

Fenton Fire Protection District

Financial Statements
~
October 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 October 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

November 15, 2018

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

OCT 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	75.84	0.84	67.58	(7.42)
✓ October	83.30	83.36	0.06	75.45	(7.85)
November	91.60				
December	100.00				
(\$237,956)	1%	\$82,116	\$4,927	\$30,941	(\$242,883)
2017	PERCENTAGE	GENERAL	OVER	AMBULANCE	OVER
	GAUGE	ACTUAL	(UNDER)	ACTUAL	(UNDER)
January	8.30	13.34	5.04	7.26	(1.04)
February	16.70	19.68	2.98	14.06	(2.64)
March	25.00	26.16	1.16	21.21	(3.79)
April	33.30	32.28	(1.02)	28.37	(4.93)
May	41.70	39.63	(2.07)	35.81	(5.89)
June	50.00	50.95	0.95	47.00	(3.00)
July	58.30	57.70	(0.60)	54.08	(4.22)
August	66.60	64.57	(2.03)	61.00	(5.60)
✓ September	75.00	71.48	(3.52)	67.99	(7.01)
✓ October	83.30	78.61	(4.69)	75.16	(8.14)
November	91.60	99.62	8.02	85.46	(6.14)
December	100.00	107.53	7.53	91.89	(8.11)
\$367,317	1%	\$82,116	\$618,319	\$30,941	(\$251,003)

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

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GENERAL + AMBULANCE FUND COMBINED ACTUAL - COMPARED TO BUDGET		OCT 31, 2018	
	ACTUAL	BUDGET	OVER (UNDER) BUDGET
			% OF BUDGET
REVENUES			
Tax collections	\$8,368,923	\$12,812,589	(\$4,443,666) 65.32%
Building and other permits	125,836	100,000	25,836 125.84%
Ambulance fees, net	601,605	750,000	(148,395) 80.21%
Interest	115,039	45,000	70,039 255.64%
Miscellaneous revenue	9,796	8,500	1,296 115.25%
Rental income	14,550	17,400	(2,850) 83.62%
Financing Source - Loan Proceeds	0	0	0
TOTAL REVENUES	\$9,235,749	\$13,733,489	(\$4,497,740) 67.25%
EXPENDITURES			
Bank service charges	\$1,320	\$1,500	(\$180) 88.00%
Building maintenance	47,534	65,464	(17,930) 72.61%
Depreciated assets - capital assets	969,968	595,992	373,976 162.75%
Doctors fees & medical exams	3,900	24,000	(20,100) 16.25%
Dues and subscriptions	7,699	23,060	(15,361) 33.39%
Election expenses	46,013	30,000	16,013 153.38%
Equipment maintenance & expensed	101,332	165,695	(64,363) 61.16%
Equipment purchases and replacement	14,932	0	14,932
Gasoline and oil	50,289	50,500	(211) 99.58%
Insurance - employee - medical & dental	1,296,265	1,785,825	(489,560) 72.59%
Insurance - general	271,243	348,500	(77,257) 77.83%
Mortgage interest payments/expense	4,576	5,600	(1,024) 81.71%
Miscellaneous expenses	10,431	13,250	(2,819) 78.72%
Lease expenses - principal & interest	90,865	91,000	(135) 99.85%
Office supplies and expenses	21,268	25,800	(4,532) 82.43%
Payroll taxes	372,365	496,000	(123,635) 75.07%
Professional fees & services	151,954	219,500	(67,546) 69.23%
Rental Management Fee/repairs	2,968	5,200	(2,232) 57.08%
Salaries	4,958,705	6,477,500	(1,518,795) 76.55%
Salaries - OT	0	0	0
Supplies - cleaning & laundry	13,377	15,000	(1,623) 89.18%
Training and education	43,604	108,851	(65,247) 40.06%
Uniforms	106,582	113,000	(6,418) 94.32%
Utilities	45,779	51,400	(5,621) 89.06%
Vehicle maintenance & repairs	46,032	88,000	(41,968) 52.31%
Work Comp Claims	884	5,000	(4,116) 17.68%
Pension Contribution	500,000	500,000	0 100.00%
TOTAL EXPENDITURES	\$9,179,885	\$11,305,637	(\$2,125,752) 81.20%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$55,864	\$2,427,852	(\$2,371,988) 2.30%
General/Ambulance/Pension Overhead Transfer	\$0	\$0	\$0
USE OF DISTRICT RESERVES	\$0	\$0	\$0
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$55,864	\$2,427,852	(\$2,371,988)

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

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GENERAL + AMBULANCE FUND COMBINED		OCT 31, 2018			
ACTUAL 2018 - COMPARED TO ACTUAL 2017		ACTUAL	ACTUAL	2018-2017 \$	2018-2017 %
		2018	2017	OVER (UNDER)	OVER (UNDER)
REVENUES					
Tax collections	\$8,368,923	\$5,178,363	\$3,190,560	✓	61.61%
Building and other permits	125,836	117,293	8,543	✓	7.28%
Ambulance fees, net	601,605	644,306	(42,701)	✓	-6.63%
Interest	115,039	19,031	96,008	✓	504.48%
Miscellaneous revenue	9,796	382,552	(372,756)	✓	-97.44%
Rental income	14,550	14,500	50	✓	0.34%
Financing Source - Loan Proceeds	0	370,816	(370,816)	✓	
TOTAL REVENUES	\$9,235,749	\$6,726,861	\$2,508,888	✓	37.30%
EXPENDITURES					
Bank service charges	\$1,320	\$527	\$793	✓	150.47%
Building maintenance	47,534	28,805	18,729	✓	65.02%
Depreciated assets - capital assets	969,968	385,011	584,957	✓	151.93%
Doctors fees & medical exams	3,900	21,369	(17,469)	✓	-81.75%
Dues and subscriptions	7,699	7,435	264	✓	3.55%
Election expenses	46,013	14,876	31,137	✓	209.31%
Equipment maintenance & expensed	101,332	65,424	35,908	✓	54.89%
Equipment purchases and replacement	14,932	5,897	9,035	✓	153.21%
Gasoline and oil	50,289	40,044	10,245	✓	25.58%
Insurance - employee - medical & dental	1,296,265	1,178,572	117,693	✓	9.99%
Insurance - general	271,243	257,268	13,975	✓	5.43%
Mortgage interest payments/expense	4,576	4,576	0		0.00%
Miscellaneous expenses	10,431	4,288	6,143	✓	143.26%
Lease expenses - principal & interest	90,865	43,669	47,196	✓	108.08%
Office supplies and expenses	21,268	16,500	4,768		28.90%
Payroll taxes	372,365	362,807	9,558	✓	2.63%
Professional fees & services	151,954	115,434	36,520	✓	31.64%
Rental Management Fee/repairs	2,968	1,928	1,040	✓	53.94%
Salaries	4,821,301	4,578,692	242,609	✓	5.30%
Salaries - OT	137,404	255,380	(117,976)	✓	-46.20%
Supplies - cleaning & laundry	13,377	12,471	906	✓	7.26%
Training and education	43,604	22,703	20,901	✓	92.06%
Uniforms	106,582	95,024	11,558	✓	12.16%
Utilities	45,779	40,418	5,361	✓	13.26%
Vehicle maintenance & repairs	46,032	100,820	(54,788)	✓	-54.34%
Work Comp Claims	884	394	490	✓	124.37%
Pension Contribution	500,000	0	500,000	✓	
TOTAL EXPENDITURES	\$9,179,885	\$7,660,332	\$1,519,553	✓	19.84%
REVENUES OVER EXPENDITURES					
(EXPENDITURES OVER REVENUES)	\$55,864	(\$933,471)	\$989,335		-5.98%
General/Ambulance/Pension Overhead Transfer	\$0	\$0	\$0		
USE OF DISTRICT RESERVES	\$0	\$0	\$0		
REVENUES OVER EXPENDITURES					
(EXPENDITURES OVER REVENUES)	\$55,864	(\$933,471)	\$989,335		

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET - ALL	FUNDS			OCT 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	1,250,077	535,748	1,785,825			1,785,825
Insurance - general	243,950	104,550	348,500			348,500
Mortgage interest payments/expense	3,920	1,680	5,600			5,600
Miscellaneous expenses	8,975	4,275	13,250			13,250
Lease expenses - principal & interest	91,000	0	91,000			91,000
Office supplies and expenses	20,610	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	4,566,860	1,910,640	6,477,500			6,477,500
Salaries - OT	0	0	0			0
Supplies - cleaning & laundry	10,500	4,500	15,000			15,000
Training and education	57,960	50,891	108,851			108,851
Uniforms	79,100	33,900	113,000			113,000
Utilities	35,980	15,420	51,400	114,100		165,500
Vehicle maintenance & repairs	68,900	19,100	88,000			88,000
Work Comp Claims	3,500	1,500	5,000			5,000
Dispatch - CCE-911				358,000		358,000
Pension Contribution	500,000		500,000		1,467,499	1,967,499
TOTAL EXPENDITURES	\$8,211,586	\$3,094,051	\$11,305,637	\$485,000	\$1,467,499	\$13,258,136
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)	\$1,867,847	\$560,005	\$2,427,852	(\$1,127)	\$0	\$2,426,725
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)	\$1,867,847	\$560,005	\$2,427,852	\$0	\$0	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	ACTUAL - ALL FUNDS				OCT 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	125,836		125,836			125,836
Ambulance fees, net		601,605	601,605			601,605
Interest	82,937	32,102	115,039	7,273	46	122,358
Miscellaneous revenue	9,796	0	9,796		500,000	509,796
Rental income	14,550		14,550			14,550
Lease expenses - principal & interest	0		0			0
TOTAL REVENUES	\$6,711,955	\$2,523,794	\$9,235,749	\$322,132	\$1,131,628	\$10,689,509
EXPENDITURES						
Bank service charges	\$472	\$848	\$1,320			\$1,320
Building maintenance	33,260	14,274	47,534			47,534
Depreciated assets - capital assets	938,760	31,208	969,968	722		970,690
Doctors fees & medical exams	2,730	1,170	3,900			3,900
Dues and subscriptions	5,910	1,789	7,699			7,699
Election expenses	33,026	12,987	46,013			46,013
Equipment maintenance & expensed	38,212	63,120	101,332			101,332
Equipment purchases and replacement	13,558	1,374	14,932			14,932
Gasoline and oil	35,202	15,087	50,289			50,289
Insurance - employee - medical & dental	906,973	389,292	1,296,265			1,296,265
Insurance - general	189,763	81,480	271,243			271,243
Mortgage interest payments/expense	3,203	1,373	4,576			4,576
Miscellaneous expenses	7,791	2,640	10,431			10,431
Lease expenses - principal & interest	90,865	0	90,865			90,865
Office supplies and expenses	14,861	6,407	21,268			21,268
Payroll taxes	262,626	109,739	372,365			372,365
Professional fees & services	83,956	67,998	151,954			151,954
Rental Management Fee/repairs	2,968	0	2,968			2,968
Salaries	3,498,746	1,459,959	4,958,705			4,958,705
Salaries - OT	0	0	0			0
Supplies - cleaning & laundry	9,364	4,013	13,377			13,377
Training and education	31,009	12,595	43,604			43,604
Uniforms	74,600	31,982	106,582			106,582
Utilities	32,045	13,734	45,779	79,452		125,231
Vehicle maintenance & repairs	34,780	11,252	46,032			46,032
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	\$6,845,299	\$2,334,586	9,179,885	\$437,717	\$1,443,377	\$11,060,979
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)	(\$133,344)	\$189,208	\$55,864	(\$115,585)	(\$311,749)	(\$371,470)
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)	(\$133,344)	\$189,208	\$55,864	(\$115,585)	(\$311,749)	(\$371,470)

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS				OCT 31, 2018	PAGE 7
	OVER (UNDER) BUDGET					
	GENERAL	AMBULANCE	GENERAL + 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	25,836	0	25,836	0	0	25,836
Ambulance fees, net	0	(148,395)	(148,395)	0	0	(148,395)
Interest	47,937	22,102	70,039	5,273	46	75,358
Miscellaneous revenue	1,796	(500)	1,296	0	0	1,296
Rental income	(2,850)	0	(2,850)	0	0	(2,850)
Financing Source - Loan Proceeds	0	0	0	0	0	0
TOTAL REVENUES	(\$3,367,478)	(\$1,130,262)	(\$4,497,740)	(\$161,741)	(\$335,871)	(\$4,995,352)
EXPENDITURES						
Bank service charges	(\$1,028)	\$848	(\$180)	\$0	\$0	(\$180)
Building maintenance	(12,565)	(5,365)	(17,930)	0	0	(17,930)
Depreciated assets - capital assets	350,068	23,908	373,976	(12,178)	0	361,798
Doctors fees & medical exams	(14,070)	(6,030)	(20,100)	0	0	(20,100)
Dues and subscriptions	(10,852)	(4,509)	(15,361)	0	0	(15,361)
Election expenses	12,026	3,987	16,013	0	0	16,013
Equipment maintenance & expensed	(42,763)	(21,600)	(64,363)	0	0	(64,363)
Equipment purchases and replacement	13,558	1,374	14,932	0	0	14,932
Gasoline and oil	(148)	(63)	(211)	0	0	(211)
Insurance - employee - medical & dental	(343,104)	(146,456)	(489,560)	0	0	(489,560)
Insurance - general	(54,187)	(23,070)	(77,257)	0	0	(77,257)
Mortgage interest payments/expense	(717)	(307)	(1,024)	0	0	(1,024)
Miscellaneous expenses	(1,184)	(1,635)	(2,819)	0	0	(2,819)
Lease expenses - principal & interest	(135)	0	(135)	0	0	(135)
Office supplies and expenses	(5,749)	1,217	(4,532)	0	0	(4,532)
Payroll taxes	(84,574)	(39,061)	(123,635)	0	0	(123,635)
Professional fees & services	(26,994)	(40,552)	(67,546)	0	0	(67,546)
Rental Management Fee/repairs	(2,232)	0	(2,232)	0	0	(2,232)
Salaries	(1,068,114)	(450,681)	(1,518,795)	0	0	(1,518,795)
Salaries - OT	0	0	0	0	0	0
Supplies - cleaning & laundry	(1,136)	(487)	(1,623)	0	0	(1,623)
Training and education	(26,951)	(38,296)	(65,247)	0	0	(65,247)
Uniforms	(4,500)	(1,918)	(6,418)	0	0	(6,418)
Utilities	(3,935)	(1,686)	(5,621)	(34,648)	0	(40,269)
Vehicle maintenance & repairs	(34,120)	(7,848)	(41,968)	0	0	(41,968)
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	(\$1,366,287)	(\$759,465)	(\$2,125,752)	(\$47,283)	(\$24,122)	(\$2,197,157)
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)	(\$2,001,191)	(\$370,797)	(\$2,371,988)	(\$114,458)	(\$311,749)	(\$2,798,195)

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS				OCT 31, 2018	PAGE 8
	PERCENT OF BUDGET USED					
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	TOTAL
REVENUES						
Tax collections	65.32%	✓ 65.32%	65.32%	✓ 65.34%	65.28%	65.32%
Building and other permits	125.84%		125.84%			125.84%
Ambulance fees, net		80.21%	80.21%			80.21%
Interest	236.96%	321.02%	255.64%	363.65%		260.34%
Miscellaneous revenue	122.45%	0.00%	115.25%			100.25%
Rental income	83.62%		83.62%			83.62%
Financing Source - Loan Proceeds						
TOTAL REVENUES	66.59%	69.07%	67.25%	66.57%	77.11%	68.15%
EXPENDITURES						
Bank service charges	31.47%		88.00%	✓		88.00%
Building maintenance	72.58%	✓ 72.68%	72.61%	✓		72.61%
Depreciated assets - capital assets	159.47%	✓ 427.51%	✓ 162.75%	5.60%		159.42%
Doctors fees & medical exams	16.25%	16.25%	16.25%			16.25%
Dues and subscriptions	35.26%	✓ 28.41%	✓ 33.39%	✓		33.39%
Election expenses	157.27%	✓ 144.30%	✓ 153.38%	✓		153.38%
Equipment maintenance & expensed	47.19%	74.50%	61.16%			61.16%
Equipment purchases and replacement		✓	✓	✓		
Gasoline and oil	99.58%	✓ 99.58%	99.58%	✓		99.58%
Insurance - employee - medical & dental	72.55%	72.66%	72.59%			72.59%
Insurance - general	77.79%	77.93%	77.83%			77.83%
Mortgage interest payments/expense	81.71%	✓ 81.73%	81.71%			81.71%
Miscellaneous expenses	86.81%	✓ 61.75%	78.72%	✓		78.72%
Lease expenses - principal & interest	99.85%	✓	99.85%	✓		99.85%
Office supplies and expenses	72.11%	123.45%	✓ 82.43%			82.43%
Payroll taxes	75.64%	73.75%	75.07%			75.07%
Professional fees & services	75.67%	62.64%	69.23%			69.23%
Rental Management Fee/repairs	57.08%		57.08%			57.08%
Salaries	76.61%	76.41%	76.55%			76.55%
Salaries - OT		✓	✓	✓		
Supplies - cleaning & laundry	89.18%	✓ 89.18%	89.18%	✓		89.18%
Training and education	53.50%	✓ 24.75%	✓ 40.06%	✓		40.06%
Uniforms	94.31%	✓ 94.34%	✓ 94.32%	✓		94.32%
Utilities	89.06%	✓ 89.07%	✓ 89.06%	69.63%		75.67%
Vehicle maintenance & repairs	50.48%	58.91%	52.31%			52.31%
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	83.36%	75.45%	81.20%	90.25%	98.36%	83.43%
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)						

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

PAGE 9
% OF
BUDGET

	GENERAL FUND		OCT 31, 2018	
	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	125,836	100,000	25,836	✓ 125.84%
Interest	82,937	35,000	47,937	✓ 236.96%
Miscellaneous revenue	9,796	8,000	1,796	✓ 122.45%
Rental income	14,550	17,400	(2,850)	83.62%
Financing Source - Loan Proceeds	0	0	0	
TOTAL REVENUES	\$6,711,955	\$10,079,433	(\$3,367,478)	66.59%
EXPENDITURES				
Bank service charges	\$472	\$1,500	(\$1,028)	31.47%
Building maintenance	33,260	45,825	(12,565)	✓ 72.58%
Depreciated assets - capital assets	938,760	588,692	350,068	✓ 159.47%
Doctors fees & medical exams	2,730	16,800	(14,070)	16.25%
Dues and subscriptions	5,910	16,762	(10,852)	35.26%
Election expenses	33,026	21,000	12,026	157.27%
Equipment maintenance & expensed	38,212	80,975	(42,763)	47.19%
Equipment purchases and replacement	13,558		13,558	
Gasoline and oil	35,202	35,350	(148)	99.58%
Insurance - employee - medical & dental	906,973	1,250,077	(343,104)	72.55%
Insurance - general	189,763	243,950	(54,187)	77.79%
Mortgage interest payments/expense	3,203	3,920	(717)	81.71%
Miscellaneous expenses	7,791	8,975	(1,184)	86.81%
Lease expenses - principal & interest	90,865	91,000	(135)	99.85%
Office supplies and expenses	14,861	20,610	(5,749)	72.11%
Payroll taxes	262,626	347,200	(84,574)	75.64%
Pension Contribution	500,000	500,000	0	100.00%
Professional fees & services	83,956	110,950	(26,994)	75.67%
Rental Management Fee/repairs	2,968	5,200	(2,232)	57.08%
Salaries	3,498,746	4,566,860	(1,068,114)	76.61%
Salaries - OT				
Supplies - cleaning & laundry	9,364	10,500	(1,136)	89.18%
Training and education	31,009	57,960	(26,951)	53.50%
Uniforms	74,600	79,100	(4,500)	94.31%
Utilities	32,045	35,980	(3,935)	89.06%
Vehicle maintenance & repairs	34,780	68,900	(34,120)	50.48%
Work Comp Claims	619	3,500	(2,881)	17.69%
TOTAL EXPENDITURES	\$6,845,299	\$8,211,586	(\$1,366,287)	83.36%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	(\$133,344)	\$1,867,847	\$2,001,191	-7.14%
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)	(\$133,344)	\$1,867,847	\$2,001,191	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

PAGE 10

	AMBULANCE FUND		OCT 31, 2018	
			OVER (UNDER)	% OF
	ACTUAL	BUDGET	BUDGET	BUDGET
REVENUES				
Tax collections	\$1,890,087	\$2,893,556	(\$1,003,469)	65.32%
Ambulance fees, net	601,605	750,000	(148,395)	80.21%
Interest	32,102	10,000	22,102	321.02%
Miscellaneous revenue	0	500	(500)	0.00%
TOTAL REVENUES	\$2,523,794	\$3,654,056	(\$1,130,262)	69.07%
EXPENDITURES				
Bank service charges	\$848	\$0	\$848	
Building maintenance	14,274	19,639	(5,365)	72.68%
Depreciated assets - capital assets	31,208	7,300	23,908	427.51%
Doctors fees & medical exams	1,170	7,200	(6,030)	16.25%
Dues and subscriptions	1,789	6,298	(4,509)	28.41%
Election expenses	12,987	9,000	3,987	144.30%
Equipment maintenance & expensed	63,120	84,720	(21,600)	74.50%
Equipment purchases and replacement	1,374		1,374	
Gasoline and oil	15,087	15,150	(63)	99.58%
Insurance - employee - medical & dental	389,292	535,748	(146,456)	72.66%
Insurance - general	81,480	104,550	(23,070)	77.93%
Mortgage interest payments/expense	1,373	1,680	(307)	81.73%
Miscellaneous expenses	2,640	4,275	(1,635)	61.75%
Lease expenses - principal & interest			0	
Office supplies and expenses	6,407	5,190	1,217	123.45%
Payroll taxes	109,739	148,800	(39,061)	73.75%
Professional fees & services	67,998	108,550	(40,552)	62.64%
Rental Management Fee/repairs			0	
Salaries	1,459,959	1,910,640	(450,681)	76.41%
Salaries - OT			0	
Supplies - cleaning & laundry	4,013	4,500	(487)	89.18%
Training and education	12,595	50,891	(38,296)	24.75%
Uniforms	31,982	33,900	(1,918)	94.34%
Utilities	13,734	15,420	(1,686)	89.07%
Vehicle maintenance & repairs	11,252	19,100	(7,848)	58.91%
Work Comp Claims	265	1,500	(1,235)	17.67%
TOTAL EXPENDITURES	\$2,334,586	\$3,094,051	(\$759,465)	75.45%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$189,208	\$560,005	(\$370,797)	0.00%
General/Ambulance Overhead Transfer			0	
USE OF DISTRICT RESERVES	0			
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$189,208	\$560,005	(\$370,797)	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	PENSION FUND		OCT 31, 2018	PAGE 11
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$631,582	\$967,499	(\$335,917)	65.28%
Interest	46		46	
General Fund - additional contribution	500,000	500,000	0	
TOTAL REVENUES	\$1,131,628	\$1,467,499	(\$335,871)	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)	(\$311,749)	\$0	(\$311,749)	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	DISPATCH FUND		OCT 31, 2018	PAGE 12
			OVER (UNDER)	% OF
	ACTUAL	BUDGET	BUDGET	BUDGET
REVENUES				
Tax collections	\$314,859	\$481,873	(\$167,014)	65.34%
Interest	7,273	2,000	5,273	363.65%
TOTAL REVENUES	\$322,132	\$483,873	(\$161,741)	66.57%
EXPENDITURES				
Dispatching fees	\$357,543	\$358,000	(\$457)	99.87%
Telephone	15,767	22,700	(6,933)	69.46%
Communication expenses	63,685	91,400	(27,715)	69.68%
Depreciated assets	722	12,900	(12,178)	5.60%
Auditing expense	0		0	
TOTAL EXPENDITURES	\$437,717	\$485,000	(\$47,283)	90.25%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	(\$115,585)	(\$1,127)	(\$114,458)	10255.99%
USE OF DISTRICT RESERVES/TRANSFERS	\$0	\$1,127	(\$1,127)	0.00%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	(\$115,585)	\$0	\$0	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

PAGE 13

	GENERAL FUND		OCT 31, 2018	
	2018	2017	2018-2017 \$	2018-2017 %
	ACTUAL	ACTUAL	OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$6,478,836	\$3,404,519	\$3,074,317	✓ 90.30%
Building and other permits	125,836	117,293	8,543	✓ 7.28%
Interest	82,937	11,151	71,786	✓ 643.76%
Miscellaneous revenue	9,796	382,169	(372,373)	✓ -97.44%
Rental income	14,550	14,500	50	0.34%
Financing Source - Loan Proceeds	0	370,816	(370,816)	✓
TOTAL REVENUES	\$6,711,955	\$4,300,448	\$2,411,507	✓ 56.08%
EXPENDITURES				
Bank service charges	\$472	\$527	(\$55)	-10.44%
Building maintenance	33,260	22,871	10,389	✓ 45.42%
Depreciated assets - capital assets	938,760	384,721	554,039	✓ 144.01%
Doctors fees & medical exams	2,730	17,095	(14,365)	✓ -84.03%
Dues and subscriptions	5,910	6,306	(396)	-6.28%
Election expenses	33,026	11,901	21,125	✓ 177.51%
Equipment maintenance & expensed	38,212	15,668	22,544	✓ 143.89%
Equipment purchases and replacement	13,558	5,674	7,884	138.95%
Gasoline and oil	35,202	32,035	3,167	9.89%
Insurance - employee - medical & dental	906,973	942,466	(35,493)	✓ -3.77%
Insurance - general	189,763	205,814	(16,051)	✓ -7.80%
Mortgage interest payments/expense	3,203	3,661	(458)	-12.51%
Miscellaneous expenses	7,791	3,585	4,206	117.32%
Lease expenses - principal & interest	90,865	43,669	47,196	✓ 108.08%
Office supplies and expenses	14,861	13,883	978	7.04%
Payroll taxes	262,626	199,711	62,915	✓ 31.50%
Pension Contribution	500,000	0	500,000	✓
Professional fees & services	83,956	58,585	25,371	✓ 43.31%
Rental Management Fee/repairs	2,968	1,928	1,040	✓ 53.94%
Salaries	3,402,563	2,482,882	919,681	✓ 37.04%
Salaries - OT	96,183	143,364	(47,181)	✓ -32.91%
Supplies - cleaning & laundry	9,364	9,977	(613)	✓ -6.14%
Training and education	31,009	13,837	17,172	✓ 124.10%
Uniforms	74,600	76,019	(1,419)	-1.87%
Utilities	32,045	32,334	(289)	-0.89%
Vehicle maintenance & repairs	34,780	76,606	(41,826)	✓ -54.60%
Work Comp Claims	619	315	304	96.51%
TOTAL EXPENDITURES	\$6,845,299	\$4,805,434	\$2,039,865	✓ 42.45%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	(\$133,344)	(\$504,986)	\$371,642	✓ -73.59%
General/Ambulance/Dispatch/Pension OH Transfer	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	(\$133,344)	(\$504,986)	\$371,642	-73.59%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	AMBULANCE FUND		OCT 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	601,605	644,306	(42,701)	✓ -6.63%
Interest	32,102	7,880	24,222	✓ 307.39%
Miscellaneous revenue	0	383	(383)	
TOTAL REVENUES	\$2,523,794	\$2,426,413	\$97,381	✓ 4.01%
EXPENDITURES				
Bank service charges	\$848	\$0	\$848	
Building maintenance	14,274	5,934	8,340	140.55%
Depreciated assets - capital assets	31,208	290	30,918	✓ 10661.38%
Doctors fees & medical exams	1,170	4,274	(3,104)	-72.63%
Dues and subscriptions	1,789	1,129	660	✓ 58.46%
Election expenses	12,987	2,975	10,012	✓ 336.54%
Equipment maintenance & expensed	63,120	49,756	13,364	✓ 26.86%
Equipment purchases and replacement	1,374	223	1,151	516.14%
Gasoline and oil	15,087	8,009	7,078	✓ 88.38%
Insurance - employee - medical & dental	389,292	236,106	153,186	✓ 64.88%
Insurance - general	81,480	51,454	30,026	✓ 58.36%
Mortgage interest payments/expense	1,373	915	458	50.05%
Miscellaneous expenses	2,640	703	1,937	275.53%
Lease expenses - principal & interest	0		0	
Office supplies and expenses	6,407	2,617	3,790	✓ 144.82%
Payroll taxes	109,739	163,096	(53,357)	✓ -32.72%
Professional fees & services	67,998	56,849	11,149	✓ 19.61%
Rental Management Fee/repairs	0		0	
Salaries	1,418,738	2,095,810	(677,072)	✓ -32.31%
Salaries - OT	41,221	112,016	(70,795)	✓ -63.20%
Supplies - cleaning & laundry	4,013	2,494	1,519	60.91%
Training and education	12,595	8,866	3,729	✓ 42.06%
Uniforms	31,982	19,005	12,977	✓ 68.28%
Utilities	13,734	8,084	5,650	✓ 69.89%
Vehicle maintenance & repairs	11,252	24,214	(12,962)	✓ -53.53%
Work Comp Claims	265	79	186	235.44%
TOTAL EXPENDITURES	\$2,334,586	\$2,854,898	(\$520,312)	✓ -18.23%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$189,208	(\$428,485)	\$617,693	✓ -144.16%
General/Ambulance/Dispatch Overhead Transfer				
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$189,208	(\$428,485)	\$617,693	-144.16%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

PAGE 15

			OCT 31, 2018	
CASH RESERVES AS OF	ACTUAL	ACTUAL	2018-2017 \$	2018-2017 %
OCT 31, 2018	OCT 31, 2018	OCT 31, 2017	OVER (UNDER)	OVER (UNDER)
GENERAL FUND:				
Reliance Bank - General account	\$4,482,997.58	\$0.00	\$4,482,997.58	
Reliance Bank - FSA	2,236.01	0	2,236.01	
Reliance Bank - HRA	2,648.04	0	2,648.04	
Reliance Bank - Rental Property	7,706.08	0	7,706.08	
Commerce Bank - 0239	0.00	2,923,346.65	(\$2,923,346.65)	
Commerce Bank - FSA - 3217	0.00	2,865.42	(2,865.42)	-100.00%
Commerce Bank - HRA - 0938	0.00	1,733.43	(1,733.43)	-100.00%
Commerce Bank - Rental Property	0.00	10,571.87	(10,571.87)	-100.00%
Investment account - various	1,529,170.54	1,555,229.37	(26,058.83)	-1.68%
Petty Cash	185.00	185.00	0.00	0.00%
TOTAL GENERAL FUND CASH BALANCES	\$6,024,943.25	\$4,493,931.74	\$1,531,011.51	34.07%
AMBULANCE FUND:				
Reliance Bank - 3181	\$1,546,373.17		\$1,546,373.17	
Meramec Valley Bank - Money Market	7,665.03		7,665.03	
Investment account	770,228.24	\$752,535.89	17,692.35	
Commerce Bank - 3844	\$0.00	1,015,089.19	(\$1,015,089.19)	-100.00%
TOTAL AMBULANCE FUND CASH BALANCES	\$2,324,266.44	\$1,767,625.08	\$556,641.36	31.49%
TOTAL OPERATING FUND CASH BALANCES	\$8,349,209.69	\$6,261,556.82	\$2,087,652.87	33.34%
LESS: 2018 REMAINING EXPENSES, net	(\$1,977,357)	(\$2,253,198)	\$275,841.00	-12.24%
ESTIMATED CASH RESERVE	\$6,371,853	\$4,008,359	\$2,363,493.87	58.96%
# of Months - Estimated Reserve	6.76	4.85	1.91	39.45%
Estimated Reserve - %	56.36%	40.41%	15.95%	

2018

Average Rate

0.602% 0.627% 0.659% 0.734% 0.766% 0.784% 0.829% 0.832% 0.873% 0.997% #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	Marquette Valley Bank	2356	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%	0.100%	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%	0.000%	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	0.000%	0.000%	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	0.000%	0.000%	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	0.000%	0.000%	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	0.000%	0.000%	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	0.000%	0.000%	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	Alliance 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:

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

Ratings Key:

BankRate.com

Superior

BauerFinancial.com

Superior

Sound

Excellent

Performing

*** 1/2

Good

**

*

Lowest Rated

**

Adequate

Problematic

*

Troubled

Health

A

Data as of Q2 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 June 30, 2018 Commerce Bank had \$26.75 million in non-current loans and owned real-estate with \$2.59 billion in equity and loan loss allowances on hand to cover it. This gives Commerce Bank a Texas Ratio of 1.03% 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/externalConfirmation.aspx?
InCert1=24998)

Assets

Q2 2018 **\$24.45B**
vs Q2 2017 **\$24.97B**

Year
Established 1984

Loans

Q2 2018 **\$13.81B**
vs Q2 2017 **\$13.49B**

Employees 4678

Deposits

Q2 2018 **\$20.56B**
vs Q2 2017 **\$20.96B**

Primary
Regulator FED

Equity Capital

Q2 2018 **\$2.43B**
vs Q2 2017 **\$2.35B**

PROFIT MARGIN

Return on Assets - YTD 1.67%

Loan Loss Allowance

Q2 2018 **\$159.5MM**
vs Q2 2017 **\$157.9MM**

Return on Equity - YTD 17.05%

Unbacked Noncurrent Loans

Q2 2018 **\$21.7MM**
vs Q2 2017 **\$26.9MM**

Annual Interest Income \$421.0MM

Real Estate Owned

Q2 2018 **\$5.1MM**
vs Q2 2017 **\$4.7MM**

Health

A

Data as of Q2 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 June 30, 2018 Reliance Bank (MO) had \$10.62 million in non-current loans and owned real-estate with \$164.14 million in equity and loan loss allowances on hand to cover it. This gives Reliance Bank (MO) a Texas Ratio of 6.47% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL

ASSETS AND LIABILITIES

FDIC 35123

Certificate # (https://www5.fdic.gov/ldasp/externalConfirmation.aspx?InCert1=35123)

Year Established 1999

Employees 180

Primary Regulator FDIC

Assets

Q2 2018 \$1.49B

vs Q2 2017 \$1.37B

Loans

Q2 2018 \$1.06B

vs Q2 2017 \$918.1MM

Deposits

Q2 2018 \$1.17B

vs Q2 2017 \$1.06B

Equity Capital

Q2 2018 \$152.9MM

vs Q2 2017 \$161.1MM

PROFIT MARGIN

Return on Assets - YTD 1.1%

Return on Equity - YTD 10.23%

Annual Interest Income \$25.0MM

Loan Loss Allowance

Q2 2018 \$11.2MM

vs Q2 2017 \$12.0MM

Unbacked Noncurrent Loans

Q2 2018 \$0

vs Q2 2017 \$0

Real Estate Owned

Q2 2018 \$10.6MM

vs Q2 2017 \$10.5MM

Health

B

Data as of Q2 2018

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

Health Grade Components

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

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

OVERALL

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

Year Chartered 1948

Employees 69

Primary Regulator

ASSETS AND LIABILITIES

Assets

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

Loans

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

Deposits

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

Equity Capital

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

PROFIT MARGIN

Return on Assets - YTD 0.76%

Return on Equity - YTD 7.97%

Annual Interest Income \$5.2MM

Loan Loss Allowance

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

Unbacked Noncurrent Loans

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

Real Estate Owned

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

Health

A+

Data as of Q2 2018

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

Health Grade Components

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

The Texas Ratio is an indicator of how much capital a bank has available compared to the total value of loans considered at risk. As of June 30, 2018 Academy Bank had \$9.48 million in non-current loans and owned real-estate with \$226.47 million in equity and loan loss allowances on hand to cover it. This gives Academy Bank a Texas Ratio of 4.19% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL

ASSETS AND LIABILITIES

FDIC 19600
Certificate (https://www5.fdic.gov/idasp/externalConfirmation.aspx?
inCert1=19600)

Assets

Q2 2018 **\$1.30B**
vs Q2 2017 **\$1.24B**

Year 1966
Established

Loans

Q2 2018 **\$942.5MM**
vs Q2 2017 **\$868.6MM**

Employees 558

Deposits

Q2 2018 **\$981.6MM**
vs Q2 2017 **\$909.7MM**

Primary OCC
Regulator

Equity Capital

Q2 2018 **\$213.1MM**
vs Q2 2017 **\$202.0MM**

PROFIT MARGIN

Return on Assets - YTD 1.56%

Loan Loss Allowance

Q2 2018 **\$13.3MM**
vs Q2 2017 **\$11.5MM**

Return on Equity - YTD 9.65%

Unbacked Noncurrent Loans

Q2 2018 **\$9.2MM**
vs Q2 2017 **\$12.8MM**

Annual Interest Income \$27.1MM

Real Estate Owned

Q2 2018 **\$256.00K**
vs Q2 2017 **\$1.2MM**

Health

A

Data as of Q2 2018

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

Health Grade Components

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

The Texas Ratio is an indicator of how much capital a bank has available compared to the total value of loans considered at risk. As of June 30, 2018 Meramec Valley Bank had \$267,000 in non-current loans and owned real-estate with \$10.21 million in equity and loan loss allowances on hand to cover it. This gives Meramec Valley Bank a Texas Ratio of 2.62% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL

ASSETS AND LIABILITIES

FDIC 19200
Certificate
(https://www5.fdic.gov/idasp/externalConfirmation.aspx?InCert1=19200)

Assets

Q2 2018 **\$112.4MM**
vs Q2 2017 **\$106.9MM**

Year
Established 1918

Loans

Q2 2018 **\$90.8MM**
vs Q2 2017 **\$80.4MM**

Employees 23

Deposits

Q2 2018 **\$88.6MM**
vs Q2 2017 **\$83.3MM**

Primary
Regulator FDIC

Equity Capital

Q2 2018 **\$9.3MM**
vs Q2 2017 **\$9.4MM**

PROFIT MARGIN

Return on Assets - YTD 0.19%

Loan Loss Allowance

Q2 2018 **\$896.00K**
vs Q2 2017 **\$776.00K**

Return on Equity - YTD 2.24%

Unbacked Noncurrent Loans

Q2 2018 **\$208.00K**
vs Q2 2017 **\$4.00K**

Annual Interest Income \$2.2MM

Real Estate Owned

Q2 2018 **\$59.00K**
vs Q2 2017 **\$556.00K**

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

EMERGENCY CALLS

2018 Calls		
Fire	EMS	TOTAL
82	345	427
53	308	361
58	347	405
64	306	370
66	362	428
75	315	390
71	326	397
84	372	456
53	334	387
73	330	403
		-
		-
679	3,345	4,024
67.90	334.50	402.40

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

DIFFERENCE in Calls		
Fire	EMS	Total
↑ 26	↑ 47	↑ 73
↓ -13	↑ 50	↑ 37
↑ 7	↑ 52	↑ 59
↑ 1	↓ -27	↓ -26
↓ -12	↑ 60	↑ 48
↑ 1	↓ -7	↓ -6
↓ -6	↓ -11	↓ -17
↓ -4	↑ 90	↑ 86
↓ -36	↑ 24	↓ -12
↑ 13	↑ 37	↑ 50
↓ -23	↑ 315	↑ 292
↓ -4	↑ 26	↑ 22

DIFFERENCE Percentage		
Fire	EMS	Total
↑ 46%	↑ 16%	↑ 21%
↓ -20%	↑ 19%	↑ 11%
↑ 14%	↑ 18%	↑ 17%
↑ 2%	↓ -8%	↓ -7%
↓ -15%	↑ 20%	↑ 13%
↑ 1%	↓ -2%	↓ -2%
↓ -8%	↓ -3%	↓ -4%
↓ -5%	↑ 32%	↑ 23%
↓ -40%	↑ 8%	↓ -3%
↑ 22%	↑ 13%	↑ 14%
↓ -3%	↑ 8%	↑ 6%
↓ -5%	↑ 8%	↑ 6%

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

ASSETS

Current Assets		
Reliance Bank-General Account	\$	4,482,997.58
Reliance Bank-Flexible Spendin		2,236.01
Reliance Bank-Health Reimburse		2,648.04
Reliance Bank-Rental Property		7,706.08
Petty Cash		185.00
Investment Account		1,529,170.54
Taxes Receivable - Current		6,847,263.62
Prepaid Rental Expense		250.00
Due From Dispatch		0.10
Deposit-General		100.00
Interest Receivable		4,693.97
Prepaid Expenses		273,962.06
Total Current Assets		13,151,213.00
Property and Equipment		
Land		621,212.74
Building		3,960,759.11
Vehicles		3,943,543.81
Furniture & Fixtures		609,370.29
Equipment		2,152,461.94
Accum Depreciation		(6,144,910.76)
Total Property and Equipment		5,142,437.13
Other Assets		
Amount for Long Term Debt		996,442.73
Investments in P&E-Joint		(5,142,437.13)
Total Other Assets		(4,145,994.40)
Total Assets	\$	<u><u>14,147,655.73</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$	5,534.80
Accrued Salaries Payable		45,753.24
Due to Ambulance		4,561.54
Due To Pension		0.14
FSA Liability		(6,655.04)
IRS Payroll Taxes W/H		3,231.78
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		1,050,819.19
Deferred Inflows of Resources		
Deferred Revenue		2,825,486.19
Total Deferred Inflows of Resources		2,825,486.19
Total Liabilities		<u>3,876,305.38</u>

Fenton FPD - General
 Balance Sheet - Governmental Funds - Modified Accrual Basis
 October 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>(133,343.32)</u>	
Total Fund Balance		<u>10,271,350.35</u>
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>14,147,655.73</u></u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 0.00	0.00	\$ 6,478,835.60	96.53
Interest Income	10,027.14	45.66	82,937.10	1.24
Miscellaneous Revenue	1,300.00	5.92	5,168.71	0.08
Permit Revenue	9,005.00	41.00	125,836.00	1.87
Rental Income	1,450.00	6.60	14,550.00	0.22
Sale of Fixed Assets	179.43	0.82	4,627.97	0.07
Total Revenues	21,961.57	100.00	6,711,955.38	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	21,961.57	100.00	6,711,955.38	100.00
Expenditures				
Salaries	319,654.50	1,455.52	3,402,562.64	50.69
Salaries OT	14,172.46	64.53	96,183.02	1.43
Election Expenses	16,121.01	73.41	33,026.02	0.49
Depreciated Assets	34,406.00	156.66	938,759.65	13.99
Payroll Taxes	24,915.08	113.45	262,626.44	3.91
Office Supplies	1,311.47	5.97	14,861.25	0.22
IT Expenses	2,187.50	9.96	16,794.83	0.25
Gas & Oil-Fuel	2,906.34	13.23	35,201.96	0.52
Bank Charges	54.42	0.25	472.37	0.01
Equipment Purchases	272.32	1.24	13,557.59	0.20
Dues & Subscriptions	0.00	0.00	5,909.74	0.09
Insurance - General	18,501.52	84.24	189,763.38	2.83
Insurance - Employee	90,556.65	412.34	906,972.59	13.51
Professional Fees	4,473.50	20.37	83,956.00	1.25
Building Maintenance	1,445.28	6.58	33,260.26	0.50
Equipment Maintenance	8,950.99	40.76	21,417.05	0.32
Vehicle Maintenance	5,034.16	22.92	34,780.26	0.52
Lease Expense	0.00	0.00	90,864.58	1.35
Workers Comp Claims	0.00	0.00	618.80	0.01
Rental Management Fee	116.00	0.53	1,668.33	0.02
Mortgage Interest Payments	316.10	1.44	3,203.13	0.05
Doctors Fees	787.50	3.59	2,730.00	0.04
Rental Repair	0.00	0.00	1,300.00	0.02
Misc. Expenses	1,010.54	4.60	7,791.38	0.12
Training & Education	875.36	3.99	31,009.00	0.46
Uniforms	686.99	3.13	74,599.65	1.11
Supplies-Cleaning & Maint.	1,071.94	4.88	9,364.01	0.14
Utilities	2,584.18	11.77	32,044.77	0.48
Overhead Transfer	0.00	0.00	500,000.00	7.45
Total Expenditures	552,411.81	2,515.36	6,845,298.70	101.99
Excess Revenue over (under) Expenditur	\$ (530,450.24)	(2,415.36)	\$ (133,343.32)	(1.99)

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

	Current Month		Year to Date		
Revenues					
Tax Collection - Current	\$	0.00	0.00	\$ 6,478,835.60	96.53
Investment Interest		1,071.80	4.88	12,798.84	0.19
RB-Property Rental Interest		12.83	0.06	2,383.29	0.04
RB Health Reimburse Interest		0.34	0.00	28.52	0.00
RB-Flexible Spending Interest		8.80	0.04	82.81	0.00
RB-General Interest		8,933.37	40.68	67,643.64	1.01
Misc Income		50.00	0.23	3,518.71	0.05
Grant Money		1,200.00	5.46	1,200.00	0.02
Fire Reports		50.00	0.23	450.00	0.01
Permit Revenue		8,655.00	39.41	110,791.00	1.65
Building Permits		0.00	0.00	14,045.00	0.21
Re-Occupancy Fees		350.00	1.59	1,000.00	0.01
Upper End Property		1,450.00	6.60	14,550.00	0.22
Sale of Fixed Assets		179.43	0.82	4,627.97	0.07
Total Revenues		21,961.57	100.00	6,711,955.38	100.00
Cost of Sales					
Total Cost of Sales		0.00	0.00	0.00	0.00
Gross Profit		21,961.57	100.00	6,711,955.38	100.00
Expenditures					
Salaries-Firefighters		265,284.31	1,207.95	2,822,074.85	42.05
Salaries-Fire Chief		6,619.20	30.14	69,501.60	1.04
Salaries-Deputy Chiefs		29,727.15	135.36	328,342.47	4.89
Salaries-Admin Assistants		4,830.28	21.99	50,428.84	0.75
Salaries-Office Manager		3,682.56	16.77	38,666.88	0.58
Salaries-Fire Marshall		6,736.00	30.67	70,728.00	1.05
Director's Fee		0.00	0.00	2,170.00	0.03
Salaries-Inspectors		2,775.00	12.64	20,650.00	0.31
Payroll Overtime-FF		14,172.46	64.53	96,183.02	1.43
St. Louis Cty Board of Electio		15,934.68	72.56	31,851.61	0.47
Commerce Bank-VISA		186.33	0.85	1,654.77	0.02
Mulligan Printing		0.00	0.00	1,681.36	0.03
Payler		0.00	0.00	472.32	0.01
Presort		0.00	0.00	595.03	0.01
Election Expenses Reimbursemen		0.00	0.00	(3,229.07)	(0.05)
Sentinel		0.00	0.00	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	3.33
Slyman Bros Appliance		0.00	0.00	4,488.99	0.07
Don Brown Chevrolet		34,406.00	156.66	71,638.00	1.07
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		0.00	0.00	3,024.39	0.05
Voorhees Township		0.00	0.00	565,000.00	8.42
Commerce Bank-VISA		0.00	0.00	4,634.39	0.07
FICA/ Medicare		24,915.08	113.45	262,626.44	3.91
Marco		54.60	0.25	382.20	0.01
Office Source		332.65	1.51	1,539.09	0.02
Commerce Bank-VISA		177.91	0.81	7,424.04	0.11
MO Lawyers Media		0.00	0.00	441.78	0.01

See Accountant's Compilati~~o~~n 27 port - Modified Accrual Basis

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

	Current Month		Year to Date	
Safeguard	256.46	1.17	389.42	0.01
ADP Screening Services	171.10	0.78	974.86	0.01
Rejis Commission	0.00	0.00	326.90	0.00
Copy Source	22.05	0.10	46.55	0.00
Wal-Mart	0.00	0.00	32.45	0.00
UPS	0.00	0.00	26.87	0.00
Summer One	97.06	0.44	1,609.62	0.02
The Emblem Authority	0.00	0.00	988.05	0.01
Quantum Technologies	0.00	0.00	131.00	0.00
Kimberly Smith	0.00	0.00	142.80	0.00
Speed-E-Way Printing	0.00	0.00	142.98	0.00
Pfizinger Graphics	0.00	0.00	63.00	0.00
The Flag Loft	199.64	0.91	199.64	0.00
Image Trend	400.00	1.82	8,305.25	0.12
First Watch	575.50	2.62	4,604.00	0.07
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
ESRI	1,212.00	5.52	1,212.00	0.02
Sieveling	2,650.58	12.07	34,576.97	0.52
Commerce Bank-VISA	255.76	1.16	378.29	0.01
Jim Watkins	0.00	0.00	125.60	0.00
Mike Martin	0.00	0.00	121.10	0.00
Commerce Bank	0.00	0.00	454.35	0.01
Reliance Bank Fees	54.42	0.25	18.02	0.00
Sentinel Emergency Solutions	272.32	1.24	5,578.38	0.08
Commerce Bank-VISA	0.00	0.00	847.50	0.01
Lowe's	0.00	0.00	748.44	0.01
Fluid Air Products	0.00	0.00	738.65	0.01
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	0.00	0.00	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
Fire Marshall's Assn of MO	0.00	0.00	30.00	0.00
McNeil & Company	372.82	1.70	25,372.32	0.38
Lakenan	0.00	0.00	210.00	0.00
MO Employers Mutual	15,438.50	70.30	134,334.82	2.00
Standard Insurance	2,690.20	12.25	26,584.24	0.40
The Cincinnati Ins Co	0.00	0.00	52.50	0.00
Travelers	0.00	0.00	3,209.50	0.05
Delta Dental	5,774.38	26.29	54,779.39	0.82
United Healthcare	99,605.52	453.54	957,371.48	14.26
Eyemed	334.29	1.52	3,179.69	0.05
Quality Benefits	1,780.07	8.11	19,535.55	0.29
By Cobra	0.00	0.00	525.00	0.01
J W Terrill	247.52	1.13	5,879.44	0.09
PAS	0.00	0.00	2,671.87	0.04
Insurance Reimbursements	(17,185.13)	(78.25)	(137,079.13)	(2.04)
US Treasury (PCORI)	0.00	0.00	109.30	0.00
Rognan & Associates	1,225.00	5.58	12,250.00	0.18

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

	Current Month		Year to Date	
Spector, Wolfe, McLaughlin	1,193.50	5.43	11,772.25	0.18
Darla Sansoucie	0.00	0.00	1,631.00	0.02
Paylocity	396.27	1.80	4,410.96	0.07
ArchImages	0.00	0.00	22,997.34	0.34
Lockton	0.00	0.00	10,500.00	0.16
Aon Consulting	1,658.73	7.55	14,444.45	0.22
Fick, Eggemeyer & Williamson	0.00	0.00	5,950.00	0.09
Blue Chip Exterminating	214.90	0.98	2,985.69	0.04
Buildingstars	160.30	0.73	1,603.00	0.02
B&B Distributors	135.63	0.62	226.63	0.00
Zumwalt	0.00	0.00	641.99	0.01
Commerce Bank-VISA	59.49	0.27	1,607.58	0.02
BRDA Electric	0.00	0.00	2,437.58	0.04
Ramair Inc.	0.00	0.00	1,284.34	0.02
Lawn Systems	0.00	0.00	207.55	0.00
Scott Lee Heating	0.00	0.00	8,246.00	0.12
STL Automatic Door	0.00	0.00	2,789.33	0.04
STL Automatic Sprinkler	0.00	0.00	375.20	0.01
Supreme Turf	29.05	0.13	81.55	0.00
Vogel Heating & Cooling	0.00	0.00	1,386.00	0.02
Pfizinger Graphics	0.00	0.00	168.00	0.00
Merlo Plumbing	345.51	1.57	4,879.61	0.07
Sam's Club	0.00	0.00	62.72	0.00
Grainger	0.00	0.00	37.18	0.00
Lowe's	37.59	0.17	310.37	0.00
Tom Meyer	0.00	0.00	14.70	0.00
Tony Schrempp	0.00	0.00	30.42	0.00
Republic Roofing	0.00	0.00	115.50	0.00
Wellington Environmental	0.00	0.00	700.00	0.01
B&B Distributors	0.00	0.00	481.51	0.01
Gateway Sewer & Drain	0.00	0.00	770.00	0.01
Catco	462.81	2.11	1,862.81	0.03
Building Maint Reimbursements	0.00	0.00	(45.00)	0.00
Sentinel Emergency Solutions	7,952.72	36.21	16,461.43	0.25
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	0.00	0.00	169.81	0.00
Commerce Bank-VISA	0.00	0.00	229.29	0.00
Banner Fire Equipment	0.00	0.00	1,839.28	0.03
Crest Industries	227.34	1.04	268.21	0.00
Batteries Plus	0.00	0.00	59.97	0.00
Lowe's	23.74	0.11	148.86	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	0.00	0.00	38.84	0.00
Stephanie Brown	0.00	0.00	19.26	0.00
Clifford Power	747.19	3.40	747.19	0.01
Sentinel Emergency Solutions	1,499.00	6.83	4,342.86	0.06
Affton Radiator	0.00	0.00	9,168.20	0.14
CIT Trucks	3,474.03	15.82	13,571.69	0.20
Fabick	0.00	0.00	1,761.48	0.03
Kelly's Auto Repair	0.00	0.00	1,407.28	0.02
Commerce Bank-VISA	51.34	0.23	224.38	0.00
Don's Automotive	0.00	0.00	716.58	0.01
Purcell Tire Company	0.00	0.00	3,001.64	0.04
MO Vocational Enterprises	9.79	0.04	9.79	0.00
Dobb's Tire	0.00	0.00	216.20	0.00
Brannans Marine	0.00	0.00	558.82	0.01

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

	Current Month		Year to Date	
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	0.30
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	0.53	1,668.33	0.02
Reliance Bank	316.10	1.44	3,203.13	0.05
SSM Health	717.50	3.27	959.00	0.01
Depaul Medical Group	0.00	0.00	1,561.00	0.02
Athletico LTD	70.00	0.32	210.00	0.00
Rental Repair	0.00	0.00	1,300.00	0.02
Commerce Bank-VISA	989.34	4.50	7,436.76	0.11
Wal-Mart	0.00	0.00	111.09	0.00
Petty Cash	0.00	0.00	108.05	0.00
Sam's	0.00	0.00	78.81	0.00
Pfizinger Graphics	0.00	0.00	406.00	0.01
Purcell Tire	0.00	0.00	34.24	0.00
Lowes	21.20	0.10	21.20	0.00
Misc Expense - Undefined	0.00	0.00	(404.77)	(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	806.03	3.67	21,015.24	0.31
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
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 Zelch	0.00	0.00	9.67	0.00
Vinyl Images	0.00	0.00	212.60	0.00
K&K Supply	111.33	0.51	111.33	0.00
Training Reimbursements	(42.00)	(0.19)	(641.00)	(0.01)
Uniforms	0.00	0.00	15,907.50	0.24
Leon Uniform Company	0.00	0.00	2,088.33	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	558.21	2.54	29,422.08	0.44
Weber Fire & Safety	0.00	0.00	419.38	0.01
Firemaster	159.57	0.73	6,434.08	0.10
WFM Specialty Tees	0.00	0.00	1,827.00	0.03
Commerce Bank-VISA	32.21	0.15	111.96	0.00
Public Safety Center	0.00	0.00	87.50	0.00
MacQueen Emergency Group	0.00	0.00	515.64	0.01
Uniform Reimbursements	(63.00)	(0.29)	(259.50)	0.00
Employee Uniform Reimbursement	0.00	0.00	16,341.88	0.24
Grainger	0.00	0.00	1,617.04	0.02
Lowes	96.75	0.44	346.85	0.01
Sam's Club	916.17	4.17	4,525.93	0.07
Commerce Bank-VISA	5.12	0.02	308.90	0.00
Batteries Plus Bulbs	0.00	0.00	662.68	0.01

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

	Current Month		Year to Date	
Cratex Packaging	0.00	0.00	1,166.92	0.02
Wal-Mart	0.00	0.00	69.00	0.00
Metro Electric Supply	0.00	0.00	32.09	0.00
The Flag Loft	53.90	0.25	226.94	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	493.67	2.25	2,199.93	0.03
Laclede Gas Company	141.45	0.64	5,223.94	0.08
AmerenUE	1,634.50	7.44	20,558.52	0.31
MSD	154.34	0.70	2,475.16	0.04
Aspen Waste Systems	160.22	0.73	1,587.22	0.02
Overhead Transfer	0.00	0.00	500,000.00	7.45
Total Expenditures	552,411.81	2,515.36	6,845,298.70	101.99
Excess Revenue over (under) Expenditur	\$ (530,450.24)	(2,415.36)	\$ (133,343.32)	(1.99)

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Ten Months Ending October 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	10,027.14	3,188.21	82,937.10	11,151.41
Miscellaneous Revenue	1,300.00	42,670.49	5,168.71	52,167.66
Permit Revenue	9,005.00	7,885.00	125,836.00	117,293.00
Rental Income	1,450.00	1,450.00	14,550.00	14,500.00
Sale of Fixed Assets	179.43	330,000.00	4,627.97	330,000.00
Loan Proceeds	0.00	0.00	0.00	370,816.23
Total Revenues	21,961.57	385,193.70	6,711,955.38	4,300,447.66
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	21,961.57	385,193.70	6,711,955.38	4,300,447.66
Expenditures				
Salaries	319,654.50	233,985.38	3,402,562.64	2,482,881.71
Salaries OT	14,172.46	17,641.69	96,183.02	143,363.59
Election Expenses	16,121.01	0.00	33,026.02	11,900.54
Depreciated Assets	34,406.00	6,759.74	938,759.65	384,721.12
Payroll Taxes	24,915.08	19,192.11	262,626.44	199,711.34
Office Supplies	1,311.47	934.16	14,861.25	13,882.93
IT Expenses	2,187.50	0.00	16,794.83	0.00
Gas & Oil-Fuel	2,906.34	3,780.87	35,201.96	32,035.48
Bank Charges	54.42	63.00	472.37	526.94
Equipment Purchases	272.32	0.00	13,557.59	5,673.86
Dues & Subscriptions	0.00	0.00	5,909.74	6,305.59
Insurance - General	18,501.52	15,256.93	189,763.38	205,814.29
Insurance - Employee	90,556.65	95,133.73	906,972.59	942,465.98
Professional Fees	4,473.50	3,815.50	83,956.00	58,584.86
Building Maintenance	1,445.28	3,870.82	33,260.26	22,870.86
Equipment Maintenance	8,950.99	1,215.24	21,417.05	15,667.86
Vehicle Maintenance	5,034.16	5,311.05	34,780.26	76,605.99
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	1,668.33	1,522.50
Mortgage Interest Payments	316.10	361.26	3,203.13	3,660.76
Doctors Fees	787.50	14,700.00	2,730.00	17,095.36
Rental Repair	0.00	180.00	1,300.00	405.00
Misc. Expenses	1,010.54	414.39	7,791.38	3,585.03
Training & Education	875.36	2,111.62	31,009.00	13,836.67
Uniforms	686.99	1,706.22	74,599.65	76,018.54
Supplies-Cleaning & Maint.	1,071.94	364.40	9,364.01	9,976.87
Utilities	2,584.18	3,574.71	32,044.77	32,333.79
Overhead Transfer	0.00	0.00	500,000.00	0.00
Total Expenditures	552,411.81	430,488.82	6,845,298.70	4,805,431.44
Excess Revenue over (under) Expenditur	\$ (530,450.24)	\$ (45,295.12)	\$ (133,343.32)	\$ (504,983.78)

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Ten Months Ending October 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	1,071.80	3,188.21	12,798.84	11,151.41
RB-Property Rental Interest	12.83	0.00	2,383.29	0.00
RB Health Reimburse Interest	0.34	0.00	28.52	0.00
RB-Flexible Spending Interest	8.80	0.00	82.81	0.00
RB-General Interest	8,933.37	0.00	67,643.64	0.00
Misc Income	50.00	2,149.99	3,518.71	11,647.16
Grant Money	1,200.00	0.00	1,200.00	0.00
FEMA Reimbursement	0.00	40,520.50	0.00	40,520.50
Fire Reports	50.00	0.00	450.00	0.00
Permit Revenue	8,655.00	7,885.00	110,791.00	28,314.00
Building Permits	0.00	0.00	14,045.00	88,979.00
Re-Occupancy Fees	350.00	0.00	1,000.00	0.00
Upper End Property	1,450.00	1,450.00	14,550.00	14,500.00
Sale of Fixed Assets	179.43	330,000.00	4,627.97	330,000.00
Loan Proceeds	0.00	0.00	0.00	370,816.23
Total Revenues	21,961.57	385,193.70	6,711,955.38	4,300,447.66
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	21,961.57	385,193.70	6,711,955.38	4,300,447.66
Expenditures				
Salaries-Firefighters	265,284.31	181,165.03	2,822,074.85	1,845,403.55
Summer One	0.00	0.00	0.00	2,640.00
Salaries-Fire Chief	6,619.20	7,344.64	69,501.60	76,997.13
Salaries-Deputy Chiefs	29,727.15	28,223.47	328,342.47	292,466.17
Salaries-Admin Assistants	4,830.28	5,253.92	50,428.84	53,528.66
Salaries-Office Manager	3,682.56	3,825.84	38,666.88	40,171.32
Salaries-Fire Marshall	6,736.00	6,539.20	70,728.00	94,132.37
Salaries-Medical Officer	0.00	1,633.28	0.00	17,122.08
Sick Leave Buyback	0.00	0.00	0.00	60,420.43
Director's Fee	0.00	0.00	2,170.00	0.00
Salaries-Inspectors	2,775.00	0.00	20,650.00	0.00
Payroll Overtime-FF	14,172.46	17,641.69	96,183.02	143,339.86
Salaries-OT Admin	0.00	0.00	0.00	23.73
St. Louis Cty Board of Electio	15,934.68	0.00	31,851.61	9,969.58
Commerce Bank-VISA	186.33	0.00	1,654.77	618.98
Mulligan Printing	0.00	0.00	1,681.36	1,311.98
Payler	0.00	0.00	472.32	0.00
Presort	0.00	0.00	595.03	0.00
Election Expenses Reimbursemen	0.00	0.00	(3,229.07)	0.00
Depreciated Assets	0.00	0.00	0.00	372,355.38
Banner Fire Equipment	0.00	0.00	0.00	5,606.00
Summer One	0.00	800.00	0.00	800.00
Stryker	0.00	5,959.74	0.00	5,959.74
Sentinel	0.00	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	34,406.00	0.00	71,638.00	0.00

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
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	0.00	0.00	3,024.39	0.00
Voorhees Township	0.00	0.00	565,000.00	0.00
Commerce Bank-VISA	0.00	0.00	4,634.39	0.00
FICA/ Medicare	24,915.08	19,192.11	262,626.44	199,711.34
Marco	54.60	0.00	382.20	578.39
Copying Concepts	0.00	0.00	0.00	1,655.79
Office Source	332.65	207.81	1,539.09	2,261.74
St. Louis County Treasurer	0.00	97.50	0.00	3,948.00
Commerce Bank-VISA	177.91	80.64	7,424.04	2,412.67
MO Lawyers Media	0.00	59.36	441.78	432.96
Safeguard	256.46	331.45	389.42	514.71
MO Vocational Enterprises	0.00	0.00	0.00	18.95
ADP Screening Services	171.10	0.00	974.86	1,404.84
Vinyl Images	0.00	0.00	0.00	228.00
Rejis Commission	0.00	8.00	326.90	96.00
Copy Source	22.05	0.00	46.55	127.20
Wal-Mart	0.00	0.00	32.45	19.71
UPS	0.00	0.00	26.87	34.57
Summer One	97.06	149.40	1,609.62	149.40
The Emblem Authority	0.00	0.00	988.05	0.00
Quantum Technologies	0.00	0.00	131.00	0.00
Kimberly Smith	0.00	0.00	142.80	0.00
Speed-E-Way Printing	0.00	0.00	142.98	0.00
Pfizinger Graphics	0.00	0.00	63.00	0.00
The Flag Loft	199.64	0.00	199.64	0.00
Image Trend	400.00	0.00	8,305.25	0.00
First Watch	575.50	0.00	4,604.00	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
ESRI	1,212.00	0.00	1,212.00	0.00
Sieveking	2,650.58	3,738.57	34,576.97	31,993.18
Commerce Bank-VISA	255.76	42.30	378.29	42.30
Jim Watkins	0.00	0.00	125.60	0.00
Mike Martin	0.00	0.00	121.10	0.00
Commerce Bank	0.00	63.00	454.35	526.94
Reliance Bank Fees	54.42	0.00	18.02	0.00
Sentinel Emergency Solutions	272.32	0.00	5,578.38	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	0.00	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	0.00	327.60	518.69
Fire Engineering	0.00	0.00	0.00	78.40

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
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
Fire Marshall's Assn of MO	0.00	0.00	30.00	0.00
McNeil & Company	372.82	0.00	25,372.32	48,016.42
Lakenan	0.00	0.00	210.00	240.00
MO Employers Mutual	15,438.50	12,440.87	134,334.82	126,896.09
Standard Insurance	2,690.20	2,816.06	26,584.24	28,121.46
The Cincinnati Ins Co	0.00	0.00	52.50	60.00
Travelers	0.00	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	5,774.38	5,773.25	54,779.39	54,916.16
United Healthcare	99,605.52	100,380.38	957,371.48	978,357.41
Eyemed	334.29	354.98	3,179.69	3,517.26
Quality Benefits	1,780.07	1,366.21	19,535.55	16,566.47
By Cobra	0.00	0.00	525.00	600.00
J W Terrill	247.52	274.56	5,879.44	5,864.80
PAS	0.00	0.00	2,671.87	0.00
Insurance Reimbursements	(17,185.13)	(13,015.65)	(137,079.13)	(120,409.69)
US Treasury (PCORI)	0.00	0.00	109.30	0.00
Rognan & Associates	1,225.00	1,400.00	12,250.00	4,200.00
Spector, Wolfe, McLaughlin	1,193.50	1,897.20	11,772.25	7,207.93
Brian D. Ahrens, CPA	0.00	0.00	0.00	5,750.00
Lashly & Baer, PC	0.00	0.00	0.00	932.80
Thomas Lang	0.00	0.00	0.00	8,364.00
Darla Sansoucie	0.00	96.00	1,631.00	1,600.00
Paylocity	396.27	422.30	4,410.96	4,441.08
ArchImages	0.00	0.00	22,997.34	973.44
Lockton	0.00	0.00	10,500.00	12,000.00
Aon Consulting	1,658.73	0.00	14,444.45	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	214.90	67.40	2,985.69	1,186.80
Buildingstars	160.30	183.20	1,603.00	1,974.49
B&B Distributors	135.63	0.00	226.63	680.56
Zumwalt	0.00	0.00	641.99	2,296.24
Commerce Bank-VISA	59.49	225.82	1,607.58	1,047.96
BRDA Electric	0.00	1,802.40	2,437.58	2,912.80
Sauder Plumbing	0.00	0.00	0.00	3,178.59
Appliance Repair Masters	0.00	0.00	0.00	134.40
Ramair Inc.	0.00	0.00	1,284.34	1,010.91
Lawn Systems	0.00	96.00	207.55	391.60
Scott Lee Heating	0.00	0.00	8,246.00	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	1,496.00	2,789.33	6,046.80
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	29.05	0.00	81.55	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	0.00	1,386.00	811.20

See Accountant's Compilation Report - Modified Accrual Basis

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Pfizinger Graphics	0.00	0.00	168.00	0.00
Merlo Plumbing	345.51	0.00	4,879.61	0.00
Sam's Club	0.00	0.00	62.72	0.00
Grainger	0.00	0.00	37.18	0.00
Lowe's	37.59	0.00	310.37	0.00
Tom Meyer	0.00	0.00	14.70	0.00
Tony Schrempf	0.00	0.00	30.42	0.00
Republic Roofing	0.00	0.00	115.50	0.00
Wellington Environmental	0.00	0.00	700.00	0.00
B&B Distributors	0.00	0.00	481.51	0.00
Gateway Sewer & Drain	0.00	0.00	770.00	0.00
Catco	462.81	0.00	1,862.81	0.00
Building Maint Reimbursements	0.00	0.00	(45.00)	0.00
Sentinel Emergency Solutions	7,952.72	0.00	16,461.43	7,175.88
Rescue Repair	0.00	99.78	1,513.11	2,590.89
K&K Supply	0.00	0.00	183.38	603.05
Kelly's Auto Repair	0.00	308.02	169.81	396.51
Commerce Bank-VISA	0.00	557.32	229.29	2,104.76
Bemes	0.00	0.00	0.00	35.32
Banner Fire Equipment	0.00	0.00	1,839.28	1,408.17
Crest Industries	227.34	0.00	268.21	62.59
B&R Equipment Co.	0.00	0.00	0.00	329.99
Curtis Aytes	0.00	0.00	0.00	38.75
Batteries Plus	0.00	0.00	59.97	671.83
Lowe's	23.74	15.12	148.86	15.12
Pat's Custom Boat Cover	0.00	235.00	0.00	235.00
R-O-M	0.00	0.00	(428.45)	0.00
CRS-Crest Industries	0.00	0.00	78.97	0.00
CIT Trucks	0.00	0.00	87.90	0.00
Metro Electric Supply	0.00	0.00	38.84	0.00
Stephanie Brown	0.00	0.00	19.26	0.00
Clifford Power	747.19	0.00	747.19	0.00
Sentinel Emergency Solutions	1,499.00	0.00	4,342.86	944.00
Affton Radiator	0.00	0.00	9,168.20	1,919.24
CIT Trucks	3,474.03	2,165.73	13,571.69	26,565.11
Fabick	0.00	1,538.11	1,761.48	32,085.57
Kelly's Auto Repair	0.00	69.95	1,407.28	1,632.27
Commerce Bank-VISA	51.34	0.00	224.38	743.91
Public Safety Outfitters	0.00	0.00	0.00	686.82
Don's Automotive	0.00	123.31	716.58	1,286.42
Metro Electric Supply	0.00	0.00	0.00	90.06
Purcell Tire Company	0.00	0.00	3,001.64	7,746.16
MO Vocational Enterprises	9.79	0.00	9.79	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	0.00	0.00	356.50
American Test Center	0.00	1,413.95	0.00	1,413.95
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	1,668.33	1,522.50
Reliance Bank	316.10	361.26	3,203.13	3,660.76
Doctors Fees	0.00	0.00	0.00	452.00
SSM Health	717.50	14,700.00	959.00	14,716.00

See Accountant's Compilati 3 6 port - Modified Accrual Basis

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
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	70.00	0.00	210.00	0.00
Rental Repair	0.00	180.00	1,300.00	405.00
Misc. Expenses	0.00	0.80	0.00	0.80
Commerce Bank-VISA	989.34	413.59	7,436.76	3,047.40
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	0.00	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
Purcell Tire	0.00	0.00	34.24	0.00
Lowes	21.20	0.00	21.20	0.00
Misc Expense - Undefined	0.00	0.00	(404.77)	0.00
Pattonville FPD	0.00	0.00	595.00	75.00
University of MO	0.00	0.00	1,785.00	1,090.00
SSM St. Mary's	0.00	0.00	107.10	137.20
Tri-County Training Consortium	0.00	0.00	4,803.75	5,490.00
Central Jackson County FD	0.00	0.00	0.00	800.00
Jefferson Cty Fire Investigato	0.00	0.00	0.00	240.00
Commerce Bank-VISA	806.03	1,375.82	21,015.24	2,263.99
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	0.00	0.00	16.92
Professional FF of E MO Local	0.00	0.00	0.00	2,288.00
Cratex Packaging	0.00	225.60	0.00	451.20
Positive Promotions	0.00	510.20	0.00	510.20
Gina Anderson	0.00	0.00	32.73	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 Zelch	0.00	0.00	9.67	0.00
Vinyl Images	0.00	0.00	212.60	0.00
K&K Supply	111.33	0.00	111.33	0.00
Training Reimbursements	(42.00)	0.00	(641.00)	(927.50)
Uniforms	0.00	0.00	15,907.50	0.00
Leon Uniform Company	0.00	0.00	2,088.33	1,228.36
Sentinel Emergency Solutions	0.00	69.52	421.85	764.58
Schuhmacher Fire Equip	0.00	0.00	1,281.95	3,416.47
Leo Ellebrecht	558.21	0.00	29,422.08	27,023.18
Weber Fire & Safety	0.00	99.20	419.38	267.96
Firemaster	159.57	0.00	6,434.08	3,314.72

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

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
WFM Specialty Tees	0.00	0.00	1,827.00	115.20
Fink Badge	0.00	0.00	0.00	798.68
Commerce Bank-VISA	32.21	1,537.50	111.96	1,547.94
Fire Master Fire Equipment	0.00	0.00	0.00	172.56
Public Safety Center	0.00	0.00	87.50	0.00
MacQueen Emergency Group	0.00	0.00	515.64	0.00
Uniform Reimbursements	(63.00)	0.00	(259.50)	0.00
Employee Uniform Reimbursement	0.00	0.00	16,341.88	37,368.89
Fenton Sew Vac & Janitor Suppl	0.00	0.00	0.00	5.60
Grainger	0.00	172.30	1,617.04	2,096.84
Lowes	96.75	67.05	346.85	870.30
Sam's Club	916.17	43.90	4,525.93	4,421.45
Commerce Bank-VISA	5.12	0.00	308.90	727.92
Batteries Plus Bulbs	0.00	0.00	662.68	892.49
Cratex Packaging	0.00	0.00	1,166.92	288.46
Wal-Mart	0.00	17.15	69.00	378.76
Kelly's Auto Parts	0.00	0.00	0.00	33.99
Metro Electric Supply	0.00	0.00	32.09	169.87
The Flag Loft	53.90	0.00	226.94	0.00
K&K Supply	0.00	0.00	0.00	27.19
1st Cup Coffee	0.00	64.00	0.00	64.00
B&B Distributors	0.00	0.00	363.91	0.00
Cutting Edge Sharpening	0.00	0.00	29.40	0.00
Dobb's Tire	0.00	0.00	14.35	0.00
Missouri-American Water	493.67	1,047.01	2,199.93	2,159.65
Laclede Gas Company	141.45	166.66	5,223.94	4,506.76
AmerenUE	1,634.50	1,910.66	20,558.52	22,038.74
MSD	154.34	188.94	2,475.16	2,062.24
Aspen Waste Systems	160.22	261.44	1,587.22	1,566.40
Overhead Transfer	0.00	0.00	500,000.00	0.00
Total Expenditures	552,411.81	430,488.82	6,845,298.70	4,805,431.44
Excess Revenues over (under) Expenditu	\$ (530,450.24)	\$ (45,295.12)	\$ (133,343.32)	\$ (504,983.78)

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

ASSETS

Current Assets		
Reliance Bank - 3181	\$	1,546,373.17
MVB Money Market		7,665.03
Investment Account		770,228.24
Taxes Receivable - Current		1,997,299.01
Due From General		4,561.54
Ambulance Billing Receivable		183,402.00
Prepaid Expenses		83,118.29
Total Current Assets		4,592,647.28
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u><u>4,592,647.28</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$	10,993.27
Accrued Salaries Payable		19,165.51
IRS Payroll Taxes W/H		1,466.16
Total Current Liabilities		31,624.94
Deferred Inflows of Resources		
Deferred Revenue		824,174.60
Total Deferred Inflows of Resources		824,174.60
Total Liabilities		855,799.54
Fund Balance		
Nonspendable- Prepaid Expenses		43,423.09
Fund Balance - Restricted		3,504,216.21
Excess Revenue over (under) Ex		189,208.44
Total Fund Balance		3,736,847.74
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>4,592,647.28</u></u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 0.00	0.00	\$ 1,890,087.35	74.89
Ambulance Service Charge	64,732.66	90.72	601,605.09	23.84
Interest Income	6,617.93	9.28	32,101.59	1.27
Total Revenues	<u>71,350.59</u>	100.00	<u>2,523,794.03</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>71,350.59</u>	100.00	<u>2,523,794.03</u>	100.00
Expenditures				
Salaries	132,918.64	186.29	1,418,737.97	56.21
Salaries OT	6,073.91	8.51	41,221.29	1.63
Election Expenses	6,829.15	9.57	12,987.39	0.51
Depreciated Assets	0.00	0.00	31,208.32	1.24
Payroll Taxes	10,372.13	14.54	109,739.49	4.35
Office Supplies	562.07	0.79	6,406.95	0.25
Gas & Oil-Fuel	1,245.57	1.75	15,086.53	0.60
Bank Charges	87.50	0.12	847.50	0.03
Equipment Purchases	116.71	0.16	1,373.93	0.05
Dues & Subscriptions	0.00	0.00	1,788.96	0.07
Insurance - General	7,929.23	11.11	81,480.37	3.23
Insurance - Employee	38,846.29	54.44	389,291.64	15.42
Professional Fee	3,279.02	4.60	67,997.86	2.69
Building Maintenance	619.40	0.87	14,273.65	0.57
Equipment Maintenance	6,720.65	9.42	63,119.90	2.50
Vehicle Maintenance	299.80	0.42	11,252.31	0.45
Workers Comp Claims	0.00	0.00	265.20	0.01
Mortgage Interest Payments	135.47	0.19	1,372.79	0.05
Doctors Fees	337.50	0.47	1,170.00	0.05
Misc Expenses	201.61	0.28	2,639.80	0.10
Training & Education	1,097.94	1.54	12,595.31	0.50
Uniforms	294.42	0.41	31,981.97	1.27
Supplies-Cleaning & Maint.	459.41	0.64	4,013.12	0.16
Utilities	1,107.49	1.55	13,733.34	0.54
Total Expenditures	<u>219,533.91</u>	307.68	<u>2,334,585.59</u>	92.50
Excess Revenue over (under) Expenditur	<u>\$ (148,183.32)</u>	(207.68)	<u>\$ 189,208.44</u>	7.50

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

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 0.00	0.00	\$ 1,890,087.35	74.89
Ambulance Service Charge	65,684.26	92.06	602,556.69	23.88
Ambulance Refunds	(951.60)	(1.33)	(951.60)	(0.04)
MVB Interest	0.83	0.00	6.56	0.00
Reliance Bank Interest	3,021.73	4.24	22,189.08	0.88
Investment Interest	3,595.37	5.04	9,905.95	0.39
Total Revenues	71,350.59	100.00	2,523,794.03	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	71,350.59	100.00	2,523,794.03	100.00
Expenditures				
Salaries-Fire Chief	2,836.80	3.98	29,786.40	1.18
Salaries-Deputy Chiefs	12,740.21	17.86	140,718.21	5.58
Salaries-Admin Assistants	2,070.12	2.90	21,612.36	0.86
Salaries-Office Manager	1,578.24	2.21	16,571.52	0.66
Salaries-EMT/Paramedic	113,693.27	159.34	1,209,119.48	47.91
Salaries - Other	0.00	0.00	930.00	0.04
Payroll OT-Ambulance	6,073.91	8.51	41,221.29	1.63
General Exp Transfer	6,829.15	9.57	12,987.39	0.51
Laerdal Medical Corp	0.00	0.00	4,793.32	0.19
Emergency Services Supply	0.00	0.00	11,115.00	0.44
Stryker	0.00	0.00	15,300.00	0.61
PR Taxes - FICA/ Medicare	10,372.13	14.54	109,739.49	4.35
Missouri Lawyers Media	0.00	0.00	37.80	0.00
Ambulance Exp Transfer	562.07	0.79	6,369.15	0.25
Ambulance Exp Transfer	1,245.57	1.75	15,086.53	0.60
Reliance Bank	87.50	0.12	847.50	0.03
Ambulance Exp Transfer	116.71	0.16	1,373.93	0.05
Ambulance Transfer	0.00	0.00	1,788.96	0.07
Ambulance Exp Transfer	7,929.23	11.11	81,480.37	3.23
Ambulance Exp Transfer	38,846.29	54.44	389,291.64	15.42
Rognan & Associates	525.00	0.74	5,250.00	0.21
ProClaims	0.00	0.00	15,933.85	0.63
Spector, Wolfe, McLaughlin	511.50	0.72	5,045.25	0.20
Darla Sansoucie	0.00	0.00	699.00	0.03
Paylocity	169.82	0.24	1,890.38	0.07
ArchImages	0.00	0.00	9,855.98	0.39
Lockton	0.00	0.00	4,500.00	0.18
Aon Consulting	710.89	1.00	6,190.48	0.25
EMS/Mc	1,361.81	1.91	13,011.10	0.52
Fick, Eggemeyer & Williamson	0.00	0.00	2,550.00	0.10
EMS/MC C/C Fees	0.00	0.00	3,071.82	0.12
Ambulance Transfer	619.40	0.87	14,273.65	0.57
Physio-Control	2,279.70	3.20	16,404.89	0.65
Stryker	0.00	0.00	374.41	0.01
Airgas	186.24	0.26	2,877.48	0.11
SSM Health	1,149.95	1.61	5,829.72	0.23
Boundtree	1,902.13	2.67	29,558.05	1.17
St. Clare Hospital	0.00	0.00	3,667.93	0.15
Commerce Bank-VISA	14.97	0.02	1,195.93	0.05
EMSAR	0.00	0.00	1,007.52	0.04
Arrow International	770.00	1.08	928.85	0.04

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Ten Months Ending October 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	417.66	0.59	699.24	0.03
K&K Car Repair	0.00	0.00	2,466.12	0.10
Kelly's Auto Parts	9.49	0.01	694.34	0.03
Purcell Tire	0.00	0.00	1,981.38	0.08
CIT Trucks	0.00	0.00	718.16	0.03
Sunset Auto	0.00	0.00	917.90	0.04
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
United Glass	286.12	0.40	286.12	0.01
Ambulance Expl Transfer	4.19	0.01	1,152.59	0.05
Ambulance Exp Transfer	0.00	0.00	265.20	0.01
Reliance Bank	135.47	0.19	1,372.79	0.05
Ambulance Exp Transfer	337.50	0.47	1,170.00	0.05
Commerce Bank - VISA	64.35	0.09	439.63	0.02
Ambulance Transfer	137.26	0.19	2,200.17	0.09
Commerce Bank-VISA	333.12	0.47	2,730.34	0.11
Premier Entertainment	0.00	0.00	330.00	0.01
SSM Health	0.00	0.00	260.00	0.01
Bill Mahler	389.67	0.55	389.67	0.02
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	375.15	0.53	7,987.33	0.32
Ambulance Exp Transfer	294.42	0.41	25,164.47	1.00
Uniforms - Payroll	0.00	0.00	6,817.50	0.27
Ambulance Transfer	459.41	0.64	4,013.12	0.16
Ambulance Exp Transfer	1,107.49	1.55	13,733.34	0.54
Total Expenditures	219,533.91	307.68	2,334,585.59	92.50
Excess Revenue over (under) Expenditur	\$ (148,183.32)	(207.68)	\$ 189,208.44	7.50

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Ten Months Ending October 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	64,732.66	73,280.96	601,605.09	644,305.47
Interest Income	6,617.93	1,166.37	32,101.59	7,880.23
Miscellaneous Revenue	0.00	17.20	0.00	382.80
Total Revenues	<u>71,350.59</u>	<u>74,464.53</u>	<u>2,523,794.03</u>	<u>2,426,412.89</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>71,350.59</u>	<u>74,464.53</u>	<u>2,523,794.03</u>	<u>2,426,412.89</u>
Expenditures				
Salaries	132,918.64	191,720.24	1,418,737.97	2,095,809.97
Salaries OT	6,073.91	15,148.99	41,221.29	112,016.34
Election Expenses	6,829.15	0.00	12,987.39	2,975.14
Depreciated Assets	0.00	0.00	31,208.32	290.00
Payroll Taxes	10,372.13	15,113.46	109,739.49	163,095.51
Office Supplies	562.07	209.16	6,406.95	2,617.48
Gas & Oil-Fuel	1,245.57	945.22	15,086.53	8,008.86
Bank Charges	87.50	0.00	847.50	0.00
Equipment Purchases	116.71	0.00	1,373.93	222.74
Dues & Subscriptions	0.00	0.00	1,788.96	1,129.40
Insurance - General	7,929.23	3,814.23	81,480.37	51,453.56
Insurance - Employee	38,846.29	23,985.35	389,291.64	236,105.94
Professional Fee	3,279.02	5,319.73	67,997.86	56,849.11
Building Maintenance	619.40	984.91	14,273.65	5,933.94
Equipment Maintenance	6,720.65	5,515.75	63,119.90	49,756.39
Vehicle Maintenance	299.80	2,753.16	11,252.31	24,214.16
Workers Comp Claims	0.00	0.00	265.20	78.73
Mortgage Interest Payments	135.47	90.31	1,372.79	915.16
Doctors Fees	337.50	3,675.00	1,170.00	4,273.84
Misc Expenses	201.61	102.60	2,639.80	703.47
Training & Education	1,097.94	527.90	12,595.31	8,865.79
Uniforms	294.42	426.56	31,981.97	19,004.93
Supplies-Cleaning & Maint.	459.41	91.10	4,013.12	2,494.25
Utilities	1,107.49	893.68	13,733.34	8,083.49
Total Expenditures	<u>219,533.91</u>	<u>271,317.35</u>	<u>2,334,585.59</u>	<u>2,854,898.20</u>
Excess Revenue over (under) Expenditur	\$ <u>(148,183.32)</u>	\$ <u>(196,852.82)</u>	\$ <u>189,208.44</u>	\$ <u>(428,485.31)</u>

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Ten Months Ending October 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	65,684.26	73,280.96	602,556.69	644,234.82
Ambulance Refunds	(951.60)	0.00	(951.60)	0.00
MVB Interest	0.83	1,166.37	6.56	7,880.23
Reliance Bank Interest	3,021.73	0.00	22,189.08	0.00
Investment Interest	3,595.37	0.00	9,905.95	0.00
Ambulance Reports	0.00	0.00	0.00	43.20
Misc Revenue	0.00	17.20	0.00	339.60
Total Revenues	71,350.59	74,464.53	2,523,794.03	2,426,412.89
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	71,350.59	74,464.53	2,523,794.03	2,426,412.89
Expenditures				
Salaries-Paramedics	0.00	128,733.89	0.00	1,438,461.63
Directors Fees	0.00	0.00	0.00	660.00
Salaries-Fire Chief	2,836.80	1,836.16	29,786.40	19,249.25
Salaries-Deputy Chiefs	12,740.21	7,055.87	140,718.21	73,116.57
Salaries-Admin Assistants	2,070.12	1,313.48	21,612.36	13,382.16
Salaries-Office Manager	1,578.24	956.46	16,571.52	10,042.83
Salaries-EMT/Paramedic	113,693.27	45,291.26	1,209,119.48	461,350.89
Salaries-Medical Officer	0.00	6,533.12	0.00	68,488.32
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	6,073.91	15,148.99	41,221.29	112,010.41
Salaries-OT Admin	0.00	0.00	0.00	5.93
General Exp Transfer	6,829.15	0.00	12,987.39	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	0.00	0.00	15,300.00	0.00
Ambulance Exp Transfer	0.00	0.00	0.00	290.00
PR Taxes - FICA/ Medicare	10,372.13	15,113.46	109,739.49	163,095.51
Safeguard	0.00	0.00	0.00	133.73
Missouri Lawyers Media	0.00	0.00	37.80	0.00
Ambulance Exp Transfer	562.07	209.16	6,369.15	2,483.75
Ambulance Exp Transfer	1,245.57	945.22	15,086.53	8,008.86
Reliance Bank	87.50	0.00	847.50	0.00
Ambulance Exp Transfer	116.71	0.00	1,373.93	222.74
GSLAFCA-EMS Officers	0.00	0.00	0.00	25.00
Ambulance Transfer	0.00	0.00	1,788.96	1,104.40
Ambulance Exp Transfer	7,929.23	3,814.23	81,480.37	51,453.56
Ambulance Exp Transfer	38,846.29	23,985.35	389,291.64	236,105.94
Rognan & Associates	525.00	350.00	5,250.00	1,050.00
ProClaims	0.00	4,365.86	15,933.85	40,096.57
Spector, Wolfe, McLaughlin	511.50	474.30	5,045.25	1,801.98
Lashly & Baer	0.00	0.00	0.00	233.20
Brian D. Ahrens	0.00	0.00	0.00	3,400.00
Thomas Lang	0.00	0.00	0.00	2,091.00
Darla Sansoucie	0.00	24.00	699.00	400.00
Paylocity	169.82	105.57	1,890.38	1,254.09

See Accountant's Compilation 4 4 port - Modified Accrual Basis

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
ArchImages	0.00	0.00	9,855.98	243.36
Lockton	0.00	0.00	4,500.00	3,000.00
Aon Consulting	710.89	0.00	6,190.48	3,278.91
EMS/Mc	1,361.81	0.00	13,011.10	0.00
Fick, Eggemeyer & Williamson	0.00	0.00	2,550.00	0.00
EMS/MC C/C Fees	0.00	0.00	3,071.82	0.00
Rottler Pest Control	0.00	0.00	0.00	199.00
Ambulance Transfer	619.40	984.91	14,273.65	5,734.94
Physio-Control	2,279.70	0.00	16,404.89	9,121.03
Ositech	0.00	0.00	0.00	98.00
Stryker	0.00	0.00	374.41	232.46
Airgas	186.24	187.59	2,877.48	2,385.26
SSM Health	1,149.95	0.00	5,829.72	66.56
Boundtree	1,902.13	3,890.20	29,558.05	24,445.72
St. Clare Hospital	0.00	1,024.11	3,667.93	10,571.73
Commerce Bank-VISA	14.97	0.00	1,195.93	52.07
EMSAR	0.00	0.00	1,007.52	1,057.81
Banner Fire Equipment	0.00	199.00	0.00	199.00
Arrow International	770.00	0.00	928.85	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	417.66	214.85	699.24	1,526.75
K&K Car Repair	0.00	0.00	2,466.12	4,033.30
Kelly's Auto Parts	9.49	0.00	694.34	256.00
Purcell Tire	0.00	0.00	1,981.38	1,359.59
CIT Trucks	0.00	2,722.33	718.16	4,091.01
Sunset Auto	0.00	0.00	917.90	124.25
Don's Automotive	0.00	0.00	0.00	884.07
Dave Schmidt Truck Service	0.00	0.00	0.00	12,027.01
Ed Roehr Safety Products	0.00	0.00	0.00	294.00
Wal-Mart	0.00	0.00	286.03	103.41
Interstate Billing Service	0.00	0.00	2,721.30	0.00
Commerce Bank - VISA	0.00	0.00	12.25	0.00
Jim Butler	0.00	0.00	16.12	0.00
United Glass	286.12	0.00	286.12	0.00
Ambulance Expl Transfer	4.19	30.83	1,152.59	1,041.52
Ambulance Exp Transfer	0.00	0.00	265.20	78.73
Reliance Bank	135.47	90.31	1,372.79	915.16
Ambulance Exp Transfer	337.50	3,675.00	1,170.00	4,273.84
CLIA Laboratory	0.00	0.00	0.00	150.00
Commerce Bank - VISA	64.35	0.00	439.63	0.00
Ambulance Transfer	137.26	102.60	2,200.17	553.47
Commerce Bank-VISA	333.12	0.00	2,730.34	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	1,782.00
Chicken Liver the Clown	0.00	0.00	0.00	225.00
Premier Entertainment	0.00	0.00	330.00	320.00
SSM Health	0.00	0.00	260.00	105.60
Lowes	0.00	0.00	0.00	94.80
Bill Mahler	389.67	0.00	389.67	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	375.15	527.90	7,987.33	3,351.41
Ambulance Exp Transfer	294.42	426.56	25,164.47	19,004.93
Uniforms - Payroll	0.00	0.00	6,817.50	0.00

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Ambulance Transfer	459.41	91.10	4,013.12	2,494.25
Ambulance Exp Transfer	1,107.49	893.68	13,733.34	8,083.49
Total Expenditures	<u>219,533.91</u>	<u>271,317.35</u>	<u>2,334,585.59</u>	<u>2,854,898.20</u>
Excess Revenues over (under) Expenditu	\$ <u>(148,183.32)</u>	\$ <u>(196,852.82)</u>	\$ <u>189,208.44</u>	\$ <u>(428,485.31)</u>

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

ASSETS

Current Assets		
Reliance Bank	\$	291,461.06
Investments		260,345.83
Taxes Receivable - Current		332,762.86
Interest Receivable		1,510.14
Prepaid Expenses		1,039.00
Total Current Assets		887,118.89
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>887,118.89</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		(116,264.05)
Total Fund Balance		749,806.00
Total Liab., Def. Inflows & Fund Balance	\$	<u>887,118.89</u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 0.00	0.00	\$ 314,859.30	97.74
Interest Income	542.43	100.00	7,273.09	2.26
Total Revenues	542.43	100.00	322,132.39	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	542.43	100.00	322,132.39	100.00
Expenditures				
Dispatching Services	0.00	0.00	357,543.02	110.99
Depreciated Assets	0.00	0.00	721.90	0.22
Telephone Expenses	1,653.14	304.77	15,766.59	4.89
Communication Expense	4,655.32	858.23	63,684.94	19.77
Total Expenditures	6,308.46	1,163.00	437,716.45	135.88
Excess Revenue over (under) Expenditur	\$ (5,766.03)	(1,063.00)	\$ (115,584.06)	(35.88)

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

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 0.00	0.00	\$ 314,859.30	97.74
Investment Interest	0.00	0.00	3,196.36	0.99
Reliance Bank Interest	542.43	100.00	3,371.06	1.05
Interest Income - Undefined	0.00	0.00	705.67	0.22
Total Revenues	542.43	100.00	322,132.39	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	542.43	100.00	322,132.39	100.00
Expenditures				
Central County Emergency 911	0.00	0.00	357,543.02	110.99
Miken Technologies	0.00	0.00	721.90	0.22
Commerce Bank-VISA	679.99	125.36	679.99	0.21
Charter Communications	1,054.63	194.43	9,740.25	3.02
Verizon	0.00	0.00	(365.35)	(0.11)
AT&T	712.51	131.36	7,031.69	2.18
TSI Global Companies	0.00	0.00	1,039.00	0.32
Telephone Reimbursements	(114.00)	(21.02)	(1,679.00)	(0.52)
Charter Communications	949.00	174.95	10,753.57	3.34
Pfizinger Graphics	0.00	0.00	820.00	0.25
Verizon	0.00	0.00	(206.49)	(0.06)
First Watch	0.00	0.00	575.50	0.18
Commerce Bank-VISA	0.00	0.00	2,015.00	0.63
Miken Technologies	1,372.67	253.06	22,696.69	7.05
CCE-911	1,921.25	354.19	6,756.95	2.10
CTI Conference Technologies	0.00	0.00	15,760.00	4.89
Meramec Design	0.00	0.00	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	412.40	76.03	1,774.90	0.55
Kimberly Smith	0.00	0.00	53.98	0.02
Conference Technologies	0.00	0.00	225.00	0.07
Total Expenditures	6,988.45	1,288.36	438,396.44	136.09
Excess Revenue over (under) Expenditur	\$ (6,446.02)	(1,188.36)	\$ (116,264.05)	(36.09)

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Ten Months Ending October 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		542.43	472.84	7,273.09	2,720.32
Total Revenues		<u>542.43</u>	<u>472.84</u>	<u>322,132.39</u>	<u>298,765.48</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>542.43</u>	<u>472.84</u>	<u>322,132.39</u>	<u>298,765.48</u>
Expenditures					
Dispatching Services		0.00	0.00	357,543.02	331,375.04
Telephone Expenses		1,653.14	2,828.66	15,766.59	18,028.02
Communication Expense		4,655.32	6,832.93	63,684.94	75,300.97
Depreciated Assets		0.00	0.00	721.90	762.27
Professional Services		0.00	0.00	0.00	950.00
Total Expenditures		<u>6,308.46</u>	<u>9,661.59</u>	<u>437,716.45</u>	<u>426,416.30</u>
Excess Revenue over (under) Expenditur	\$	<u>(5,766.03)</u>	<u>(9,188.75)</u>	<u>(115,584.06)</u>	<u>(127,650.82)</u>

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Ten Months Ending October 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	472.84	3,196.36	2,720.32
Reliance Bank Interest	542.43	0.00	3,371.06	0.00
Interest Income - Undefined	0.00	0.00	705.67	0.00
Total Revenues	542.43	472.84	322,132.39	298,765.48
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	542.43	472.84	322,132.39	298,765.48
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
Commerce Bank-VISA	679.99	0.00	679.99	0.00
Brian D. Ahrens, CPA	0.00	0.00	0.00	950.00
Charter Communications	1,054.63	0.00	9,740.25	9,422.10
Verizon	0.00	817.09	(365.35)	8,224.48
Commerce Bank Visa	0.00	323.87	0.00	412.74
AT&T	712.51	1,863.70	7,031.69	1,863.70
TSI Global Companies	0.00	0.00	1,039.00	0.00
Telephone Reimbursements	(114.00)	(176.00)	(1,679.00)	(1,895.00)
Charter Communications	949.00	2,059.45	10,753.57	11,059.45
Pfizinger Graphics	0.00	0.00	820.00	2,633.00
Verizon	0.00	400.19	(206.49)	3,929.02
First Watch	0.00	575.50	575.50	5,755.00
Commerce Bank-VISA	0.00	10.24	2,015.00	1,465.68
Vinyl Images	0.00	0.00	0.00	168.23
Miken Technologies	1,372.67	987.55	22,696.69	16,429.19
Image Trend	0.00	0.00	0.00	7,675.00
Sentinel	0.00	0.00	0.00	1,341.30
CCE-911	1,921.25	2,800.00	6,756.95	5,600.00
CTI Conference Technologies	0.00	0.00	15,760.00	15,760.00
Rejis Commission	0.00	0.00	0.00	27.00
Meramec Design	0.00	0.00	480.00	120.00
Sikich	0.00	0.00	1,181.44	1,495.50
CDW Government	0.00	0.00	0.00	228.00
ESRI	0.00	0.00	0.00	1,212.00
Warner Communications	0.00	0.00	476.00	240.00
Ed Roehr Safety Products	0.00	0.00	322.40	162.60
AT&T	412.40	0.00	1,774.90	0.00
Kimberly Smith	0.00	0.00	53.98	0.00
Conference Technologies	0.00	0.00	225.00	0.00
Total Expenditures	6,988.45	9,661.59	438,396.44	426,416.30
Excess Revenues over (under) Expenditu	\$ (6,446.02)	\$ (9,188.75)	\$ (116,264.05)	\$ (127,650.82)

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

ASSETS

Current Assets		
Reliance Bank - 2944	\$	2,824.73
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		38,295,313.16
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u><u>38,295,313.16</u></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		(311,748.51)
Total Fund Balance		31,602,309.58
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>38,295,313.16</u></u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 0.00	0.00	\$ 631,581.67	55.81
Interest Income	5.16	100.00	46.41	0.00
Overhead Transfer	0.00	0.00	500,000.00	44.18
Total Revenues	<u>5.16</u>	<u>100.00</u>	<u>1,131,628.08</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>5.16</u>	<u>100.00</u>	<u>1,131,628.08</u>	<u>100.00</u>
Expenditures				
Benefit Payments	<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>\$ 5.16</u>	<u>100.00</u>	<u>\$ (311,748.51)</u>	<u>(27.55)</u>

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

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 0.00	0.00	\$ 631,581.67	55.81
Reliance Bank Interest	5.16	100.00	46.41	0.00
Overhead Transfer	0.00	0.00	500,000.00	44.18
Total Revenues	<u>5.16</u>	<u>100.00</u>	<u>1,131,628.08</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>5.16</u>	<u>100.00</u>	<u>1,131,628.08</u>	<u>100.00</u>
Expenditures				
Voya	0.00	0.00	1,443,376.59	127.55
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>5.16</u>	<u>100.00</u>	\$ <u>(311,748.51)</u>	<u>(27.55)</u>

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Ten Months Ending October 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	\$ 631,581.67	\$ 592,090.32
Interest Income	5.16	0.00	46.41	0.00
Overhead Transfer	0.00	0.00	500,000.00	0.00
Total Revenues	<u>5.16</u>	<u>0.00</u>	<u>1,131,628.08</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>5.16</u>	<u>0.00</u>	<u>1,131,628.08</u>	<u>592,090.32</u>
Expenditures				
Benefit Payments	<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 Revenue over (under) Expenditur	\$ <u>5.16</u>	\$ <u>0.00</u>	\$ <u>(311,748.51)</u>	\$ <u>(318,356.96)</u>

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Ten Months Ending October 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	5.16	0.00	46.41	0.00
Overhead Transfer	0.00	0.00	500,000.00	0.00
Total Revenues	<u>5.16</u>	<u>0.00</u>	<u>1,131,628.08</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>5.16</u>	<u>0.00</u>	<u>1,131,628.08</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>5.16</u>	\$ <u>0.00</u>	\$ <u>(311,748.51)</u>	\$ <u>(318,356.96)</u>