fick, Eggemeyer & Williamson	0.00	0.00	2,550.00	0.00
EMS/MC C/C Fees	556.33	0.00	8,922.34	0.00
Audit Adj-Year End	0.00	5,357.78	0.00	5,357.78
Rottler Pest Control	0.00	0.00	0.00	199.00
Ambulance Transfer	1,889.66	282.09	14,660.60	6,276.77
Audit Adj-Year End	0.00	105.00	0.00	105.00
Physio-Control	0.00	0.00	9,505.82	20,545.03
Ositech	0.00	0.00	0.00	98.00
Stryker	0.00	0.00	374.41	232.46
Airgas	210.99	252.76	3,229.63	2,891.36
SSM Health	754.36	1,134.55	6,584.08	6,834.62
Boundtree	234.76	3,592.16	33,421.31	28,180.02
St. Clare Hospital	0.00	0.00	3,667.93	10,571.73
Commerce Bank-VISA	11.08	0.00	1,207.01	52.07
EMSAR	0.00	955.73	1,007.52	2,013.54
Banner Fire Equipment	0.00	0.00	1,849.93	199.00
Arrow International	0.00	0.00	1,539.35	158.83
Kelly's Auto Parts	0.00	141.93	0.00	141.93
Graphics Factory	0.00	0.00	195.00	0.00
Laerdal Medical Corp	0.00	0.00	380.88	0.00
Ambulance Transfer	1,271.40	56.80	2,149.48	1,657.19
Audit Adj-Year End	0.00	1,587.58	0.00	1,587.58
Vehicle Maintenance	0.00	0.00	0.00	1,286.19
K&K Car Repair	0.00	0.00	3,762.09	4,033.30
Kelly's Auto Parts	0.00	0.00	694.34	256.00
Purcell Tire	0.00	1,229.64	2,017.76	2,907.13
CIT Trucks	0.00	0.00	718.16	5,102.36
Sunset Auto	0.00	0.00	930.06	124.25
Don's Automotive	0.00	0.00	0.00	884.07
Dave Schmidt Truck Service	0.00	0.00	0.00	12,027.01
Ed Roehr Safety Products	0.00	0.00	0.00	294.00
Wal-Mart	0.00	0.00	286.03	103.41
Interstate Billing Service	0.00	0.00	2,721.30	2,017.73
Commerce Bank - VISA	0.00	1,897.49	12.25	1,897.49
Dave Sinclair Ford	0.00	3,464.45	0.00	3,464.45
Jim Butler	0.00	0.00	16.12	0.00
United Glass	0.00	0.00	286.12	0.00
Ambulance Expl Transfer	1,313.70	44.38	2,871.88	1,085.90
Audit Adj-Year End	0.00	2,698.40	0.00	2,698.40
Ambulance Exp Transfer	0.00	203.80	397.80	424.81
Reliance Bank	135.47	90.32	1,648.25	1,098.80
Ambulance Exp Transfer	6,275.10	73.00	7,475.10	4,346.84
CLIA Laboratory	0.00	0.00	0.00	150.00
Commerce Bank - VISA	89.91	0.00	529.54	0.00
Ambulance Transfer	1,037.67	402.36	3,393.59	1,023.12
Audit Adj - Year End	0.00	83.20	0.00	83.20
Commerce Bank-VISA	545.50	0.00	3,275.84	1,639.57
Jason Lee	0.00	0.00	0.00	132.00

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
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	1,782.00
Chicken Liver the Clown	0.00	0.00	0.00	225.00
Premier Entertainment	0.00	0.00	330.00	320.00
SSM Health	0.00	0.00	260.00	105.60
Lowes	0.00	0.00	0.00	94.80
Bill Mahler	0.00	0.00	389.67	172.38
Wal-Mart	0.00	0.00	202.97	260.23
City of St. Charles	0.00	0.00	0.00	27.00
ASHI	0.00	0.00	20.00	0.00
St. Francis County Ambulance D	0.00	0.00	675.00	0.00
Ambulance Exp Transfer	518.12	21.19	9,335.41	3,467.25
Audit Adj-Year End	0.00	205.50	0.00	205.50
Ambulance Exp Transfer	165.64	59.41	21,961.92	19,237.73
Uniforms - Payroll	0.00	0.00	6,817.50	0.00
Ambulance Transfer	226.27	351.81	4,336.54	2,979.60
Audit Adj-Year End	0.00	11.42	0.00	11.42
Ambulance Exp Transfer	1,293.74	901.74	15,911.63	9,582.57
Total Expenditures	202,248.93	253,669.83	2,859,557.77	3,482,274.21
Excess Revenues over (under) Expenditu	\$ 938,202.08	\$ 831,153.23	\$ 879,173.83	\$ 114,401.08

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

ASSETS

Current Assets		
Reliance Bank	\$	458,440.53
Investments		261,824.87
Taxes Receivable - Current		332,762.86
Due From Capital Projects		4,260.93
Interest Receivable		1,510.14
Total Current Assets		1,058,799.33
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>1,058,799.33</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Due to General	\$	0.10
Total Current Liabilities		0.10
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax		137,312.79
Total Deferred Inflows of Resources		137,312.79
Total Liabilities		137,312.89
Fund Balance		
Nonspendable- Prepaid Expense		1,039.00
Fund Balance - Restricted		865,031.05
Excess Revenue over (under) Ex		55,416.39
Total Fund Balance		921,486.44
Total Liab., Def. Inflows & Fund Balance	\$	<u>1,058,799.33</u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 181,341.50	99.67	\$ 496,200.80	98.06
Interest Income	606.23	0.33	9,838.11	1.94
Total Revenues	<u>181,947.73</u>	100.00	<u>506,038.91</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>181,947.73</u>	100.00	<u>506,038.91</u>	100.00
Expenditures				
Dispatching Services	0.00	0.00	357,543.02	70.66
Depreciated Assets	359.99	0.20	579.99	0.11
Telephone Expenses	1,633.42	0.90	19,920.18	3.94
Communication Expense	3,146.92	1.73	72,579.33	14.34
Total Expenditures	<u>5,140.33</u>	2.83	<u>450,622.52</u>	89.05
Excess Revenue over (under) Expenditur	\$ <u>176,807.40</u>	97.17	\$ <u>55,416.39</u>	10.95

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

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 0.00	0.00	\$ 314,859.30	62.22
Tax Collection Current	181,341.50	99.67	181,341.50	35.84
Investment Interest	0.00	0.00	4,675.40	0.92
Reliance Bank Interest	606.23	0.33	4,457.04	0.88
Interest Income - Undefined	0.00	0.00	705.67	0.14
Total Revenues	181,947.73	100.00	506,038.91	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	181,947.73	100.00	506,038.91	100.00
Expenditures				
Central County Emergency 911	0.00	0.00	357,543.02	70.66
Miken Technologies	0.00	0.00	220.00	0.04
AT&T	359.99	0.20	359.99	0.07
Charter Communications	1,043.85	0.57	11,826.34	2.34
Verizon	0.00	0.00	(365.35)	(0.07)
Commerce Bank Visa	25.63	0.01	25.63	0.01
AT&T	677.94	0.37	8,372.93	1.65
TSI Global Companies	0.00	0.00	2,078.00	0.41
Telephone Reimbursements	(114.00)	(0.06)	(2,017.37)	(0.40)
Charter Communications	949.00	0.52	12,651.57	2.50
Pfizinger Graphics	0.00	0.00	820.00	0.16
Verizon	0.00	0.00	(206.49)	(0.04)
First Watch	0.00	0.00	575.50	0.11
Commerce Bank-VISA	0.00	0.00	2,679.88	0.53
Miken Technologies	1,388.67	0.76	25,472.03	5.03
CCE-911	0.00	0.00	6,756.95	1.34
CTI Conference Technologies	0.00	0.00	15,760.00	3.11
Meramec Design	0.00	0.00	480.00	0.09
Sikich	0.00	0.00	1,181.44	0.23
Warner Communications	0.00	0.00	476.00	0.09
Ed Roehr Safety Products	0.00	0.00	322.40	0.06
Gerstner Electric	0.00	0.00	2,334.52	0.46
AT&T	412.40	0.23	2,599.70	0.51
Kimberly Smith	0.00	0.00	53.98	0.01
Conference Technologies	0.00	0.00	225.00	0.04
Wireless USA	396.85	0.22	396.85	0.08
Total Expenditures	5,140.33	2.83	450,622.52	89.05
Excess Revenue over (under) Expenditur	\$ 176,807.40	97.17	\$ 55,416.39	10.95

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

	This Year	Current Month Last Year	Current Month This Year	Year to Date Last Year	Year to Date
Revenues					
Tax Revenues	\$	181,341.50	\$ 138,197.42	\$ 496,200.80	\$ 434,242.58
Interest Income		606.23	1,510.14	9,838.11	4,230.46
Total Revenues		<u>181,947.73</u>	<u>139,707.56</u>	<u>506,038.91</u>	<u>438,473.04</u>
Cost of Sales					
Total Cost of Sales		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit		<u>181,947.73</u>	<u>139,707.56</u>	<u>506,038.91</u>	<u>438,473.04</u>
Expenditures					
Dispatching Services		0.00	0.00	357,543.02	331,375.04
Telephone Expenses		1,633.42	2,356.53	19,920.18	21,254.78
Communication Expense		3,146.92	3,360.25	72,579.33	81,924.90
Depreciated Assets		359.99	0.00	579.99	762.27
Professional Services		0.00	0.00	0.00	950.00
Total Expenditures		<u>5,140.33</u>	<u>5,716.78</u>	<u>450,622.52</u>	<u>436,266.99</u>
Excess Revenue over (under) Expenditur	\$	<u>176,807.40</u>	<u>\$ 133,990.78</u>	<u>\$ 55,416.39</u>	<u>\$ 2,206.05</u>

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 0.00	\$ 138,197.42	\$ 314,859.30	\$ 434,242.58
Tax Collection Current	181,341.50	0.00	181,341.50	0.00
Investment Interest	0.00	1,510.14	4,675.40	4,230.46
Reliance Bank Interest	606.23	0.00	4,457.04	0.00
Interest Income - Undefined	0.00	0.00	705.67	0.00
Total Revenues	181,947.73	139,707.56	506,038.91	438,473.04
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	181,947.73	139,707.56	506,038.91	438,473.04
Expenditures				
Central County Emergency 911	0.00	0.00	357,543.02	331,375.04
Depreciated Assets	0.00	0.00	0.00	762.27
Miken Technologies	0.00	0.00	220.00	0.00
AT&T	359.99	0.00	359.99	0.00
Brian D. Ahrens, CPA	0.00	0.00	0.00	950.00
Charter Communications	1,043.85	1,050.79	11,826.34	11,520.12
Verizon	0.00	0.00	(365.35)	8,224.48
Commerce Bank Visa	25.63	529.99	25.63	942.73
AT&T	677.94	1,015.75	8,372.93	2,879.45
TSI Global Companies	0.00	0.00	2,078.00	0.00
Telephone Reimbursements	(114.00)	(240.00)	(2,017.37)	(2,312.00)
Charter Communications	949.00	1,000.00	12,651.57	13,059.45
Pfizinger Graphics	0.00	0.00	820.00	2,633.00
Verizon	0.00	0.00	(206.49)	3,929.02
First Watch	0.00	575.50	575.50	6,906.00
Commerce Bank-VISA	0.00	794.70	2,679.88	2,260.38
Vinyl Images	0.00	0.00	0.00	168.23
Miken Technologies	1,388.67	(538.82)	25,472.03	17,104.04
Image Trend	0.00	0.00	0.00	7,675.00
Sentinel	0.00	0.00	0.00	1,341.30
CCE-911	0.00	879.00	6,756.95	6,479.00
CTI Conference Technologies	0.00	0.00	15,760.00	15,760.00
Rejis Commission	0.00	0.00	0.00	27.00
Meramec Design	0.00	0.00	480.00	120.00
Sikich	0.00	0.00	1,181.44	1,495.50
CDW Government	0.00	0.00	0.00	228.00
ESRI	0.00	0.00	0.00	1,212.00
Warner Communications	0.00	0.00	476.00	240.00
Ed Roehr Safety Products	0.00	0.00	322.40	162.60
Gerstner Electric	0.00	0.00	2,334.52	474.51
AT&T	412.40	649.87	2,599.70	649.87
Kimberly Smith	0.00	0.00	53.98	0.00
Conference Technologies	0.00	0.00	225.00	0.00
Wireless USA	396.85	0.00	396.85	0.00
Total Expenditures	5,140.33	5,716.78	450,622.52	436,266.99
Excess Revenues over (under) Expenditu	\$ 176,807.40	\$ 133,990.78	\$ 55,416.39	\$ 2,206.05

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

ASSETS

Current Assets		
Reliance Bank - 2944	\$	362,489.93
Investments		31,207,312.66
Investments-Emp DC Plan		6,417,484.42
Taxes Receivable - Current		667,691.21
Due From General		0.14
Total Current Assets		38,654,978.36
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>38,654,978.36</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Amount Due - Emp DC Plan	\$	6,417,484.42
Total Current Liabilities		6,417,484.42
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax		275,519.16
Total Deferred Inflows of Resources		275,519.16
Total Liabilities		6,693,003.58
Fund Balance		
Held in Trust for Emp Retire		31,914,058.09
Excess Revenue over (under) Ex		47,916.69
Total Fund Balance		31,961,974.78
Total Liab., Def. Inflows & Fund Balance	\$	<u>38,654,978.36</u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 359,407.18	99.93	\$ 990,988.85	66.45
Interest Income	253.32	0.07	304.43	0.02
Overhead Transfer	0.00	0.00	500,000.00	33.53
Total Revenues	<u>359,660.50</u>	100.00	<u>1,491,293.28</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>359,660.50</u>	100.00	<u>1,491,293.28</u>	100.00
Expenditures				
Benefit Payments	<u>0.00</u>	0.00	<u>1,443,376.59</u>	96.79
Total Expenditures	<u>0.00</u>	0.00	<u>1,443,376.59</u>	96.79
Excess Revenue over (under) Expenditur	<u>\$ 359,660.50</u>	100.00	<u>\$ 47,916.69</u>	3.21

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

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 0.00	0.00	\$ 631,581.67	42.35
Tax Collection Current	359,407.18	99.93	359,407.18	24.10
Reliance Bank Interest	253.32	0.07	304.43	0.02
Overhead Transfer	0.00	0.00	500,000.00	33.53
Total Revenues	359,660.50	100.00	1,491,293.28	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	359,660.50	100.00	1,491,293.28	100.00
Expenditures				
Voya	0.00	0.00	1,443,376.59	96.79
Total Expenditures	0.00	0.00	1,443,376.59	96.79
Excess Revenue over (under) Expenditur	\$ 359,660.50	100.00	\$ 47,916.69	3.21

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 359,407.18	\$ 278,622.66	\$ 990,988.85	\$ 870,712.98
Interest Income	253.32	0.00	304.43	0.00
Employer Contributions	0.00	904,480.00	0.00	904,480.00
457 Plan Employee Growth	0.00	(4,476,945.03)	0.00	(4,476,945.03)
Overhead Transfer	0.00	0.00	500,000.00	0.00
Total Revenues	<u>359,660.50</u>	<u>5,660,047.69</u>	<u>1,491,293.28</u>	<u>6,252,138.01</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>359,660.50</u>	<u>5,660,047.69</u>	<u>1,491,293.28</u>	<u>6,252,138.01</u>
Expenditures				
Benefit Payments	<u>0.00</u>	<u>2,101,938.53</u>	<u>1,443,376.59</u>	<u>3,012,385.81</u>
Total Expenditures	<u>0.00</u>	<u>2,101,938.53</u>	<u>1,443,376.59</u>	<u>3,012,385.81</u>
Excess Revenue over (under) Expenditur	\$ <u>359,660.50</u>	\$ <u>3,558,109.16</u>	\$ <u>47,916.69</u>	\$ <u>3,239,752.20</u>

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 0.00	\$ 278,622.66	\$ 631,581.67	\$ 870,712.98
Tax Collection Current	359,407.18	0.00	359,407.18	0.00
Reliance Bank Interest	253.32	0.00	304.43	0.00
Employer Contributions	0.00	904,480.00	0.00	904,480.00
457 Plan Employee Growth	0.00	4,476,945.03	0.00	4,476,945.03
Overhead Transfer	0.00	0.00	500,000.00	0.00
Total Revenues	<u>359,660.50</u>	<u>5,660,047.69</u>	<u>1,491,293.28</u>	<u>6,252,138.01</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>359,660.50</u>	<u>5,660,047.69</u>	<u>1,491,293.28</u>	<u>6,252,138.01</u>
Expenditures				
Voya	0.00	0.00	1,443,376.59	910,447.28
Benefit Payments & Other Activ	0.00	2,101,938.53	0.00	2,101,938.53
Total Expenditures	<u>0.00</u>	<u>2,101,938.53</u>	<u>1,443,376.59</u>	<u>3,012,385.81</u>
Excess Revenues over (under) Expenditu	\$ <u>359,660.50</u>	\$ <u>3,558,109.16</u>	\$ <u>47,916.69</u>	\$ <u>3,239,752.20</u>

Fenton FPD - Capital Projects
Balance Sheet - Governmental Funds - Modified Accrual Basis
December 31, 2018

ASSETS

Current Assets		
Total Current Assets		0.00
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>0.00</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Due To General Fund	\$ 792,127.64	
Due To Ambulance Fund	17,400.76	
Due To Dispatch Fund	4,260.93	
Total Current Liabilities		813,789.33
Deferred Inflows of Resources		
Total Deferred Inflows of Resources		0.00
Total Liabilities		813,789.33
Fund Balance		
Excess Revenue over (under) Ex	(813,789.33)	
Total Fund Balance		(813,789.33)
Total Liab., Def. Inflows & Fund Balance	\$	<u>0.00</u>

Fenton FPD - Capital Projects
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Twelve Months Ending December 31, 2018

	Current Month		Year to Date	
Revenues				
Total Revenues	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Gross Profit	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Expenditures				
Depreciated Assets	\$ 37,930.00	0.00	\$ 677,182.20	0.00
Equipment Purchased	0.00	0.00	8,303.61	0.00
Professional Fees	0.00	0.00	3,547.04	0.00
Building Improvements	0.00	0.00	8,434.76	0.00
Equipment Improvements	0.00	0.00	11,360.47	0.00
Lease Expenses	0.00	0.00	90,864.58	0.00
Uniform/ Turn Out Gear	0.00	0.00	12,637.81	0.00
Communications	<u>0.00</u>	0.00	<u>1,458.86</u>	0.00
Total Expenditures	<u>37,930.00</u>	0.00	<u>813,789.33</u>	0.00
Excess Revenue over (under) Expenditur	\$ <u>(37,930.00)</u>	0.00	\$ <u>(813,789.33)</u>	0.00

Fenton FPD - Capital Projects
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Twelve Months Ending December 31, 2018

	Current Month		Year to Date	
Revenues				
Total Revenues	0.00	0.00	0.00	0.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	0.00	0.00	0.00	0.00
Expenditures				
Miken Technologies	\$ 0.00	0.00	\$ 2,122.08	0.00
Show Me Weights	0.00	0.00	8,450.00	0.00
Stryker Medical	0.00	0.00	15,300.00	0.00
Keiser Corp	0.00	0.00	3,024.39	0.00
Sentinel Emergency	0.00	0.00	1,445.35	0.00
Voorhees Township	0.00	0.00	565,000.00	0.00
Commerce Bank Visa	0.00	0.00	4,634.39	0.00
Don Brown Chevrolet	37,930.00	0.00	72,336.00	0.00
Commerce Bank Visa	0.00	0.00	679.99	0.00
Public Safety Outfitters	0.00	0.00	4,190.00	0.00
Danger Close Group	0.00	0.00	3,052.01	0.00
Sentinel Emergency	0.00	0.00	310.55	0.00
Show Me Weights	0.00	0.00	2,905.40	0.00
Sam's Club	0.00	0.00	798.33	0.00
K&K Supply	0.00	0.00	1,237.32	0.00
ArchImages	0.00	0.00	3,547.04	0.00
Scott Lee Heating	0.00	0.00	5,799.00	0.00
Midwest Alarms	0.00	0.00	2,635.76	0.00
Physio-Control	0.00	0.00	8,903.75	0.00
Sentinel Emergency	0.00	0.00	2,456.72	0.00
Lease Interest	0.00	0.00	20,421.73	0.00
Commerce Bank Lease	0.00	0.00	70,442.85	0.00
Schuhmacher Fire	0.00	0.00	1,090.33	0.00
Leo Ellebrecht	0.00	0.00	10,076.00	0.00
MacQueen Emergency Group	0.00	0.00	1,471.48	0.00
Best Buy	0.00	0.00	1,458.86	0.00
Total Expenditures	37,930.00	0.00	813,789.33	0.00
Excess Revenue over (under) Expenditur	\$ (37,930.00)	0.00	\$ (813,789.33)	0.00