

Fenton Fire Protection District

Financial Statements

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August 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 August 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

September 19, 2018

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

AUGUST 31, 2018	PERCENTAGE	GENERAL	OVER	AMBULANCE	OVER
PAGE 2	GAUGE	ACTUAL	(UNDER)	ACTUAL	(UNDER)
January	8.30	9.22	0.92	7.35	(0.95)
February	16.70	15.54	(1.16)	14.34	(2.36)
March	25.00	27.77	2.77	21.73	(3.27)
April	33.30	34.02	0.72	28.56	(4.74)
May	41.70	42.16	0.46	37.73	(3.97)
June	50.00	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				
October	83.30				
November	91.60				
December	100.00				
(\$466,225)	1%	\$83,246	(\$285,533)	\$31,425	(\$180,692)
2017	PERCENTAGE	GENERAL	OVER	AMBULANCE	OVER
	GAUGE	ACTUAL	(UNDER)	ACTUAL	(UNDER)
January	8.30	13.34	5.04	7.26	(1.04)
February	16.70	19.68	2.98	14.06	(2.64)
March	25.00	26.16	1.16	21.21	(3.79)
April	33.30	32.28	(1.02)	28.37	(4.93)
May	41.70	39.63	(2.07)	35.81	(5.89)
June	50.00	50.95	0.95	47.00	(3.00)
July	58.30	57.70	(0.60)	54.08	(4.22)
✓ August	66.60	64.57	(2.03)	61.00	(5.60) ✓
September	75.00	71.48	(3.52)	67.99	(7.01)
October	83.30	78.61	(4.69)	75.16	(8.14)
November	91.60	99.62	8.02	85.46	(6.14)
December	100.00	107.53	7.53	91.89	(8.11)
\$371,897	1%	\$83,246	\$626,827	\$31,425	(\$254,929)

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

			AUGUST 31, 2018	PAGE 3
GENERAL + AMBULANCE FUND COMBINED				
ACTUAL - COMPARED TO BUDGET			OVER (UNDER)	% OF
	ACTUAL	BUDGET	BUDGET	BUDGET
REVENUES				
Tax collections	\$8,368,923	\$12,812,589	(\$4,443,666)	65.32%
Building and other permits	109,997	100,000	9,997	110.00%
Ambulance fees, net	483,635	750,000	(266,365)	64.48%
Interest	82,901	45,000	37,901	184.22%
Miscellaneous revenue	6,218	8,500	(2,282)	73.15%
Rental income	11,650	17,400	(5,750)	66.95%
Financing Source - Loan Proceeds	0	0	0	
TOTAL REVENUES	\$9,063,324	\$13,733,489	(\$4,670,165)	65.99%
EXPENDITURES				
Bank service charges	\$1,079	\$1,500	(\$421)	71.93%
Building maintenance	34,109	65,464	(31,355)	52.10%
Depreciated assets - capital assets	365,779	595,992	(230,213)	61.37%
Doctors fees & medical exams	2,776	24,000	(21,224)	11.57%
Dues and subscriptions	7,669	23,060	(15,391)	33.26%
Election expenses	23,063	30,000	(6,937)	76.88%
Equipment maintenance & expensed	77,785	165,695	(87,910)	46.94%
Equipment purchases and replacement	14,542	0	14,542	
Gasoline and oil	38,658	50,500	(11,842)	76.55%
Insurance - employee - medical & dental	1,036,251	1,780,326	(744,075)	58.21%
Insurance - general	269,932	348,500	(78,568)	77.46%
Mortgage interest payments/expense	3,657	5,600	(1,943)	65.30%
Miscellaneous expenses	5,569	13,250	(7,681)	42.03%
Lease expenses - principal & interest	90,865	91,000	(135)	99.85%
Office supplies and expenses	17,188	25,800	(8,612)	66.62%
Payroll taxes	302,478	496,000	(193,522)	60.98%
Professional fees & services	126,848	219,500	(92,652)	57.79%
Rental Management Fee/repairs	2,736	5,200	(2,464)	52.62%
Salaries	4,022,029	6,661,500	(2,639,471)	60.38%
Salaries - OT	0	0	0	
Supplies - cleaning & laundry	11,448	15,000	(3,552)	76.32%
Training and education	37,028	104,751	(67,723)	35.35%
Uniforms	101,748	100,000	1,748	101.75%
Utilities	36,802	51,400	(14,598)	71.60%
Vehicle maintenance & repairs	39,747	88,000	(48,253)	45.17%
Work Comp Claims	884	5,000	(4,116)	17.68%
Pension Contribution	500,000	500,000	0	100.00%
TOTAL EXPENDITURES	\$7,170,670	\$11,467,038	(\$4,296,368)	62.53%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,892,654	\$2,266,451	(\$373,797)	83.51%
General/Ambulance/Pension Overhead Transfer	\$0	\$0	\$0	
USE OF DISTRICT RESERVES	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,892,654	\$2,266,451	(\$373,797)	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

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GENERAL + AMBULANCE FUND COMBINED ACTUAL 2018 - COMPARED TO ACTUAL 2017			AUGUST 31, 2018	
	ACTUAL 2018	ACTUAL 2017	2018-2017 \$ OVER (UNDER)	2018-2017 % OVER (UNDER)
REVENUES				
Tax collections	\$8,368,923	\$5,178,363	\$3,190,560	✓ 61.61%
Building and other permits	109,997	102,054	7,943	✓ 7.78%
Ambulance fees, net	483,635	503,403	(19,768)	✓ -3.93%
Interest	82,901	8,214	74,687	✓ 909.26%
Miscellaneous revenue	6,218	8,370	(2,152)	-25.71%
Rental income	11,650	11,600	50	0.43%
Financing Source - Loan Proceeds	0	370,816	(370,816)	✓
TOTAL REVENUES	\$9,063,324	\$6,182,820	\$2,880,504	✓ 46.59%
EXPENDITURES				
Bank service charges	\$1,079	\$461	\$618	✓ 134.06%
Building maintenance	34,109	21,226	12,883	✓ 60.69%
Depreciated assets - capital assets	365,779	372,645	(6,866)	-1.84%
Doctors fees & medical exams	2,776	2,994	(218)	-7.28%
Dues and subscriptions	7,669	7,395	274	3.71%
Election expenses	23,063	14,876	8,187	✓ 55.03%
Equipment maintenance & expensed	77,785	50,765	27,020	✓ 53.23%
Equipment purchases and replacement	14,542	5,897	8,645	146.60%
Gasoline and oil	38,658	29,445	9,213	✓ 31.29%
Insurance - employee - medical & dental	1,036,251	935,493	100,758	✓ 10.77%
Insurance - general	269,932	212,387	57,545	✓ 27.09%
Mortgage interest payments/expense	3,657	3,658	(1)	-0.03%
Miscellaneous expenses	5,569	3,621	1,948	✓ 53.80%
Lease expenses - principal & interest	90,865	43,669	47,196	✓ 108.08%
Office supplies and expenses	17,188	13,643	3,545	✓ 25.98%
Payroll taxes	302,478	295,131	7,347	✓ 2.49%
Professional fees & services	126,848	83,220	43,628	✓ 52.42%
Rental Management Fee/repairs	2,736	928	1,808	✓ 194.83%
Salaries	3,916,558	3,730,862	185,696	✓ 4.98%
Salaries - OT	105,471	198,441	(92,970)	✓ -46.85%
Supplies - cleaning & laundry	11,448	11,034	414	✓ 3.75%
Training and education	37,028	19,077	17,951	✓ 94.10%
Uniforms	101,748	90,442	11,306	✓ 12.50%
Utilities	36,802	31,191	5,611	✓ 17.99%
Vehicle maintenance & repairs	39,747	90,911	(51,164)	✓ -56.28%
Work Comp Claims	884	394	490	✓ 124.37%
Pension Contribution	500,000	0	500,000	✓
TOTAL EXPENDITURES	\$7,170,670	\$6,269,806	\$900,864	✓ 14.37%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$1,892,654	(\$86,986)	\$1,979,640	✓ -2175.81%
General/Ambulance/Pension Overhead Transfer	\$0	\$0	\$0	
USE OF DISTRICT RESERVES	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$1,892,654	(\$86,986)	\$1,979,640	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET - ALL	FUNDS			AUGUST 31, 2018	PAGE 5
			GENERAL +			
	GENERAL	AMBULANCE	AMBULANCE	DISPATCH	PENSION	TOTAL
REVENUES						
Tax collections	\$9,919,033	\$2,893,556	\$12,812,589	\$481,873	\$967,499	\$14,261,961
Building and other permits	100,000		100,000			100,000
Ambulance fees, net		750,000	750,000			750,000
Interest	35,000	10,000	45,000	2,000		47,000
Miscellaneous revenue	8,000	500	8,500		500,000	508,500
Rental income	17,400		17,400			17,400
Financing Source - Loan Proceeds	0		0			0
TOTAL REVENUES	\$10,079,433	\$3,654,056	\$13,733,489	\$483,873	\$1,467,499	\$15,684,861
EXPENDITURES						
Bank service charges	\$1,500	\$0	\$1,500			\$1,500
Building maintenance	45,825	19,639	65,464			65,464
Depreciated assets - capital assets	588,692	7,300	595,992	12,900		608,892
Doctors fees & medical exams	16,800	7,200	24,000			24,000
Dues and subscriptions	16,762	6,298	23,060			23,060
Election expenses	21,000	9,000	30,000			30,000
Equipment maintenance & expensed	80,975	84,720	165,695			165,695
Equipment purchases and replacement	0	0	0			0
Gasoline and oil	35,350	15,150	50,500			50,500
Insurance - employee - medical & dental	1,246,228	534,098	1,780,326			1,780,326
Insurance - general	243,950	104,550	348,500			348,500
Mortgage interest payments/expense	3,920	1,680	5,600			5,600
Miscellaneous expenses	8,975	4,275	13,250			13,250
Lease expenses - principal & interest	91,000	0	91,000			91,000
Office supplies and expenses	20,610	5,190	25,800			25,800
Payroll taxes	347,200	148,800	496,000			496,000
Professional fees & services	110,950	108,550	219,500			219,500
Rental Management Fee/repairs	5,200	0	5,200			5,200
Salaries	4,695,660	1,965,840	6,661,500			6,661,500
Salaries - OT	0	0	0			0
Supplies - cleaning & laundry	10,500	4,500	15,000			15,000
Training and education	55,090	49,661	104,751			104,751
Uniforms	70,000	30,000	100,000			100,000
Utilities	35,980	15,420	51,400	114,100		165,500
Vehicle maintenance & repairs	68,900	19,100	88,000			88,000
Work Comp Claims	3,500	1,500	5,000			5,000
Dispatch - CCE-911				358,000		358,000
Pension Contribution	500,000		500,000		1,467,499	1,967,499
TOTAL EXPENDITURES	\$8,324,567	\$3,142,471	\$11,467,038	\$485,000	\$1,467,499	\$13,419,537
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)	\$1,754,866	\$511,585	\$2,266,451	(\$1,127)	\$0	\$2,265,324
General/Ambulance/Pension Overhead Transfer	\$0		\$0			\$0
USE OF DISTRICT RESERVES	\$0	\$0	\$0	\$1,127	\$0	\$1,127
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)	\$1,754,866	\$511,585	\$2,266,451	\$0	\$0	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	ACTUAL - ALL FUNDS				AUGUST 31, 2018	PAGE 6
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	TOTAL
REVENUES						
Tax collections	\$6,478,836	\$1,890,087	\$8,368,923	\$314,859	\$631,582	\$9,315,364
Building and other permits	109,997		109,997			109,997
Ambulance fees, net		483,635	483,635			483,635
Interest	62,677	20,224	82,901	5,587	37	88,525
Miscellaneous revenue	6,218	0	6,218		500,000	506,218
Rental income	11,650		11,650			11,650
Lease expenses - principal & interest	0		0			0
TOTAL REVENUES	\$6,669,378	\$2,393,946	\$9,063,324	\$320,446	\$1,131,619	\$10,515,389
EXPENDITURES						
Bank service charges	\$397	\$682	\$1,079			\$1,079
Building maintenance	23,863	10,246	34,109			34,109
Depreciated assets - capital assets	334,571	31,208	365,779	722		366,501
Doctors fees & medical exams	1,943	833	2,776			2,776
Dues and subscriptions	5,880	1,789	7,669			7,669
Election expenses	16,905	6,158	23,063			23,063
Equipment maintenance & expensed	26,386	51,399	77,785			77,785
Equipment purchases and replacement	13,285	1,257	14,542			14,542
Gasoline and oil	27,061	11,597	38,658			38,658
Insurance - employee - medical & dental	725,014	311,237	1,036,251			1,036,251
Insurance - general	188,845	81,087	269,932			269,932
Mortgage interest payments/expense	2,560	1,097	3,657			3,657
Miscellaneous expenses	3,837	1,732	5,569			5,569
Lease expenses - principal & interest	90,865	0	90,865			90,865
Office supplies and expenses	12,005	5,183	17,188			17,188
Payroll taxes	213,281	89,197	302,478			302,478
Professional fees & services	69,731	57,117	126,848			126,848
Rental Management Fee/repairs	2,736	0	2,736			2,736
Salaries	2,837,417	1,184,612	4,022,029			4,022,029
Salaries - OT	0	0	0			0
Supplies - cleaning & laundry	7,905	3,543	11,448			11,448
Training and education	26,717	10,311	37,028			37,028
Uniforms	71,198	30,550	101,748			101,748
Utilities	25,761	11,041	36,802	64,893		101,695
Vehicle maintenance & repairs	29,587	10,160	39,747			39,747
Work Comp Claims	619	265	884			884
Dispatch - CCE-911			0	357,543		357,543
Pension Contribution	500,000	0	500,000		1,443,377	1,943,377
TOTAL EXPENDITURES	\$5,258,369	\$1,912,301	7,170,670	\$423,158	\$1,443,377	\$9,037,205
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)	\$1,411,009	\$481,645	\$1,892,654	(\$102,712)	(\$311,758)	\$1,478,184
General/Ambulance/Pension Overhead Transfer	\$0	\$0	\$0	\$0	\$0	\$0
USE OF DISTRICT RESERVES	\$0	\$0	\$0	\$0		\$0
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)	\$1,411,009	\$481,645	\$1,892,654	(\$102,712)	(\$311,758)	\$1,478,184

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS					
	OVER (UNDER) BUDGET				AUGUST 31, 2018	PAGE 7
			GENERAL +			
	GENERAL	AMBULANCE	AMBULANCE	DISPATCH	PENSION	TOTAL
REVENUES						
Tax collections	(\$3,440,197)	(\$1,003,469)	(\$4,443,666)	(\$167,014)	(\$335,917)	(\$4,946,597)
Building and other permits	9,997	0	9,997	0	0	9,997
Ambulance fees, net	0	(266,365)	(266,365)	0	0	(266,365)
Interest	27,677	10,224	37,901	3,587	37	41,525
Miscellaneous revenue	(1,782)	(500)	(2,282)	0	0	(2,282)
Rental income	(5,750)	0	(5,750)	0	0	(5,750)
Financing Source - Loan Proceeds	0	0	0	0	0	0
TOTAL REVENUES	(\$3,410,055)	(\$1,260,110)	(\$4,670,165)	(\$163,427)	(\$335,880)	(\$5,169,472)
EXPENDITURES						
Bank service charges	(\$1,103)	\$682	(\$421)	\$0	\$0	(\$421)
Building maintenance	(21,962)	(9,393)	(31,355)	0	0	(31,355)
Depreciated assets - capital assets	(254,121)	23,908	(230,213)	(12,178)	0	(242,391)
Doctors fees & medical exams	(14,857)	(6,367)	(21,224)	0	0	(21,224)
Dues and subscriptions	(10,882)	(4,509)	(15,391)	0	0	(15,391)
Election expenses	(4,095)	(2,842)	(6,937)	0	0	(6,937)
Equipment maintenance & expensed	(54,589)	(33,321)	(87,910)	0	0	(87,910)
Equipment purchases and replacement	13,285	1,257	14,542	0	0	14,542
Gasoline and oil	(8,289)	(3,553)	(11,842)	0	0	(11,842)
Insurance - employee - medical & dental	(521,214)	(222,861)	(744,075)	0	0	(744,075)
Insurance - general	(55,105)	(23,463)	(78,568)	0	0	(78,568)
Mortgage interest payments/expense	(1,360)	(583)	(1,943)	0	0	(1,943)
Miscellaneous expenses	(5,138)	(2,543)	(7,681)	0	0	(7,681)
Lease expenses - principal & interest	(135)	0	(135)	0	0	(135)
Office supplies and expenses	(8,605)	(7)	(8,612)	0	0	(8,612)
Payroll taxes	(133,919)	(59,603)	(193,522)	0	0	(193,522)
Professional fees & services	(41,219)	(51,433)	(92,652)	0	0	(92,652)
Rental Management Fee/repairs	(2,464)	0	(2,464)	0	0	(2,464)
Salaries	(1,858,243)	(781,228)	(2,639,471)	0	0	(2,639,471)
Salaries - OT	0	0	0	0	0	0
Supplies - cleaning & laundry	(2,595)	(957)	(3,552)	0	0	(3,552)
Training and education	(28,373)	(39,350)	(67,723)	0	0	(67,723)
Uniforms	1,198	550	1,748	0	0	1,748
Utilities	(10,219)	(4,379)	(14,598)	(49,207)	0	(63,805)
Vehicle maintenance & repairs	(39,313)	(8,940)	(48,253)	0	0	(48,253)
Work Comp Claims	(2,881)	(1,235)	(4,116)	0	0	(4,116)
Dispatch - CCE-911	0	0	0	(457)	0	(457)
Pension Contribution	0	0	0	0	(24,122)	(24,122)
TOTAL EXPENDITURES	(\$3,066,198)	(\$1,230,170)	(\$4,296,368)	(\$61,842)	(\$24,122)	(\$4,382,332)
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)	(\$343,857)	(\$29,940)	(\$373,797)	(\$101,585)	(\$311,758)	(\$787,140)

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS					
	PERCENT OF BUDGET USED					
			GENERAL +			
	GENERAL	AMBULANCE	AMBULANCE	DISPATCH	PENSION	TOTAL
REVENUES						
Tax collections	65.32%	✓ 65.32%	65.32%	✓ 65.34%	65.28%	65.32%
Building and other permits	110.00%	✓	110.00%	✓		110.00%
Ambulance fees, net		64.48%	64.48%			64.48%
Interest	179.08%	202.24%	184.22%	279.35%		188.35%
Miscellaneous revenue	77.73%	0.00%	73.15%			99.55%
Rental income	66.95%		66.95%			66.95%
Financing Source - Loan Proceeds						
TOTAL REVENUES	66.17%	65.51%	65.99%	66.23%	77.11%	67.04%
EXPENDITURES						
Bank service charges	26.47%		71.93%	✓		71.93%
Building maintenance	52.07%	52.17%	52.10%			52.10%
Depreciated assets - capital assets	56.83%	427.51%	✓ 61.37%	5.60%		60.19%
Doctors fees & medical exams	11.57%	11.57%	11.57%			11.57%
Dues and subscriptions	35.08%	28.41%	33.26%			33.26%
Election expenses	80.50%	✓ 68.42%	✓ 76.88%	✓		76.88%
Equipment maintenance & expensed	32.59%	60.67%	46.94%			46.94%
Equipment purchases and replacement		✓	✓	✓		
Gasoline and oil	76.55%	✓ 76.55%	✓ 76.55%	✓		76.55%
Insurance - employee - medical & dental	58.18%	✓ 58.27%	58.21%			58.21%
Insurance - general	77.41%	✓ 77.56%	✓ 77.46%	✓		77.46%
Mortgage interest payments/expense	65.31%	65.30%	65.30%			65.30%
Miscellaneous expenses	42.75%	40.51%	42.03%			42.03%
Lease expenses - principal & interest	99.85%	✓	99.85%	✓		99.85%
Office supplies and expenses	58.25%	99.87%	✓ 66.62%			66.62%
Payroll taxes	61.43%	59.94%	60.98%			60.98%
Professional fees & services	62.85%	52.62%	57.79%			57.79%
Rental Management Fee/repairs	52.62%		52.62%			52.62%
Salaries	60.43%	60.26%	60.38%			60.38%
Salaries - OT		✓	✓	✓		
Supplies - cleaning & laundry	75.29%	✓ 78.73%	✓ 76.32%	✓		76.32%
Training and education	48.50%	✓ 20.76%	35.35%	✓		35.35%
Uniforms	101.71%	✓ 101.83%	✓ 101.75%	✓		101.75%
Utilities	71.60%	✓ 71.60%	✓ 71.60%	✓ 56.87%		61.45%
Vehicle maintenance & repairs	42.94%	53.19%	45.17%			45.17%
Work Comp Claims	17.69%	17.67%	17.68%			17.68%
Dispatch - CCE-911				99.87%	✓	99.87%
Pension Contribution	100.00%	✓	100.00%	✓	98.36%	✓ 98.77%
TOTAL EXPENDITURES	63.17%	✓ 60.85%	✓ 62.53%	✓ 87.25%	✓ 98.36%	✓ 67.34%
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)						

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	GENERAL FUND		AUGUST 31, 2018	PAGE 9
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$6,478,836	\$9,919,033	(\$3,440,197)	65.32%
Building and other permits	109,997	100,000	9,997	110.00%
Interest	62,677	35,000	27,677	179.08%
Miscellaneous revenue	6,218	8,000	(1,782)	77.73%
Rental income	11,650	17,400	(5,750)	66.95%
Financing Source - Loan Proceeds	0	0	0	
TOTAL REVENUES	\$6,669,378	\$10,079,433	(\$3,410,055)	66.17%
EXPENDITURES				
Bank service charges	\$397	\$1,500	(\$1,103)	26.47%
Building maintenance	23,863	45,825	(21,962)	52.07%
Depreciated assets - capital assets	334,571	588,692	(254,121)	56.83%
Doctors fees & medical exams	1,943	16,800	(14,857)	11.57%
Dues and subscriptions	5,880	16,762	(10,882)	35.08%
Election expenses	16,905	21,000	(4,095)	80.50%
Equipment maintenance & expensed	26,386	80,975	(54,589)	32.59%
Equipment purchases and replacement	13,285		13,285	
Gasoline and oil	27,061	35,350	(8,289)	76.55%
Insurance - employee - medical & dental	725,014	1,246,228	(521,214)	58.18%
Insurance - general	188,845	243,950	(55,105)	77.41%
Mortgage interest payments/expense	2,560	3,920	(1,360)	65.31%
Miscellaneous expenses	3,837	8,975	(5,138)	42.75%
Lease expenses - principal & interest	90,865	91,000	(135)	99.85%
Office supplies and expenses	12,005	20,610	(8,605)	58.25%
Payroll taxes	213,281	347,200	(133,919)	61.43%
Pension Contribution	500,000	500,000	0	100.00%
Professional fees & services	69,731	110,950	(41,219)	62.85%
Rental Management Fee/repairs	2,736	5,200	(2,464)	52.62%
Salaries	2,837,417	4,695,660	(1,858,243)	60.43%
Salaries - OT				
Supplies - cleaning & laundry	7,905	10,500	(2,595)	75.29%
Training and education	26,717	55,090	(28,373)	48.50%
Uniforms	71,198	70,000	1,198	101.71%
Utilities	25,761	35,980	(10,219)	71.60%
Vehicle maintenance & repairs	29,587	68,900	(39,313)	42.94%
Work Comp Claims	619	3,500	(2,881)	17.69%
TOTAL EXPENDITURES	\$5,258,369	\$8,324,567	(\$3,066,198)	63.17%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$1,411,009	\$1,754,866	\$343,857	80.41%
General/Ambulance/Pension Overhead Transfer	\$0		\$0	
TOTAL OVERHEAD TRANSFERS	\$0	\$0	\$0	
USE OF DISTRICT RESERVES	0	\$0		
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$1,411,009	\$1,754,866	\$343,857	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	AMBULANCE FUND		AUGUST 31, 2018	PAGE 10
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$1,890,087	\$2,893,556	(\$1,003,469)	65.32%
Ambulance fees, net	483,635	750,000	(266,365)	64.48%
Interest	20,224	10,000	10,224	202.24%
Miscellaneous revenue	0	500	(500)	0.00%
TOTAL REVENUES	\$2,393,946	\$3,654,056	(\$1,260,110)	65.51%
EXPENDITURES				
Bank service charges	\$682	\$0	\$682	
Building maintenance	10,246	19,639	(9,393)	52.17%
Depreciated assets - capital assets	31,208	7,300	23,908	427.51%
Doctors fees & medical exams	833	7,200	(6,367)	11.57%
Dues and subscriptions	1,789	6,298	(4,509)	28.41%
Election expenses	6,158	9,000	(2,842)	68.42%
Equipment maintenance & expensed	51,399	84,720	(33,321)	60.67%
Equipment purchases and replacement	1,257		1,257	
Gasoline and oil	11,597	15,150	(3,553)	76.55%
Insurance - employee - medical & dental	311,237	534,098	(222,861)	58.27%
Insurance - general	81,087	104,550	(23,463)	77.56%
Mortgage interest payments/expense	1,097	1,680	(583)	65.30%
Miscellaneous expenses	1,732	4,275	(2,543)	40.51%
Lease expenses - principal & interest			0	
Office supplies and expenses	5,183	5,190	(7)	99.87%
Payroll taxes	89,197	148,800	(59,603)	59.94%
Professional fees & services	57,117	108,550	(51,433)	52.62%
Rental Management Fee/repairs			0	
Salaries	1,184,612	1,965,840	(781,228)	60.26%
Salaries - OT			0	
Supplies - cleaning & laundry	3,543	4,500	(957)	78.73%
Training and education	10,311	49,661	(39,350)	20.76%
Uniforms	30,550	30,000	550	101.83%
Utilities	11,041	15,420	(4,379)	71.60%
Vehicle maintenance & repairs	10,160	19,100	(8,940)	53.19%
Work Comp Claims	265	1,500	(1,235)	17.67%
TOTAL EXPENDITURES	\$1,912,301	\$3,142,471	(\$1,230,170)	60.85%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$481,645	\$511,585	(\$29,940)	0.00%
General/Ambulance Overhead Transfer			0	
USE OF DISTRICT RESERVES	0			
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$481,645	\$511,585	(\$29,940)	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	PENSION FUND		AUGUST 31, 2018	PAGE 11
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$631,582	\$967,499	(\$335,917)	65.28%
Interest	37		37	
General Fund - additional contribution	500,000	500,000	0	
TOTAL REVENUES	\$1,131,619	\$1,467,499	(\$335,880)	77.11%
EXPENDITURES				
Pension Fund Premium	\$1,443,377	\$1,467,499	(\$24,122)	98.36%
TOTAL EXPENDITURES	\$1,443,377	\$1,467,499	(\$24,122)	98.36%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	(\$311,758)	\$0	(\$311,758)	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	DISPATCH FUND		AUGUST 31, 2018	PAGE 12
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$314,859	\$481,873	(\$167,014)	65.34%
Interest	5,587	2,000	3,587	279.35%
TOTAL REVENUES	\$320,446	\$483,873	(\$163,427)	66.23%
EXPENDITURES				
Dispatching fees	\$357,543	\$358,000	(\$457)	99.87%
Telephone	11,588	22,700	(11,112)	51.05%
Communication expenses	53,305	91,400	(38,095)	58.32%
Depreciated assets	722	12,900	(12,178)	5.60%
Auditing expense	0		0	
TOTAL EXPENDITURES	\$423,158	\$485,000	(\$61,842)	87.25%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	(\$102,712)	(\$1,127)	(\$101,585)	9113.75%
USE OF DISTRICT RESERVES/TRANSFERS	\$0	\$1,127	(\$1,127)	0.00%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	(\$102,712)	\$0	\$0	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	GENERAL FUND		AUGUST 31, 2018	PAGE 13
	2018 ACTUAL	2017 ACTUAL	2018-2017 \$ OVER (UNDER)	2018-2017 % OVER (UNDER)
REVENUES				
Tax collections	\$6,478,836	\$3,404,519	\$3,074,317	✓ 90.30%
Building and other permits	109,997	102,054	7,943	✓ 7.78%
Interest	62,677	4,790	57,887	1208.50%
Miscellaneous revenue	6,218	8,004	(1,786)	-22.31%
Rental income	11,650	11,600	50	0.43%
Financing Source - Loan Proceeds	0	370,816	(370,816)	✓
TOTAL REVENUES	\$6,669,378	\$3,901,783	\$2,767,595	✓ 70.93%
EXPENDITURES				
Bank service charges	\$397	\$461	(\$64)	-13.88%
Building maintenance	23,863	16,822	7,041	✓ 41.86%
Depreciated assets - capital assets	334,571	372,355	(37,784)	✓ -10.15%
Doctors fees & medical exams	1,943	2,395	(452)	-18.87%
Dues and subscriptions	5,880	6,274	(394)	-6.28%
Election expenses	16,905	11,901	5,004	✓ 42.05%
Equipment maintenance & expensed	26,386	12,159	14,227	✓ 117.01%
Equipment purchases and replacement	13,285	5,674	7,611	✓ 134.14%
Gasoline and oil	27,061	23,556	3,505	✓ 14.88%
Insurance - employee - medical & dental	725,014	748,205	(23,191)	✓ -3.10%
Insurance - general	188,845	169,910	18,935	✓ 11.14%
Mortgage interest payments/expense	2,560	2,926	(366)	-12.51%
Miscellaneous expenses	3,837	3,050	787	✓ 25.80%
Lease expenses - principal & interest	90,865	43,669	47,196	✓ 108.08%
Office supplies and expenses	12,005	11,555	450	✓ 3.89%
Payroll taxes	213,281	161,794	51,487	✓ 31.82%
Pension Contribution	500,000	0	500,000	✓
Professional fees & services	69,731	40,509	29,222	✓ 72.14%
Rental Management Fee/repairs	2,736	928	1,808	✓ 194.83%
Salaries	2,763,587	2,019,488	744,099	✓ 36.85%
Salaries - OT	73,830	109,609	(35,779)	✓ -32.64%
Supplies - cleaning & laundry	7,905	8,827	(922)	✓ -10.45%
Training and education	26,717	10,939	15,778	✓ 144.24%
Uniforms	71,198	72,353	(1,155)	-1.60%
Utilities	25,761	24,954	807	✓ 3.23%
Vehicle maintenance & repairs	29,587	70,978	(41,391)	✓ -58.32%
Work Comp Claims	619	315	304	✓ 96.51%
TOTAL EXPENDITURES	\$5,258,369	\$3,951,606	\$1,306,763	✓ 33.07%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$1,411,009	(\$49,823)	\$1,460,832	-2932.04%
General/Ambulance/Dispatch/Pension OH Transfer	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$1,411,009	(\$49,823)	\$1,460,832	-2932.04%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	AMBULANCE FUND		AUGUST 31, 2018	PAGE 14
	2018	2017	2018-2017 \$	2018-2017 %
	ACTUAL	ACTUAL	OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$1,890,087	\$1,773,844	\$116,243	✓ 6.55%
Ambulance fees, net	483,635	503,403	(19,768)	✓ -3.93%
Interest	20,224	3,424	16,800	✓ 490.65%
Miscellaneous revenue	0	366	(366)	
TOTAL REVENUES	\$2,393,946	\$2,281,037	\$112,909	4.95%
EXPENDITURES				
Bank service charges	\$682	\$0	\$682	
Building maintenance	10,246	4,404	5,842	✓ 132.65%
Depreciated assets - capital assets	31,208	290	30,918	✓ 10661.38%
Doctors fees & medical exams	833	599	234	✓ 39.07%
Dues and subscriptions	1,789	1,121	668	✓ 59.59%
Election expenses	6,158	2,975	3,183	✓ 106.99%
Equipment maintenance & expensed	51,399	38,606	12,793	✓ 33.14%
Equipment purchases and replacement	1,257	223	1,034	✓ 463.68%
Gasoline and oil	11,597	5,889	5,708	✓ 96.93%
Insurance - employee - medical & dental	311,237	187,288	123,949	✓ 66.18%
Insurance - general	81,087	42,477	38,610	✓ 90.90%
Mortgage interest payments/expense	1,097	732	365	✓ 49.86%
Miscellaneous expenses	1,732	571	1,161	✓ 203.33%
Lease expenses - principal & interest	0		0	
Office supplies and expenses	5,183	2,088	3,095	✓ 148.23%
Payroll taxes	89,197	133,337	(44,140)	✓ -33.10%
Professional fees & services	57,117	42,711	14,406	✓ 33.73%
Rental Management Fee/repairs	0		0	
Salaries	1,152,971	1,711,374	(558,403)	✓ -32.63%
Salaries - OT	31,641	88,832	(57,191)	✓
Supplies - cleaning & laundry	3,543	2,207	1,336	✓ 60.53%
Training and education	10,311	8,138	2,173	✓ 26.70%
Uniforms	30,550	18,089	12,461	✓ 68.89%
Utilities	11,041	6,237	4,804	✓ 77.02%
Vehicle maintenance & repairs	10,160	19,933	(9,773)	✓ -49.03%
Work Comp Claims	265	79	186	✓ 235.44%
TOTAL EXPENDITURES	\$1,912,301	\$2,318,200	(\$405,899)	✓ -17.51%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$481,645	(\$37,163)	\$518,808	✓ -1396.03%
General/Ambulance/Dispatch Overhead Transfer				
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$481,645	(\$37,163)	\$518,808	-1396.03%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

			AUGUST 31, 2018	PAGE 15
CASH RESERVES AS OF	ACTUAL	ACTUAL	2018-2017 \$	2018-2017 %
AUGUST 31, 2018	AUGUST 31, 2018	AUGUST 31, 2017	OVER (UNDER)	OVER (UNDER)
GENERAL FUND:				
Reliance Bank - General account	\$6,199,435.75	\$0.00	\$6,199,435.75	
Reliance Bank - FSA	7,401.21	0	7,401.21	
Reliance Bank - HRA	1,633.05	0	1,633.05	
Reliance Bank - Rental Property	5,017.34	0	5,017.34	
Commerce Bank - 0239	0.00	2,926,322.14	(\$2,926,322.14)	
Commerce Bank - FSA - 3217	0.00	4,440.84	(4,440.84)	-100.00%
Commerce Bank - HRA - 0938	0.00	7,140.14	(7,140.14)	-100.00%
Commerce Bank - Rental Property	0.00	8,677.37	(8,677.37)	-100.00%
Investment account - various	1,313,645.29	1,903,088.95	(589,443.66)	-30.97%
Petty Cash	185.00	185.00	0.00	0.00%
TOTAL GENERAL FUND CASH BALANCES	\$7,527,317.64	\$4,849,854.44	\$2,677,463.20	55.21%
AMBULANCE FUND:				
Reliance Bank - 3181	\$1,923,331.17		\$1,923,331.17	
Meramec Valley Bank - Money Market	7,663.57		7,663.57	
Investment account	763,929.17	\$1,006,779.56	(242,850.39)	
Commerce Bank - 3844	\$0.00	1,261,922.82	(\$1,261,922.82)	-100.00%
TOTAL AMBULANCE FUND CASH BALANCES	\$2,694,923.91	\$2,268,702.38	\$426,221.53	18.79%
TOTAL OPERATING FUND CASH BALANCES	\$10,222,241.55	\$7,118,556.82	\$3,103,684.73	43.60%
LESS: 2018 REMAINING EXPENSES, net	(\$4,030,003)	(\$3,650,460)	(\$379,543.00)	10.40%
ESTIMATED CASH RESERVE	\$6,192,239	\$3,468,097	\$2,724,141.73	78.55%
# of Months - Estimated Reserve	6.48	4.20	2.28	54.29%
Estimated Reserve - %	54.00%	34.96%	19.04%	

2018

Average Rate

0.598% 0.625% 0.662% 0.733% 0.766% 0.784% 0.829% 0.879% #DIV/0! #DIV/0! #DIV/0!

District	Fund	Bank	Account #	Account Description	January	February	March	April	May	June	July	August	September	October	November	December
Fenton FPD	General	Commerce	239	General Fund	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Fenton FPD	General	Meramec Valley Bank	2956	Money Market	0.100%	0.100%	0.100%	0.100%	0.100%	0.100%	0.100%	0.100%	0.100%	0.100%	0.100%	0.100%
Fenton FPD	Ambulance	Reliance Bank	3181	Ambulance	0.100%	1.210%	1.360%	1.360%	1.210%	1.210%	1.210%	1.810%	1.810%	1.810%	1.810%	1.810%
Fenton FPD	General	Reliance Bank	3207	General	0.000%	1.210%	1.360%	1.360%	1.210%	1.210%	1.210%	1.810%	1.810%	1.810%	1.810%	1.810%
Fenton FPD	Pension	Reliance Bank	2944	Pension	n/a	n/a	1.360%	1.360%	1.210%	1.210%	1.210%	1.810%	1.810%	1.810%	1.810%	1.810%
Fenton FPD	Dispatch	Reliance Bank	3165	Dispatch	n/a	n/a	1.360%	1.360%	1.210%	1.210%	1.210%	1.810%	1.810%	1.810%	1.810%	1.810%
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%	1.810%	1.810%	1.810%
Fenton FPD	General	Reliance Bank	3363	Health Reimbursement	n/a	n/a	1.360%	1.360%	1.210%	1.210%	1.210%	1.810%	1.810%	1.810%	1.810%	1.810%
Fenton FPD	General	Reliance Bank	2969	Flexible Spending	n/a	n/a	1.360%	1.360%	1.210%	1.210%	1.210%	1.810%	1.810%	1.810%	1.810%	1.810%

Bank Rating Report
for
Fenton FPD

Rating Based on Information Gathered from:

	Commerce Bank	Reliance Bank	Altitude Credit Union	Academy Bank	Meramec Valley Bank
<u>BauerFinancial.com</u>					
Period Ending:					
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.
9/30/2016	*****	*****	Not Avail.	Not Avail.	Not Avail.

BankRate.com
Period Ending:

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

DepositAccounts.com
Period Ending:

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

Ratings Key:

BankRate.com

Superior

BauerFinancial.com

Superior

Sound

Excellent

Performing

*** 1/2

Good

**

*

Lowest Rated

**

Adequate

Problematic

*

Troubled

Health

A

Data as of Q1 2018

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

Health Grade Components

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

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

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

Health

A

Data as of Q1 2018

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(/banks/health.aspx)

Health Grade Components

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

The Texas Ratio is an indicator of how much capital a bank has available compared to the total value of loans considered at risk. As of March 31, 2018 Reliance Bank (MO) had \$10.46 million in non-current loans and owned real-estate with \$165.49 million in equity and loan loss allowances on hand to cover it. This gives Reliance Bank (MO) a Texas Ratio of 6.32% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL

ASSETS AND LIABILITIES

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

Health

B+

Data as of Q1 2018

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

Health Grade Components

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

The Texas Ratio is an indicator of how much capital a bank has available compared to the total value of loans considered at risk. As of March 31, 2018 Alliance Credit Union had \$3.77 million in non-current loans and owned real-estate with \$27.58 million in equity and loan loss allowances on hand to cover it. This gives Alliance Credit Union a Texas Ratio of 13.66% which is above average. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL		ASSETS AND LIABILITIES	
NCUA #	63789 (http://mapping.ncua.gov/SingleResult.aspx?ID=63789)	Assets	Q1 2018 \$271.8MM vs Q1 2017 \$253.2MM
Year Chartered	1948	Loans	Q1 2018 \$232.4MM vs Q1 2017 \$219.6MM
Employees	69	Deposits	Q1 2018 \$212.1MM vs Q1 2017 \$195.6MM
Primary Regulator		Equity Capital	Q1 2018 \$25.9MM vs Q1 2017 \$23.2MM
PROFIT MARGIN			
Return on Assets - YTD	1%	Loan Loss Allowance	Q1 2018 \$1.6MM vs Q1 2017 \$1.7MM
Return on Equity - YTD	10.31%	Unbacked Noncurrent Loans	Q1 2018 \$2.7MM vs Q1 2017 \$1.7MM
Annual Interest Income	\$2.5MM	Real Estate Owned	Q1 2018 \$1.1MM vs Q1 2017 \$1.1MM

Health

A+

Data as of Q1 2018

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

Health Grade Components

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

The Texas Ratio is an indicator of how much capital a bank has available compared to the total value of loans considered at risk. As of March 31, 2018 Academy Bank had \$9.4 million in non-current loans and owned real-estate with \$220.92 million in equity and loan loss allowances on hand to cover it. This gives Academy Bank a Texas Ratio of 4.26% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL		ASSETS AND LIABILITIES	
FDIC Certificate #	19600 (https://www5.fdic.gov/lasp/external/certification.asp?InCert1=19600)	Capitalization	Q1 2018 \$1.31B vs Q1 2017 \$1.15B
Year Established	1966	Loans	Q1 2018 \$929.6MM vs Q1 2017 \$764.9MM
Employees	554	Deposits	Q1 2018 \$985.3MM vs Q1 2017 \$855.7MM
Primary Regulator	OCC	Equity Capital	Q1 2018 \$208.1MM vs Q1 2017 \$185.8MM
PROFIT MARGIN		Loan Loss Allowance	Q1 2018 \$12.8MM vs Q1 2017 \$11.3MM
Return on Assets - YTD	1.38%	Unbacked Noncurrent Loans	Q1 2018 \$9.1MM vs Q1 2017 \$6.5MM
Return on Equity - YTD	8.59%	Real Estate Owned	Q1 2018 \$256.00K vs Q1 2017 \$735.00K
Annual Interest Income	\$13.2MM		

Health

B+

Data as of Q1 2018

Learn why bank health matters
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Health Grade Components

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

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

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

**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
		-
		-
		-
		-
553	2,681	3,234
69.13	335.13	404.25

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
↑ 0	↑ 254	↑ 254
↓ -2	↑ 26	↑ 24

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%
↑ 0%	↑ 7%	↑ 6%
↓ -3%	↑ 8%	↑ 6%

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

ASSETS

Current Assets		
Reliance Bank-General Account	\$	6,199,435.75
Reliance Bank-Flexible Spendin		7,401.21
Reliance Bank-Health Reimburse		1,633.05
Reliance Bank-Rental Property		5,017.34
Petty Cash		185.00
Investment Account		1,313,645.29
Taxes Receivable - Current		6,847,263.62
Prepaid Rental Expense		250.00
Due From Ambulance		64,969.90
Due From Dispatch		0.10
Deposit-General		100.00
Interest Receivable		4,693.97
Prepaid Expenses		253,685.32
Total Current Assets		14,698,280.55
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>15,694,723.28</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$	5,534.80
Accrued Salaries Payable		45,753.24
Due To Pension		0.14
FSA Liability		(1,483.46)
IRS Payroll Taxes W/H		5,336.80
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		1,053,534.25
Deferred Inflows of Resources		
Deferred Revenue		2,825,486.19
Total Deferred Inflows of Resources		2,825,486.19
Total Liabilities		3,879,020.44

See Accountant's Compilation 24 port - Modified Accrual Basis

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

Fund Balance		
Nonspendable- Prepaid Expenses	181,689.92	
Fund Balance-Assigned	4,134,175.00	
Fund Balance - Unassigned	6,088,828.75	
Excess Revenue over (under) Ex	<u>1,411,009.17</u>	
Total Fund Balance		<u>11,815,702.84</u>
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>15,694,723.28</u></u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 0.00	0.00	\$ 6,478,835.60	97.14
Interest Income	9,917.42	63.29	62,676.74	0.94
Miscellaneous Revenue	75.00	0.48	3,718.71	0.06
Permit Revenue	4,227.00	26.98	109,997.00	1.65
Rental Income	1,450.00	9.25	11,650.00	0.17
Sale of Fixed Assets	0.00	0.00	2,500.00	0.04
Total Revenues	15,669.42	100.00	6,669,378.05	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	15,669.42	100.00	6,669,378.05	100.00
Expenditures				
Salaries	317,780.22	2,028.03	2,763,586.99	41.44
Salaries OT	6,804.60	43.43	73,829.54	1.11
Election Expenses	2,535.79	16.18	16,905.01	0.25
Depreciated Assets	4,321.20	27.58	334,570.72	5.02
Payroll Taxes	24,190.61	154.38	213,280.61	3.20
Office Supplies	752.08	4.80	12,004.87	0.18
IT Expenses	575.50	3.67	14,031.83	0.21
Gas & Oil-Fuel	3,627.41	23.15	27,060.59	0.41
Bank Charges	13.92	0.09	396.53	0.01
Equipment Purchases	3,458.83	22.07	13,285.27	0.20
Dues & Subscriptions	0.00	0.00	5,879.74	0.09
Insurance - General	5,925.00	37.81	188,845.41	2.83
Insurance - Employee	91,660.36	584.96	725,014.45	10.87
Professional Fees	1,831.17	11.69	69,731.40	1.05
Building Maintenance	4,155.16	26.52	23,862.70	0.36
Equipment Maintenance	1,534.06	9.79	12,354.41	0.19
Vehicle Maintenance	2,543.62	16.23	29,587.48	0.44
Lease Expense	0.00	0.00	90,864.58	1.36
Workers Comp Claims	0.00	0.00	618.80	0.01
Rental Management Fee	116.00	0.74	1,436.33	0.02
Mortgage Interest Payments	326.63	2.08	2,560.39	0.04
Doctors Fees	0.00	0.00	1,942.50	0.03
Rental Repair	0.00	0.00	1,300.00	0.02
Misc. Expenses	218.38	1.39	3,836.69	0.06
Training & Education	290.02	1.85	26,717.24	0.40
Uniforms	892.37	5.69	71,197.67	1.07
Supplies-Cleaning & Maint.	1,414.92	9.03	7,905.23	0.12
Utilities	3,386.01	21.61	25,761.90	0.39
Overhead Transfer	0.00	0.00	500,000.00	7.50
Total Expenditures	478,353.86	3,052.79	5,258,368.88	78.84
Excess Revenue over (under) Expenditur	\$ (462,684.44)	(2,952.79)	\$ 1,411,009.17	21.16

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

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 0.00	0.00	\$ 6,478,835.60	97.14
Investment Interest	0.00	0.00	9,273.59	0.14
RB-Property Rental Interest	17.34	0.11	2,362.55	0.04
RB Health Reimburse Interest	0.16	0.00	27.91	0.00
RB-Flexible Spending Interest	13.25	0.08	74.01	0.00
RB-General Interest	9,886.67	63.10	50,938.68	0.76
Misc Income	75.00	0.48	3,318.71	0.05
Fire Reports	0.00	0.00	400.00	0.01
Permit Revenue	4,227.00	26.98	95,302.00	1.43
Building Permits	0.00	0.00	14,045.00	0.21
Re-Occupancy Fees	0.00	0.00	650.00	0.01
Upper End Property	1,450.00	9.25	11,650.00	0.17
Sale of Fixed Assets	0.00	0.00	2,500.00	0.04
Total Revenues	15,669.42	100.00	6,669,378.05	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	15,669.42	100.00	6,669,378.05	100.00
Expenditures				
Salaries-Firefighters	262,806.28	1,677.19	2,291,670.83	34.36
Salaries-Fire Chief	6,619.20	42.24	56,263.20	0.84
Salaries-Deputy Chiefs	31,118.40	198.59	268,888.17	4.03
Salaries-Admin Assistants	4,830.28	30.83	40,768.28	0.61
Salaries-Office Manager	3,682.56	23.50	31,301.76	0.47
Salaries-Fire Marshall	6,736.00	42.99	57,256.00	0.86
Director's Fee	0.00	0.00	2,170.00	0.03
Salaries-Inspectors	1,987.50	12.68	15,268.75	0.23
Payroll Overtime-FF	6,804.60	43.43	73,829.54	1.11
St. Louis Cty Board of Electio	0.00	0.00	15,916.93	0.24
Commerce Bank-VISA	1,468.44	9.37	1,468.44	0.02
Mulligan Printing	0.00	0.00	1,681.36	0.03
Payler	472.32	3.01	472.32	0.01
Presort	595.03	3.80	595.03	0.01
Election Expenses Reimbursemen	0.00	0.00	(3,229.07)	(0.05)
Sentinel	1,445.35	9.22	39,369.40	0.59
Target Solutions	0.00	0.00	7,262.00	0.11
Bullex	0.00	0.00	1,833.44	0.03
Emergency Services	0.00	0.00	223,296.00	3.35
Slyman Bros Appliance	0.00	0.00	4,488.99	0.07
Don Brown Chevrolet	0.00	0.00	37,232.00	0.56
Sam's Club	0.00	0.00	1,618.14	0.02
Public Safety Outfitters	0.00	0.00	5,079.00	0.08
Miken Technologies	0.00	0.00	3,065.90	0.05
Show Me Weights	0.00	0.00	8,450.00	0.13
Keiser Corp	3,024.39	19.30	3,024.39	0.05
Depreciated Assets Reimburse	(148.54)	(0.95)	(148.54)	0.00
FICA/ Medicare	24,190.61	154.38	213,280.61	3.20
Marco	0.00	0.00	254.80	0.00
Office Source	0.00	0.00	960.18	0.01
Commerce Bank-VISA	470.78	3.00	6,786.68	0.10
MO Lawyers Media	55.86	0.36	81.34	0.00
Safeguard	0.00	0.00	132.96	0.00
ADP Screening Services	0.00	0.00	803.76	0.01

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

	Current Month		Year to Date	
Rejis Commission	14.00	0.09	326.90	0.00
Copy Source	0.00	0.00	24.50	0.00
Wal-Mart	0.00	0.00	22.68	0.00
UPS	0.00	0.00	26.87	0.00
Summer One	148.44	0.95	1,390.42	0.02
The Emblem Authority	0.00	0.00	714.00	0.01
Quantum Technologies	0.00	0.00	131.00	0.00
Kimberly Smith	0.00	0.00	142.80	0.00
Speed-E-Way Printing	0.00	0.00	142.98	0.00
Pfizinger Graphics	63.00	0.40	63.00	0.00
Image Trend	0.00	0.00	7,905.25	0.12
First Watch	575.50	3.67	3,453.00	0.05
Miken Technologies	0.00	0.00	1,439.35	0.02
Sikich	0.00	0.00	1,215.00	0.02
Commerce Bank-VISA	0.00	0.00	19.23	0.00
Sieveking	3,504.88	22.37	26,938.06	0.40
Commerce Bank-VISA	122.53	0.78	122.53	0.00
Commerce Bank	0.00	0.00	454.35	0.01
Reliance Bank Fees	13.92	0.09	(57.82)	0.00
Sentinel Emergency Solutions	2,900.00	18.51	5,306.06	0.08
Commerce Bank-VISA	0.00	0.00	847.50	0.01
Lowes	0.00	0.00	748.44	0.01
Fluid Air Products	0.00	0.00	738.65	0.01
Danger Close Group	0.00	0.00	3,052.01	0.05
Show Me Weights	0.00	0.00	2,033.78	0.03
Sam's Club	558.83	3.57	558.83	0.01
MAPERS	0.00	0.00	70.00	0.00
Backstoppers	0.00	0.00	105.00	0.00
Center for Public Safety	0.00	0.00	861.00	0.01
Commerce Bank-VISA	0.00	0.00	327.60	0.00
PFFIA	0.00	0.00	25.00	0.00
NFPA	0.00	0.00	1,520.50	0.02
MABOI	0.00	0.00	35.00	0.00
IAAI	0.00	0.00	100.00	0.00
Metropolitan Fire Marshall Ass	0.00	0.00	25.00	0.00
CCE-911	0.00	0.00	2,810.64	0.04
McNeil & Company	0.00	0.00	45,276.24	0.68
Lakenan	0.00	0.00	210.00	0.00
MO Employers Mutual	0.00	0.00	118,896.32	1.78
Standard Insurance	2,715.50	17.33	21,200.85	0.32
The Cincinnati Ins Co	0.00	0.00	52.50	0.00
Travelers	3,209.50	20.48	3,209.50	0.05
Delta Dental	5,877.82	37.51	43,230.63	0.65
United Healthcare	102,218.40	652.34	756,510.24	11.34
Eyemed	325.39	2.08	2,545.30	0.04
Quality Benefits	177.33	1.13	16,745.61	0.25
By Cobra	0.00	0.00	525.00	0.01
J W Terrill	247.52	1.58	5,384.40	0.08
PAS	0.00	0.00	2,671.87	0.04
Insurance Reimbursements	(17,186.10)	(109.68)	(102,707.90)	(1.54)
US Treasury (PCORJ)	0.00	0.00	109.30	0.00
Rognan & Associates	1,225.00	7.82	9,800.00	0.15
Spector, Wolfe, McLaughlin	0.00	0.00	7,757.75	0.12
Darla Sansoucie	168.00	1.07	1,547.00	0.02
Paylocity	438.17	2.80	3,618.42	0.05
ArchImages	0.00	0.00	21,272.51	0.32
Lockton	0.00	0.00	7,000.00	0.10
Aon Consulting	0.00	0.00	12,785.72	0.19
Fick, Eggemeyer & Williamson	0.00	0.00	5,950.00	0.09

See Accountant's Compilation 28 report - Modified Accrual Basis

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

	Current Month		Year to Date	
Blue Chip Exterminating	97.30	0.62	705.79	0.01
Buildingstars	160.30	1.02	1,282.40	0.02
Zumwalt	0.00	0.00	641.99	0.01
Commerce Bank-VISA	0.00	0.00	1,548.09	0.02
BRDA Electric	0.00	0.00	2,273.08	0.03
Ramair Inc.	1,284.34	8.20	1,284.34	0.02
Lawn Systems	0.00	0.00	207.55	0.00
Scott Lee Heating	57.75	0.37	6,762.00	0.10
STL Automatic Door	0.00	0.00	1,973.83	0.03
STL Automatic Sprinkler	0.00	0.00	375.20	0.01
Supreme Turf	0.00	0.00	28.70	0.00
Vogel Heating & Cooling	0.00	0.00	1,386.00	0.02
Pfizinger Graphics	168.00	1.07	168.00	0.00
Merlo Plumbing	1,905.96	12.16	3,586.31	0.05
Sam's Club	0.00	0.00	32.33	0.00
Grainger	0.00	0.00	37.18	0.00
Lowe's	0.00	0.00	272.78	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	481.51	3.07	481.51	0.01
Building Maint Reimbursements	0.00	0.00	(45.00)	0.00
Sentinel Emergency Solutions	1,315.41	8.39	8,508.71	0.13
Rescue Repair	0.00	0.00	1,513.11	0.02
K&K Supply	0.00	0.00	183.38	0.00
Kelly's Auto Repair	34.99	0.22	169.81	0.00
Commerce Bank-VISA	116.08	0.74	216.34	0.00
Banner Fire Equipment	0.00	0.00	1,839.28	0.03
Crest Industries	0.00	0.00	21.40	0.00
Lowe's	28.74	0.18	125.12	0.00
R-O-M	0.00	0.00	(428.45)	(0.01)
CRS-Crest Industries	0.00	0.00	78.97	0.00
CIT Trucks	0.00	0.00	87.90	0.00
Metro Electric Supply	38.84	0.25	38.84	0.00
Sentinel Emergency Solutions	119.92	0.77	2,843.86	0.04
Affton Radiator	0.00	0.00	9,168.20	0.14
CIT Trucks	39.00	0.25	10,097.66	0.15
Fabick	0.00	0.00	1,761.48	0.03
Kelly's Auto Repair	0.00	0.00	1,318.75	0.02
Commerce Bank-VISA	21.18	0.14	173.04	0.00
Don's Automotive	0.00	0.00	612.25	0.01
Purcell Tire Company	2,363.52	15.08	3,035.88	0.05
Dobb's Tire	0.00	0.00	216.20	0.00
Brannans Marine	0.00	0.00	558.82	0.01
Vehicle Reimbursements	0.00	0.00	(198.66)	0.00
Commerce Bank	0.00	0.00	33,603.09	0.50
Lease Interest	0.00	0.00	20,421.73	0.31
Clayton Holdings	0.00	0.00	36,839.76	0.55
Mercy Corp Health	0.00	0.00	618.80	0.01
Rental Management Fee	116.00	0.74	1,436.33	0.02
Reliance Bank	326.63	2.08	2,560.39	0.04
SSM Health	0.00	0.00	241.50	0.00
Depaul Medical Group	0.00	0.00	1,561.00	0.02
Athletico LTD	0.00	0.00	140.00	0.00
Rental Repair	0.00	0.00	1,300.00	0.02
Commerce Bank-VISA	183.04	1.17	3,132.74	0.05
Wal-Mart	0.00	0.00	111.09	0.00
Petty Cash	35.34	0.23	108.05	0.00

See Accountant's Compilati 2 9 port - Modified Accrual Basis

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

	Current Month		Year to Date	
Sam's	0.00	0.00	78.81	0.00
Pfizinger Graphics	0.00	0.00	406.00	0.01
Pattonville FPD	0.00	0.00	595.00	0.01
University of MO	0.00	0.00	1,785.00	0.03
SSM St. Mary's	0.00	0.00	107.10	0.00
Tri-County Training Consortium	0.00	0.00	4,803.75	0.07
Commerce Bank-VISA	314.52	2.01	16,539.16	0.25
Dave Wynne	0.00	0.00	58.97	0.00
Sunset Printing	0.00	0.00	1,111.90	0.02
Gina Anderson	0.00	0.00	32.73	0.00
Nick Robben	0.00	0.00	53.75	0.00
Across The Street Productions	0.00	0.00	400.00	0.01
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	0.01
Mike Martin	0.00	0.00	41.36	0.00
Kyle Forbuss	0.00	0.00	37.27	0.00
Robert Graham	0.00	0.00	161.25	0.00
Chris Thiemann	0.00	0.00	55.94	0.00
John Medlock	0.00	0.00	194.30	0.00
Chris McCarthy	0.00	0.00	64.72	0.00
John Zeich	0.00	0.00	9.67	0.00
Training Reimbursements	(24.50)	(0.16)	(186.50)	0.00
Uniforms	0.00	0.00	15,907.50	0.24
Leon Uniform Company	0.00	0.00	1,979.28	0.03
Sentinel Emergency Solutions	0.00	0.00	421.85	0.01
Schuhmacher Fire Equip	0.00	0.00	1,281.95	0.02
Leo Ellebrecht	27.30	0.17	27,100.57	0.41
Weber Fire & Safety	0.00	0.00	77.88	0.00
Firemaster	668.85	4.27	6,016.29	0.09
WFM Specialty Tees	0.00	0.00	1,827.00	0.03
Commerce Bank-VISA	0.00	0.00	79.75	0.00
Public Safety Center	0.00	0.00	87.50	0.00
MacQueen Emergency Group	259.22	1.65	259.22	0.00
Uniform Reimbursements	(63.00)	(0.40)	(123.00)	0.00
Employee Uniform Reimbursement	0.00	0.00	16,281.88	0.24
Grainger	0.00	0.00	1,330.33	0.02
Lowe's	70.12	0.45	250.10	0.00
Sam's Club	732.35	4.67	3,509.63	0.05
Commerce Bank-VISA	64.04	0.41	303.78	0.00
Batteries Plus Bulbs	362.21	2.31	662.68	0.01
Cratex Packaging	0.00	0.00	1,166.92	0.02
Wal-Mart	0.00	0.00	69.00	0.00
Metro Electric Supply	13.16	0.08	32.09	0.00
The Flag Loft	173.04	1.10	173.04	0.00
B&B Distributors	0.00	0.00	363.91	0.01
Cutting Edge Sharpening	0.00	0.00	29.40	0.00
Dobb's Tire	0.00	0.00	14.35	0.00
Missouri-American Water	0.00	0.00	1,384.04	0.02
Laclede Gas Company	140.82	0.90	4,935.27	0.07
AmerenUE	2,816.10	17.97	16,188.99	0.24
MSD	243.15	1.55	1,986.82	0.03
Aspen Waste Systems	185.94	1.19	1,266.78	0.02
Overhead Transfer	0.00	0.00	500,000.00	7.50
Total Expenditures	478,353.86	3,052.79	5,258,368.88	78.84
Excess Revenue over (under) Expenditur	\$ (462,684.44)	(2,952.79)	\$ 1,411,009.17	21.16

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 0.00	\$ 0.00	\$ 6,478,835.60	\$ 3,404,519.36
Interest Income	9,917.42	0.00	62,676.74	4,790.22
Miscellaneous Revenue	75.00	428.80	3,718.71	8,003.17
Permit Revenue	4,227.00	13,075.00	109,997.00	102,054.00
Rental Income	1,450.00	1,450.00	11,650.00	11,600.00
Sale of Fixed Assets	0.00	0.00	2,500.00	0.00
Loan Proceeds	0.00	0.00	0.00	370,816.23
Total Revenues	15,669.42	14,953.80	6,669,378.05	3,901,782.98
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	15,669.42	14,953.80	6,669,378.05	3,901,782.98
Expenditures				
Salaries	317,780.22	248,184.17	2,763,586.99	2,019,488.00
Salaries OT	6,804.60	12,795.34	73,829.54	109,608.87
Election Expenses	2,535.79	0.00	16,905.01	11,900.54
Depreciated Assets	4,321.20	683.05	334,570.72	372,355.38
Payroll Taxes	24,190.61	18,669.24	213,280.61	161,794.18
Office Supplies	752.08	2,223.47	12,004.87	11,555.18
IT Expenses	575.50	0.00	14,031.83	0.00
Gas & Oil-Fuel	3,627.41	2,190.94	27,060.59	23,556.15
Bank Charges	13.92	3.00	396.53	460.94
Equipment Purchases	3,458.83	143.40	13,285.27	5,673.86
Dues & Subscriptions	0.00	100.00	5,879.74	6,273.59
Insurance - General	5,925.00	21,360.31	188,845.41	169,909.91
Insurance - Employee	91,660.36	99,638.31	725,014.45	748,205.43
Professional Fees	1,831.17	787.06	69,731.40	40,508.66
Building Maintenance	4,155.16	1,758.79	23,862.70	16,821.66
Equipment Maintenance	1,534.06	366.04	12,354.41	12,159.26
Vehicle Maintenance	2,543.62	938.24	29,587.48	70,978.23
Lease Expense	0.00	0.00	90,864.58	43,669.05
Workers Comp Claims	0.00	0.00	618.80	314.93
Rental Management Fee	116.00	116.00	1,436.33	928.00
Mortgage Interest Payments	326.63	373.30	2,560.39	2,926.20
Doctors Fees	0.00	0.00	1,942.50	2,395.36
Rental Repair	0.00	0.00	1,300.00	0.00
Misc. Expenses	218.38	71.98	3,836.69	3,050.49
Training & Education	290.02	2,496.50	26,717.24	10,939.25
Uniforms	892.37	2,692.60	71,197.67	72,352.92
Supplies-Cleaning & Maint.	1,414.92	939.85	7,905.23	8,827.12
Utilities	3,386.01	3,828.69	25,761.90	24,952.43
Overhead Transfer	0.00	0.00	500,000.00	0.00
Total Expenditures	478,353.86	420,360.28	5,258,368.88	3,951,605.59
Excess Revenue over (under) Expenditur	\$ (462,684.44)	\$ (405,406.48)	\$ 1,411,009.17	\$ (49,822.61)

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 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	\$ 0.00	\$ 6,478,835.60	\$ 3,404,519.36
Investment Interest	0.00	0.00	9,273.59	4,790.22
RB-Property Rental Interest	17.34	0.00	2,362.55	0.00
RB Health Reimburse Interest	0.16	0.00	27.91	0.00
RB-Flexible Spending Interest	13.25	0.00	74.01	0.00
RB-General Interest	9,886.67	0.00	50,938.68	0.00
Misc Income	75.00	428.80	3,318.71	8,003.17
Fire Reports	0.00	0.00	400.00	0.00
Permit Revenue	4,227.00	13,075.00	95,302.00	13,075.00
Building Permits	0.00	0.00	14,045.00	88,979.00
Re-Occupancy Fees	0.00	0.00	650.00	0.00
Upper End Property	1,450.00	1,450.00	11,650.00	11,600.00
Sale of Fixed Assets	0.00	0.00	2,500.00	0.00
Loan Proceeds	0.00	0.00	0.00	370,816.23
Total Revenues	15,669.42	14,953.80	6,669,378.05	3,901,782.98
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	15,669.42	14,953.80	6,669,378.05	3,901,782.98
Expenditures				
Salaries-Firefighters	262,806.28	179,369.47	2,291,670.83	1,486,060.54
Summer One	0.00	0.00	0.00	2,640.00
Salaries-Fire Chief	6,619.20	7,344.64	56,263.20	62,307.85
Salaries-Deputy Chiefs	31,118.40	28,223.47	268,888.17	237,609.23
Salaries-Admin Assistants	4,830.28	5,061.12	40,768.28	43,020.82
Salaries-Office Manager	3,682.56	3,825.84	31,301.76	32,519.64
Salaries-Fire Marshall	6,736.00	6,539.20	57,256.00	81,053.97
Salaries-Medical Officer	0.00	1,633.28	0.00	13,855.52
Sick Leave Buyback	0.00	16,187.15	0.00	60,420.43
Director's Fee	0.00	0.00	2,170.00	0.00
Salaries-Inspectors	1,987.50	0.00	15,268.75	0.00
Payroll Overtime-FF	6,804.60	12,795.34	73,829.54	109,585.14
Salaries-OT Admin	0.00	0.00	0.00	23.73
St. Louis Cty Board of Electio	0.00	0.00	15,916.93	9,969.58
Commerce Bank-VISA	1,468.44	0.00	1,468.44	618.98
Mulligan Printing	0.00	0.00	1,681.36	1,311.98
Payler	472.32	0.00	472.32	0.00
Presort	595.03	0.00	595.03	0.00
Election Expenses Reimbursemen	0.00	0.00	(3,229.07)	0.00
Depreciated Assets	0.00	683.05	0.00	372,355.38
Sentinel	1,445.35	0.00	39,369.40	0.00
Target Solutions	0.00	0.00	7,262.00	0.00
Bullex	0.00	0.00	1,833.44	0.00
Emergency Services	0.00	0.00	223,296.00	0.00
Slyman Bros Appliance	0.00	0.00	4,488.99	0.00
Don Brown Chevrolet	0.00	0.00	37,232.00	0.00
Sam's Club	0.00	0.00	1,618.14	0.00
Public Safety Outfitters	0.00	0.00	5,079.00	0.00
Miken Technologies	0.00	0.00	3,065.90	0.00
Show Me Weights	0.00	0.00	8,450.00	0.00
Keiser Corp	3,024.39	0.00	3,024.39	0.00

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Depreciated Assets Reimburse	(148.54)	0.00	(148.54)	0.00
FICA/ Medicare	24,190.61	18,669.24	213,280.61	161,794.18
Marco	0.00	141.60	254.80	495.19
Copying Concepts	0.00	92.80	0.00	1,457.21
Office Source	0.00	0.00	960.18	1,564.33
St. Louis County Treasurer	0.00	562.50	0.00	3,738.00
Commerce Bank-VISA	470.78	1,390.86	6,786.68	2,185.69
MO Lawyers Media	55.86	0.00	81.34	95.20
Safeguard	0.00	0.00	132.96	183.26
MO Vocational Enterprises	0.00	0.00	0.00	18.95
ADP Screening Services	0.00	0.00	803.76	1,404.84
Vinyl Images	0.00	0.00	0.00	228.00
Rejis Commission	14.00	16.00	326.90	88.00
Copy Source	0.00	0.00	24.50	76.80
Wal-Mart	0.00	19.71	22.68	19.71
UPS	0.00	0.00	26.87	0.00
Summer One	148.44	0.00	1,390.42	0.00
The Emblem Authority	0.00	0.00	714.00	0.00
Quantum Technologies	0.00	0.00	131.00	0.00
Kimberly Smith	0.00	0.00	142.80	0.00
Speed-E-Way Printing	0.00	0.00	142.98	0.00
Pfitzinger Graphics	63.00	0.00	63.00	0.00
Image Trend	0.00	0.00	7,905.25	0.00
First Watch	575.50	0.00	3,453.00	0.00
Miken Technologies	0.00	0.00	1,439.35	0.00
Sikich	0.00	0.00	1,215.00	0.00
Commerce Bank-VISA	0.00	0.00	19.23	0.00
Sieveking	3,504.88	2,190.94	26,938.06	23,556.15
Commerce Bank-VISA	122.53	0.00	122.53	0.00
Commerce Bank	0.00	3.00	454.35	460.94
Reliance Bank Fees	13.92	0.00	(57.82)	0.00
Sentinel Emergency Solutions	2,900.00	143.40	5,306.06	2,862.90
Commerce Bank-VISA	0.00	0.00	847.50	687.13
W L Construction Supply	0.00	0.00	0.00	419.99
Sudden Rescue	0.00	0.00	0.00	1,500.00
WL Construction	0.00	0.00	0.00	203.84
Lowes	0.00	0.00	748.44	0.00
Fluid Air Products	0.00	0.00	738.65	0.00
Danger Close Group	0.00	0.00	3,052.01	0.00
Show Me Weights	0.00	0.00	2,033.78	0.00
Sam's Club	558.83	0.00	558.83	0.00
GSLAFCA	0.00	0.00	0.00	460.00
MACFPD	0.00	0.00	0.00	2,400.00
MAPERS	0.00	0.00	70.00	80.00
Backstoppers	0.00	0.00	105.00	120.00
Center for Public Safety	0.00	0.00	861.00	968.00
Commerce Bank-VISA	0.00	100.00	327.60	486.69
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	0.00	0.00	0.00	135.00
MABOI	0.00	0.00	35.00	0.00
IAAI	0.00	0.00	100.00	0.00
Metropolitan Fire Marshall Ass	0.00	0.00	25.00	0.00
CCE-911	0.00	0.00	2,810.64	0.00
McNeil & Company	0.00	0.00	45,276.24	48,016.42
Lakenan	0.00	0.00	210.00	240.00
MO Employers Mutual	0.00	18,574.59	118,896.32	96,623.83

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Standard Insurance	2,715.50	2,785.72	21,200.85	22,489.34
The Cincinnati Ins Co	0.00	0.00	52.50	60.00
Travelers	3,209.50	0.00	3,209.50	3,406.40
Insurance Reimbursements	0.00	0.00	0.00	(926.08)
PAS, Inc.	0.00	0.00	0.00	3,053.57
Delta Dental	5,877.82	5,781.09	43,230.63	43,408.87
United Healthcare	102,218.40	104,564.66	756,510.24	775,076.09
Eyemed	325.39	390.19	2,545.30	2,799.54
Quality Benefits	177.33	2,330.90	16,745.61	12,241.10
By Cobra	0.00	0.00	525.00	600.00
J W Terrill	247.52	282.88	5,384.40	5,319.84
PAS	0.00	0.00	2,671.87	0.00
Insurance Reimbursements	(17,186.10)	(13,711.41)	(102,707.90)	(94,293.58)
US Treasury (PCORI)	0.00	0.00	109.30	0.00
Rognan & Associates	1,225.00	0.00	9,800.00	0.00
Spector, Wolfe, McLaughlin	0.00	363.13	7,757.75	4,430.33
Lashly & Baer, PC	0.00	0.00	0.00	932.80
Thomas Lang	0.00	0.00	0.00	8,364.00
Darla Sansoucie	168.00	0.00	1,547.00	1,096.00
Paylocity	438.17	423.93	3,618.42	3,596.48
ArchImages	0.00	0.00	21,272.51	973.44
Lockton	0.00	0.00	7,000.00	8,000.00
Aon Consulting	0.00	0.00	12,785.72	13,115.61
Fick, Eggemeyer & Williamson	0.00	0.00	5,950.00	0.00
Valley Park Hardware	0.00	0.00	0.00	(76.00)
Blue Chip Exterminating	97.30	74.40	705.79	982.40
Buildingstars	160.30	183.20	1,282.40	1,608.09
B&B Distributors	0.00	0.00	0.00	680.56
Zumwalt	0.00	451.20	641.99	2,296.24
Commerce Bank-VISA	0.00	8.39	1,548.09	177.56
BRDA Electric	0.00	230.40	2,273.08	1,110.40
Sauder Plumbing	0.00	0.00	0.00	3,178.59
Appliance Repair Masters	0.00	0.00	0.00	134.40
Ramair Inc.	1,284.34	0.00	1,284.34	1,010.91
Lawn Systems	0.00	0.00	207.55	295.60
Scott Lee Heating	57.75	0.00	6,762.00	202.40
Sure Lock & Key	0.00	0.00	0.00	166.00
Fenton Feed Mill	0.00	0.00	0.00	62.40
STL Automatic Door	0.00	0.00	1,973.83	3,337.20
Crest Industries	0.00	0.00	0.00	83.68
TK Marshall	0.00	0.00	0.00	141.60
STL Automatic Sprinkler	0.00	0.00	375.20	422.40
Supreme Turf	0.00	0.00	28.70	20.80
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	811.20	1,386.00	811.20
Pfitzinger Graphics	168.00	0.00	168.00	0.00
Merlo Plumbing	1,905.96	0.00	3,586.31	0.00
Sam's Club	0.00	0.00	32.33	0.00
Grainger	0.00	0.00	37.18	0.00
Lowe's	0.00	0.00	272.78	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	481.51	0.00	481.51	0.00
Building Maint Reimbursements	0.00	0.00	(45.00)	0.00
Sentinel Emergency Solutions	1,315.41	0.00	8,508.71	6,965.58

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Rescue Repair	0.00	0.00	1,513.11	2,400.36
K&K Supply	0.00	64.24	183.38	603.05
Kelly's Auto Repair	34.99	0.00	169.81	74.54
Commerce Bank-VISA	116.08	293.68	216.34	1,547.44
Bernes	0.00	0.00	0.00	35.32
Banner Fire Equipment	0.00	0.00	1,839.28	140.39
Crest Industries	0.00	8.12	21.40	62.59
B&R Equipment Co.	0.00	0.00	0.00	329.99
Lowes	28.74	0.00	125.12	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	38.84	0.00	38.84	0.00
Sentinel Emergency Solutions	119.92	0.00	2,843.86	944.00
Affton Radiator	0.00	0.00	9,168.20	1,919.24
CIT Trucks	39.00	0.00	10,097.66	24,082.67
Fabick	0.00	0.00	1,761.48	30,547.46
Kelly's Auto Repair	0.00	0.00	1,318.75	1,562.32
Commerce Bank-VISA	21.18	10.32	173.04	743.91
Public Safety Outfitters	0.00	48.80	0.00	686.82
Don's Automotive	0.00	0.00	612.25	1,163.11
Metro Electric Supply	0.00	0.00	0.00	90.06
Purcell Tire Company	2,363.52	507.26	3,035.88	7,746.16
MO Vocational Enterprises	0.00	15.36	0.00	49.02
Dobb's Tire	0.00	0.00	216.20	686.96
Schaefer Auto	0.00	0.00	0.00	400.00
E&E Hydraulics	0.00	356.50	0.00	356.50
Brannans Marine	0.00	0.00	558.82	0.00
Vehicle Reimbursements	0.00	0.00	(198.66)	0.00
Commerce Bank	0.00	0.00	33,603.09	36,557.27
Lease Interest	0.00	0.00	20,421.73	7,111.78
Clayton Holdings	0.00	0.00	36,839.76	0.00
St. Lukes Workplace Health	0.00	0.00	0.00	314.93
Mercy Corp Health	0.00	0.00	618.80	0.00
Rental Management Fee	116.00	116.00	1,436.33	928.00
Reliance Bank	326.63	373.30	2,560.39	2,926.20
Doctors Fees	0.00	0.00	0.00	452.00
SSM Health	0.00	0.00	241.50	16.00
Depaul Medical Group	0.00	0.00	1,561.00	732.00
Commerce Bank-VISA	0.00	0.00	0.00	800.00
St. Luke's Work Place	0.00	0.00	0.00	395.36
Athletico LTD	0.00	0.00	140.00	0.00
Rental Repair	0.00	0.00	1,300.00	0.00
Commerce Bank-VISA	183.04	71.98	3,132.74	2,513.66
Wal-Mart	0.00	0.00	111.09	221.33
Don's Automotive	0.00	0.00	0.00	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	35.34	0.00	108.05	35.38
Sam's	0.00	0.00	78.81	0.00
Pfizinger Graphics	0.00	0.00	406.00	0.00
Pattonville FPD	0.00	0.00	595.00	0.00
University of MO	0.00	0.00	1,785.00	640.00
SSM St. Mary's	0.00	0.00	107.10	102.00
Tri-County Training Consortium	0.00	0.00	4,803.75	5,490.00
Central Jackson County FD	0.00	0.00	0.00	800.00
Jefferson Cty Fire Investigato	0.00	0.00	0.00	240.00
Commerce Bank-VISA	314.52	191.58	16,539.16	888.17

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Steve Evanoff	0.00	0.00	0.00	24.82
Sikich	0.00	0.00	0.00	387.70
Joel Cooper	0.00	0.00	0.00	12.24
Jerry Hughey	0.00	0.00	0.00	15.58
Dave Wynne	0.00	0.00	58.97	17.23
Tom Dimercurio	0.00	0.00	0.00	18.10
Sunset Printing	0.00	0.00	1,111.90	849.19
WFM Special Tees	0.00	0.00	0.00	76.80
Rick Dornseif	0.00	16.92	0.00	16.92
Professional FF of E MO Local	0.00	2,288.00	0.00	2,288.00
Gina Anderson	0.00	0.00	32.73	0.00
Nick Robben	0.00	0.00	53.75	0.00
Across The Street Productions	0.00	0.00	400.00	0.00
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 Zeich	0.00	0.00	9.67	0.00
Training Reimbursements	(24.50)	0.00	(186.50)	(927.50)
Uniforms	0.00	0.00	15,907.50	0.00
Leon Uniform Company	0.00	116.62	1,979.28	1,058.94
Sentinel Emergency Solutions	0.00	374.16	421.85	695.06
Schuhmacher Fire Equip	0.00	0.00	1,281.95	1,987.01
Leo Ellebrecht	27.30	2,047.20	27,100.57	26,877.58
Weber Fire & Safety	0.00	0.00	77.88	126.40
Firemaster	668.85	77.60	6,016.29	3,314.72
WFM Specialty Tees	0.00	0.00	1,827.00	115.20
Fink Badge	0.00	77.02	0.00	798.68
Commerce Bank-VISA	0.00	0.00	79.75	10.44
Public Safety Center	0.00	0.00	87.50	0.00
MacQueen Emergency Group	259.22	0.00	259.22	0.00
Uniform Reimbursements	(63.00)	0.00	(123.00)	0.00
Employee Uniform Reimbursement	0.00	0.00	16,281.88	37,368.89
Fenton Sew Vac & Janitor Suppl	0.00	5.60	0.00	5.60
Grainger	0.00	225.24	1,330.33	1,924.54
Lowe's	70.12	157.21	250.10	731.12
Sam's Club	732.35	270.26	3,509.63	3,664.33
Commerce Bank-VISA	64.04	0.00	303.78	727.92
Batteries Plus Bulbs	362.21	0.00	662.68	892.49
Cratex Packaging	0.00	0.00	1,166.92	288.46
Wal-Mart	0.00	257.27	69.00	361.61
Kelly's Auto Parts	0.00	0.00	0.00	33.99
Metro Electric Supply	13.16	24.27	32.09	169.87
The Flag Loft	173.04	0.00	173.04	0.00
K&K Supply	0.00	0.00	0.00	27.19
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	0.00	0.00	1,384.04	899.79
Laclede Gas Company	140.82	251.78	4,935.27	4,174.57
AmerenUE	2,816.10	3,235.03	16,188.99	17,030.19
MSD	243.15	168.44	1,986.82	1,684.36
Aspen Waste Systems	185.94	173.44	1,266.78	1,163.52

See Accountant's Compilation 36 port - Modified Accrual Basis

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Overhead Transfer	<u>0.00</u>	<u>0.00</u>	<u>500,000.00</u>	<u>0.00</u>
Total Expenditures	<u>478,353.86</u>	<u>420,360.28</u>	<u>5,258,368.88</u>	<u>3,951,605.59</u>
Excess Revenues over (under) Expenditu	\$ <u>(462,684.44)</u>	\$ <u>(405,406.48)</u>	\$ <u>1,411,009.17</u>	\$ <u>(49,822.61)</u>

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

ASSETS

Current Assets		
Reliance Bank - 3181	\$	1,923,331.17
MVB Money Market		7,663.57
Investment Account		763,929.17
Taxes Receivable - Current		1,997,299.01
Ambulance Billing Receivable		183,402.00
Prepaid Expenses		74,428.26
Total Current Assets		4,950,053.18
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>4,950,053.18</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$	10,993.27
Accrued Salaries Payable		19,165.51
Due to General		64,969.90
IRS Payroll Taxes W/H		1,466.16
Total Current Liabilities		96,594.84
Deferred Inflows of Resources		
Deferred Revenue		824,174.60
Total Deferred Inflows of Resources		824,174.60
Total Liabilities		920,769.44
Fund Balance		
Nonspendable- Prepaid Expenses		43,423.09
Fund Balance - Restricted		3,504,216.21
Excess Revenue over (under) Ex		481,644.44
Total Fund Balance		4,029,283.74
Total Liab., Def. Inflows & Fund Balance	\$	<u>4,950,053.18</u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 0.00	0.00	\$ 1,890,087.35	78.95
Ambulance Service Charge	71,414.07	95.89	483,634.06	20.20
Interest Income	3,059.23	4.11	20,224.33	0.84
Total Revenues	<u>74,473.30</u>	100.00	<u>2,393,945.74</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>74,473.30</u>	100.00	<u>2,393,945.74</u>	100.00
Expenditures				
Salaries	132,111.71	177.39	1,152,971.23	48.16
Salaries OT	2,916.26	3.92	31,641.23	1.32
Election Expenses	0.00	0.00	6,158.24	0.26
Depreciated Assets	15,300.00	20.54	31,208.32	1.30
Payroll Taxes	10,086.28	13.54	89,196.58	3.73
Office Supplies	322.31	0.43	5,182.75	0.22
Gas & Oil-Fuel	1,554.60	2.09	11,597.38	0.48
Bank Charges	78.50	0.11	682.00	0.03
Equipment Purchases	239.50	0.32	1,257.22	0.05
Dues & Subscriptions	0.00	0.00	1,788.96	0.07
Insurance - General	2,539.28	3.41	81,086.95	3.39
Insurance - Employee	39,259.79	52.72	311,236.97	13.00
Professional Fee	3,143.21	4.22	57,117.37	2.39
Building Maintenance	1,780.78	2.39	10,246.13	0.43
Equipment Maintenance	4,062.63	5.46	51,398.57	2.15
Vehicle Maintenance	823.81	1.11	10,159.55	0.42
Workers Comp Claims	0.00	0.00	265.20	0.01
Mortgage Interest Payments	139.99	0.19	1,097.33	0.05
Doctors Fees	0.00	0.00	832.50	0.03
Misc Expenses	93.58	0.13	1,732.01	0.07
Training & Education	828.12	1.11	10,311.01	0.43
Uniforms	382.45	0.51	30,549.71	1.28
Supplies-Cleaning & Maint.	606.39	0.81	3,543.36	0.15
Utilities	1,451.12	1.95	11,040.73	0.46
Total Expenditures	<u>217,720.31</u>	292.35	<u>1,912,301.30</u>	79.88
Excess Revenue over (under) Expenditur	<u>\$ (143,247.01)</u>	(192.35)	<u>\$ 481,644.44</u>	20.12

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

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 0.00	0.00	\$ 1,890,087.35	78.95
Ambulance Service Charge	71,414.07	95.89	483,634.06	20.20
MVB Interest	0.65	0.00	3,608.18	0.15
MM Interst	0.00	0.00	3.80	0.00
Reliance Bank Interest	3,058.58	4.11	16,612.35	0.69
Total Revenues	74,473.30	100.00	2,393,945.74	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	74,473.30	100.00	2,393,945.74	100.00
Expenditures				
Salaries-Fire Chief	2,836.80	3.81	24,112.80	1.01
Salaries-Deputy Chiefs	13,336.46	17.91	115,237.79	4.81
Salaries-Admin Assistants	2,070.12	2.78	17,472.12	0.73
Salaries-Office Manager	1,578.24	2.12	13,415.04	0.56
Salaries-EMT/Paramedic	112,290.09	150.78	981,803.48	41.01
Salaries - Other	0.00	0.00	930.00	0.04
Payroll OT-Ambulance	2,916.26	3.92	31,641.23	1.32
General Exp Transfer	0.00	0.00	6,158.24	0.26
Laerdal Medical Corp	0.00	0.00	4,793.32	0.20
Emergency Services Supply	0.00	0.00	11,115.00	0.46
Stryker	15,300.00	20.54	15,300.00	0.64
PR Taxes - FICA/ Medicare	10,086.28	13.54	89,196.58	3.73
Missouri Lawyers Media	0.00	0.00	37.80	0.00
Ambulance Exp Transfer	322.31	0.43	5,144.95	0.21
Ambulance Exp Transfer	1,554.60	2.09	11,597.38	0.48
Reliance Bank	78.50	0.11	682.00	0.03
Ambulance Exp Transfer	239.50	0.32	1,257.22	0.05
Ambulance Transfer	0.00	0.00	1,788.96	0.07
Ambulance Exp Transfer	2,539.28	3.41	81,086.95	3.39
Ambulance Exp Transfer	39,259.79	52.72	311,236.97	13.00
Professional Fee	0.00	0.00	1,473.96	0.06
Rognan & Associates	525.00	0.70	4,200.00	0.18
ProClaims	2,358.43	3.17	15,933.85	0.67
Spector, Wolfe, McLaughlin	0.00	0.00	3,324.75	0.14
Darla Sansoucie	72.00	0.10	663.00	0.03
Paylocity	187.78	0.25	1,550.74	0.06
ArchImages	0.00	0.00	9,116.77	0.38
Lockton	0.00	0.00	3,000.00	0.13
Aon Consulting	0.00	0.00	5,479.59	0.23
EMS/Mc	0.00	0.00	8,226.85	0.34
Fick, Eggemeyer & Williamson	0.00	0.00	2,550.00	0.11
EMS/MC C/C Fees	0.00	0.00	1,597.86	0.07
Ambulance Transfer	1,780.78	2.39	10,246.13	0.43
Physio-Control	0.00	0.00	14,125.19	0.59
Stryker	0.00	0.00	374.41	0.02
Airgas	182.16	0.24	2,479.33	0.10
SSM Health	0.00	0.00	3,735.18	0.16
Boundtree	2,343.82	3.15	24,103.35	1.01
St. Clare Hospital	1,536.65	2.06	3,667.93	0.15
Commerce Bank-VISA	0.00	0.00	1,180.96	0.05
EMSAR	0.00	0.00	732.50	0.03
Arrow International	0.00	0.00	158.85	0.01

See Accountant's Compilatic 40 port - Modified Accrual Basis

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

	Current Month		Year to Date	
Graphics Factory	0.00	0.00	195.00	0.01
Laerdal Medical Corp	0.00	0.00	380.88	0.02
Ambulance Transfer	0.00	0.00	264.99	0.01
K&K Car Repair	0.00	0.00	2,466.12	0.10
Kelly's Auto Parts	0.00	0.00	667.88	0.03
Purcell Tire	814.73	1.09	1,981.38	0.08
CIT Trucks	0.00	0.00	718.16	0.03
Sunset Auto	0.00	0.00	224.56	0.01
Wal-Mart	0.00	0.00	286.03	0.01
Interstate Billing Service	0.00	0.00	2,721.30	0.11
Commerce Bank - VISA	0.00	0.00	12.25	0.00
Jim Butler	0.00	0.00	16.12	0.00
Ambulance Expl Transfer	9.08	0.01	1,065.75	0.04
Ambulance Exp Transfer	0.00	0.00	265.20	0.01
Reliance Bank	139.99	0.19	1,097.33	0.05
Ambulance Exp Transfer	0.00	0.00	832.50	0.03
Commerce Bank - VISA	0.00	0.00	375.28	0.02
Ambulance Transfer	93.58	0.13	1,356.73	0.06
Commerce Bank-VISA	703.83	0.95	2,397.22	0.10
Premier Entertainment	0.00	0.00	330.00	0.01
SSM Health	0.00	0.00	260.00	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	0.03
Ambulance Exp Transfer	124.29	0.17	6,425.82	0.27
Ambulance Exp Transfer	382.45	0.51	23,732.21	0.99
Uniforms - Payroll	0.00	0.00	6,817.50	0.28
Ambulance Transfer	606.39	0.81	3,543.36	0.15
Ambulance Exp Transfer	1,451.12	1.95	11,040.73	0.46
Total Expenditures	217,720.31	292.35	1,912,301.30	79.88
Excess Revenue over (under) Expenditur	\$ (143,247.01)	(192.35)	\$ 481,644.44	20.12

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 0.00	\$ 0.00	\$ 1,890,087.35	\$ 1,773,844.39
Ambulance Service Charge	71,414.07	58,984.56	483,634.06	503,402.91
Interest Income	3,059.23	0.00	20,224.33	3,423.96
Miscellaneous Revenue	0.00	39.20	0.00	365.60
Total Revenues	<u>74,473.30</u>	<u>59,023.76</u>	<u>2,393,945.74</u>	<u>2,281,036.86</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>74,473.30</u>	<u>59,023.76</u>	<u>2,393,945.74</u>	<u>2,281,036.86</u>
Expenditures				
Salaries	132,111.71	196,610.63	1,152,971.23	1,711,374.04
Salaries OT	2,916.26	5,322.89	31,641.23	88,831.90
Election Expenses	0.00	0.00	6,158.24	2,975.14
Depreciated Assets	15,300.00	0.00	31,208.32	290.00
Payroll Taxes	10,086.28	15,974.22	89,196.58	133,336.65
Office Supplies	322.31	415.25	5,182.75	2,088.05
Gas & Oil-Fuel	1,554.60	547.73	11,597.38	5,889.01
Bank Charges	78.50	0.00	682.00	0.00
Equipment Purchases	239.50	0.00	1,257.22	222.74
Dues & Subscriptions	0.00	25.00	1,788.96	1,121.40
Insurance - General	2,539.28	5,340.08	81,086.95	42,477.46
Insurance - Employee	39,259.79	24,907.98	311,236.97	187,288.29
Professional Fee	3,143.21	4,671.89	57,117.37	42,710.85
Building Maintenance	1,780.78	439.70	10,246.13	4,404.43
Equipment Maintenance	4,062.63	4,357.01	51,398.57	38,605.70
Vehicle Maintenance	823.81	1,219.60	10,159.55	19,932.97
Workers Comp Claims	0.00	0.00	265.20	78.73
Mortgage Interest Payments	139.99	93.32	1,097.33	731.52
Doctors Fees	0.00	0.00	832.50	598.84
Misc Expenses	93.58	18.00	1,732.01	570.83
Training & Education	828.12	1,217.26	10,311.01	8,137.69
Uniforms	382.45	673.15	30,549.71	18,088.53
Supplies-Cleaning & Maint.	606.39	234.97	3,543.36	2,206.81
Utilities	1,451.12	957.19	11,040.73	6,238.15
Total Expenditures	<u>217,720.31</u>	<u>263,025.87</u>	<u>1,912,301.30</u>	<u>2,318,199.73</u>
Excess Revenue over (under) Expenditur	\$ <u>(143,247.01)</u>	\$ <u>(204,002.11)</u>	\$ <u>481,644.44</u>	\$ <u>(37,162.87)</u>

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 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	\$ 0.00	\$ 1,890,087.35	\$ 1,773,844.39
Ambulance Service Charge	0.00	0.00	0.00	70.65
Ambulance Service Charge	71,414.07	58,984.56	483,634.06	503,332.26
MVB Interest	0.65	0.00	3,608.18	3,423.96
MM Interst	0.00	0.00	3.80	0.00
Reliance Bank Interest	3,058.58	0.00	16,612.35	0.00
Ambulance Reports	0.00	0.00	0.00	43.20
Misc Revenue	0.00	39.20	0.00	322.40
Total Revenues	74,473.30	59,023.76	2,393,945.74	2,281,036.86
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	74,473.30	59,023.76	2,393,945.74	2,281,036.86
Expenditures				
Salaries-Paramedics	0.00	134,121.37	0.00	1,178,854.14
Directors Fees	0.00	0.00	0.00	660.00
Salaries-Fire Chief	2,836.80	1,836.16	24,112.80	15,576.93
Salaries-Deputy Chiefs	13,336.46	7,055.87	115,237.79	59,402.33
Salaries-Admin Assistants	2,070.12	1,265.28	17,472.12	10,755.20
Salaries-Office Manager	1,578.24	956.46	13,415.04	8,129.91
Salaries-EMT/Paramedic	112,290.09	44,842.37	981,803.48	371,515.13
Salaries-Medical Officer	0.00	6,533.12	0.00	55,422.08
Sick Buy Back	0.00	0.00	0.00	11,058.32
Salaries - Other	0.00	0.00	930.00	0.00
Payroll OT-Ambulance	2,916.26	5,322.89	31,641.23	88,825.97
Salaries-OT Admin	0.00	0.00	0.00	5.93
General Exp Transfer	0.00	0.00	6,158.24	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
Stryker	15,300.00	0.00	15,300.00	0.00
Ambulance Exp Transfer	0.00	0.00	0.00	290.00
PR Taxes - FICA/ Medicare	10,086.28	15,974.22	89,196.58	133,336.65
Safeguard	0.00	0.00	0.00	133.73
Missouri Lawyers Media	0.00	0.00	37.80	0.00
Ambulance Exp Transfer	322.31	415.25	5,144.95	1,954.32
Ambulance Exp Transfer	1,554.60	547.73	11,597.38	5,889.01
Reliance Bank	78.50	0.00	682.00	0.00
Ambulance Exp Transfer	239.50	0.00	1,257.22	222.74
GSLAFCA-EMS Officers	0.00	0.00	0.00	25.00
Ambulance Transfer	0.00	25.00	1,788.96	1,096.40
Ambulance Exp Transfer	2,539.28	5,340.08	81,086.95	42,477.46
Ambulance Exp Transfer	39,259.79	24,907.98	311,236.97	187,288.29
Professional Fee	0.00	0.00	1,473.96	0.00
Rognan & Associates	525.00	0.00	4,200.00	0.00
ProClaims	2,358.43	4,475.13	15,933.85	32,439.85
Spector, Wolfe, McLaughlin	0.00	90.78	3,324.75	1,107.58
Lashly & Baer	0.00	0.00	0.00	233.20
Thomas Lang	0.00	0.00	0.00	2,091.00
Darla Sansoucie	72.00	0.00	663.00	274.00
Paylocity	187.78	105.98	1,550.74	1,042.95
ArchImages	0.00	0.00	9,116.77	243.36

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Lockton	0.00	0.00	3,000.00	2,000.00
Aon Consulting	0.00	0.00	5,479.59	3,278.91
EMS/Mc	0.00	0.00	8,226.85	0.00
Fick, Eggemeyer & Williamson	0.00	0.00	2,550.00	0.00
EMS/MC C/C Fees	0.00	0.00	1,597.86	0.00
Rottler Pest Control	0.00	0.00	0.00	199.00
Ambulance Transfer	1,780.78	439.70	10,246.13	4,205.43
Physio-Control	0.00	0.00	14,125.19	9,121.03
Ositech	0.00	0.00	0.00	98.00
Stryker	0.00	0.00	374.41	232.46
Airgas	182.16	247.27	2,479.33	2,161.84
SSM Health	0.00	0.00	3,735.18	66.56
Boundtree	2,343.82	2,419.57	24,103.35	17,543.76
St. Clare Hospital	1,536.65	597.97	3,667.93	7,141.41
Commerce Bank-VISA	0.00	0.00	1,180.96	52.07
EMSAR	0.00	1,057.81	732.50	1,057.81
Arrow International	0.00	0.00	158.85	0.00
Graphics Factory	0.00	0.00	195.00	0.00
Laerdal Medical Corp	0.00	0.00	380.88	0.00
Ambulance Transfer	0.00	34.39	264.99	1,130.76
K&K Car Repair	0.00	1,004.16	2,466.12	4,033.30
Kelly's Auto Parts	0.00	0.00	667.88	256.00
Purcell Tire	814.73	0.00	1,981.38	1,324.28
CIT Trucks	0.00	70.00	718.16	277.00
Sunset Auto	0.00	0.00	224.56	124.25
Don's Automotive	0.00	0.00	0.00	586.44
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	0.00
Interstate Billing Service	0.00	0.00	2,721.30	0.00
Commerce Bank - VISA	0.00	0.00	12.25	0.00
Jim Butler	0.00	0.00	16.12	0.00
Ambulance Expl Transfer	9.08	145.44	1,065.75	1,010.69
Ambulance Exp Transfer	0.00	0.00	265.20	78.73
Reliance Bank	139.99	93.32	1,097.33	731.52
Ambulance Exp Transfer	0.00	0.00	832.50	598.84
CLIA Laboratory	0.00	0.00	0.00	150.00
Commerce Bank - VISA	0.00	0.00	375.28	0.00
Ambulance Transfer	93.58	18.00	1,356.73	420.83
Commerce Bank-VISA	703.83	593.13	2,397.22	1,639.57
Jason Lee	0.00	0.00	0.00	132.00
SSM Cardinal Glennon	0.00	0.00	0.00	677.20
SSM St. Mary's	0.00	0.00	0.00	105.60
American College of Emergency	0.00	0.00	0.00	1,647.00
Chicken Liver the Clown	0.00	0.00	0.00	225.00
Premier Entertainment	0.00	0.00	330.00	320.00
SSM Health	0.00	0.00	260.00	105.60
Lowe's	0.00	0.00	0.00	94.80
Bill Mahler	0.00	0.00	0.00	172.38
Wal-Mart	0.00	0.00	202.97	260.23
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	124.29	624.13	6,425.82	2,758.31
Ambulance Exp Transfer	382.45	673.15	23,732.21	18,088.53
Uniforms - Payroll	0.00	0.00	6,817.50	0.00
Ambulance Transfer	606.39	234.97	3,543.36	2,206.81
Ambulance Exp Transfer	1,451.12	957.19	11,040.73	6,238.15

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Total Expenditures	<u>217,720.31</u>	<u>263,025.87</u>	<u>1,912,301.30</u>	<u>2,318,199.73</u>
Excess Revenues over (under) Expenditu	\$ <u>(143,247.01)</u>	\$ <u>(204,002.11)</u>	\$ <u>481,644.44</u>	\$ <u>(37,162.87)</u>

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

ASSETS

Current Assets		
Reliance Bank	\$	305,736.68
Investments		259,622.20
Taxes Receivable - Current		332,762.86
Interest Receivable		1,510.14
Prepaid Expenses		1,039.00
Total Current Assets		900,670.88
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>900,670.88</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		
Deferred Revenue		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		(102,712.06)
Total Fund Balance		763,357.99
Total Liab., Def. Inflows & Fund Balance	\$	<u>900,670.88</u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 0.00	0.00	\$ 314,859.30	98.26
Interest Income	476.57	100.00	5,587.27	1.74
Total Revenues	476.57	100.00	320,446.57	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	476.57	100.00	320,446.57	100.00
Expenditures				
Dispatching Services	0.00	0.00	357,543.02	111.58
Depreciated Assets	0.00	0.00	721.90	0.23
Telephone Expenses	1,932.13	405.42	11,588.42	3.62
Communication Expense	8,463.18	1,775.85	53,305.29	16.63
Total Expenditures	10,395.31	2,181.28	423,158.63	132.05
Excess Revenue over (under) Expenditur	\$ (9,918.74)	(2,081.28)	\$ (102,712.06)	(32.05)

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

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 0.00	0.00	\$ 314,859.30	98.26
Investment Interest	0.00	0.00	2,472.73	0.77
Reliance Bank Interest	476.57	100.00	2,408.87	0.75
Interest Income - Undefined	0.00	0.00	705.67	0.22
Total Revenues	476.57	100.00	320,446.57	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	476.57	100.00	320,446.57	100.00
Expenditures				
Central County Emergency 911	0.00	0.00	357,543.02	111.58
Miken Technologies	0.00	0.00	721.90	0.23
Charter Communications	1,055.29	221.43	7,636.11	2.38
Verizon	0.00	0.00	(365.35)	(0.11)
AT&T	1,116.84	234.35	5,656.66	1.77
Telephone Reimbursements	(240.00)	(50.36)	(1,339.00)	(0.42)
Charter Communications	949.00	199.13	8,855.57	2.76
Pfizinger Graphics	0.00	0.00	820.00	0.26
Verizon	0.00	0.00	(206.49)	(0.06)
First Watch	0.00	0.00	575.50	0.18
Commerce Bank-VISA	322.51	67.67	1,824.74	0.57
Miken Technologies	6,711.67	1,408.33	19,951.35	6.23
CCE-911	0.00	0.00	2,035.70	0.64
CTI Conference Technologies	0.00	0.00	15,760.00	4.92
Meramec Design	480.00	100.72	480.00	0.15
Sikich	0.00	0.00	1,181.44	0.37
Warner Communications	0.00	0.00	476.00	0.15
Ed Roehr Safety Products	0.00	0.00	322.40	0.10
AT&T	0.00	0.00	950.10	0.30
Kimberly Smith	0.00	0.00	53.98	0.02
Conference Technologies	0.00	0.00	225.00	0.07
Total Expenditures	10,395.31	2,181.28	423,158.63	132.05
Excess Revenue over (under) Expenditur	\$ (9,918.74)	(2,081.28)	\$ (102,712.06)	(32.05)

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

This Year	Current Month Last Year	Current Month This Year	Year to Date Last Year	Year to Date
Revenues				
Tax Revenues	\$ 0.00	\$ 0.00	\$ 314,859.30	\$ 296,045.16
Interest Income	476.57	0.00	5,587.27	1,775.71
Total Revenues	<u>476.57</u>	<u>0.00</u>	<u>320,446.57</u>	<u>297,820.87</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>476.57</u>	<u>0.00</u>	<u>320,446.57</u>	<u>297,820.87</u>
Expenditures				
Dispatching Services	0.00	0.00	357,543.02	331,375.04
Telephone Expenses	1,932.13	1,708.67	11,588.42	13,510.36
Communication Expense	8,463.18	4,617.20	53,305.29	63,676.64
Depreciated Assets	0.00	0.00	721.90	762.27
Total Expenditures	<u>10,395.31</u>	<u>6,325.87</u>	<u>423,158.63</u>	<u>409,324.31</u>
Excess Revenue over (under) Expenditur	\$ <u>(9,918.74)</u>	\$ <u>(6,325.87)</u>	\$ <u>(102,712.06)</u>	\$ <u>(111,503.44)</u>

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 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	\$ 0.00	\$ 314,859.30	\$ 296,045.16
Investment Interest	0.00	0.00	2,472.73	1,775.71
Reliance Bank Interest	476.57	0.00	2,408.87	0.00
Interest Income - Undefined	0.00	0.00	705.67	0.00
Total Revenues	<u>476.57</u>	<u>0.00</u>	<u>320,446.57</u>	<u>297,820.87</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>476.57</u>	<u>0.00</u>	<u>320,446.57</u>	<u>297,820.87</u>
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	721.90	0.00
Charter Communications	1,055.29	1,068.58	7,636.11	8,372.19
Verizon	0.00	817.09	(365.35)	6,590.30
Commerce Bank Visa	0.00	0.00	0.00	88.87
AT&T	1,116.84	0.00	5,656.66	0.00
Telephone Reimbursements	(240.00)	(177.00)	(1,339.00)	(1,541.00)
Charter Communications	949.00	1,000.00	8,855.57	8,000.00
Pfitzinger Graphics	0.00	0.00	820.00	2,633.00
Verizon	0.00	400.19	(206.49)	3,128.64
First Watch	0.00	575.50	575.50	4,604.00
Commerce Bank-VISA	322.51	27.84	1,824.74	357.28
Vinyl Images	0.00	0.00	0.00	168.23
Miken Technologies	6,711.67	933.67	19,951.35	14,367.99
Image Trend	0.00	0.00	0.00	7,675.00
Sentinel	0.00	0.00	0.00	1,047.00
CCE-911	0.00	0.00	2,035.70	2,800.00
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	480.00	0.00	480.00	120.00
Sikich	0.00	0.00	1,181.44	1,308.50
CDW Government	0.00	228.00	0.00	228.00
ESRI	0.00	1,212.00	0.00	1,212.00
Warner Communications	0.00	240.00	476.00	240.00
Ed Roehr Safety Products	0.00	0.00	322.40	0.00
AT&T	0.00	0.00	950.10	0.00
Kimberly Smith	0.00	0.00	53.98	0.00
Conference Technologies	0.00	0.00	225.00	0.00
Total Expenditures	<u>10,395.31</u>	<u>6,325.87</u>	<u>423,158.63</u>	<u>409,324.31</u>
Excess Revenues over (under) Expenditu	\$ <u>(9,918.74)</u>	\$ <u>(6,325.87)</u>	\$ <u>(102,712.06)</u>	\$ <u>(111,503.44)</u>

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

ASSETS

Current Assets		
Reliance Bank - 2944	\$	2,815.68
Investments		31,207,312.66
Investments-Emp DC Plan		6,417,484.42
Taxes Receivable - Current		667,691.21
Due From General		0.14
Total Current Assets		38,295,304.11
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>38,295,304.11</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Amount Due - Emp DC Plan	\$	6,417,484.42
Total Current Liabilities		6,417,484.42
Deferred Inflows of Resources		
Deferred Revenue		275,519.16
Total Deferred Inflows of Resources		275,519.16
Total Liabilities		6,693,003.58
Fund Balance		
Held in Trust for Emp Retire		31,914,058.09
Excess Revenue over (under) Ex		(311,757.56)
Total Fund Balance		31,602,300.53
Total Liab., Def. Inflows & Fund Balance	\$	<u>38,295,304.11</u>

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

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 0.00	0.00	\$ 631,581.67	55.81
Reliance Bank Interest	4.30	100.00	37.36	0.00
Overhead Transfer	0.00	0.00	500,000.00	44.18
Total Revenues	<u>4.30</u>	<u>100.00</u>	<u>1,131,619.03</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>4.30</u>	<u>100.00</u>	<u>1,131,619.03</u>	<u>100.00</u>
Expenditures				
Voya	<u>0.00</u>	<u>0.00</u>	<u>1,443,376.59</u>	<u>127.55</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>1,443,376.59</u>	<u>127.55</u>
Excess Revenue over (under) Expenditur	<u>\$ 4.30</u>	<u>100.00</u>	<u>\$ (311,757.56)</u>	<u>(27.55)</u>

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Eight Months Ending August 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	\$ 0.00	\$ 631,581.67	\$ 592,090.32
Reliance Bank Interest	4.30	0.00	37.36	0.00
Overhead Transfer	0.00	0.00	500,000.00	0.00
Total Revenues	<u>4.30</u>	<u>0.00</u>	<u>1,131,619.03</u>	<u>592,090.32</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>4.30</u>	<u>0.00</u>	<u>1,131,619.03</u>	<u>592,090.32</u>
Expenditures				
Voya	<u>0.00</u>	<u>0.00</u>	<u>1,443,376.59</u>	<u>910,447.28</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>1,443,376.59</u>	<u>910,447.28</u>
Excess Revenues over (under) Expenditu	\$ <u>4.30</u>	\$ <u>0.00</u>	\$ <u>(311,757.56)</u>	\$ <u>(318,356.96)</u>