

Fenton Fire Protection District

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

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

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

Rognan & Associates

ROGNAN & ASSOCIATES
St. Louis, MO

October 17, 2018

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

SEPT 30, 2018 PAGE 2	PERCENTAGE GAUGE	GENERAL ACTUAL	OVER (UNDER)	AMBULANCE ACTUAL	OVER (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					
November	91.60					
December	100.00					
	(163,245)	1%	\$83,246	\$69,926	\$31,425	(233,171)
2017	PERCENTAGE GAUGE	GENERAL ACTUAL	OVER (UNDER)	AMBULANCE ACTUAL	OVER (UNDER)	
January	8.30	13.34	5.04	7.26	(1.04)	
February	16.70	19.68	2.98	14.06	(2.64)	
March	25.00	26.16	1.16	21.21	(3.79)	
April	33.30	32.28	(1.02)	28.37	(4.93)	
May	41.70	39.63	(2.07)	35.81	(5.89)	
June	50.00	50.95	0.95	47.00	(3.00)	
July	58.30	57.70	(0.60)	54.08	(4.22)	
August	66.60	64.57	(2.03)	61.00	(5.60)	
✓ September	75.00	71.48	(3.52)	67.99	(7.01) ✓	
October	83.30	78.61	(4.69)	75.16	(8.14)	
November	91.60	99.62	8.02	85.46	(6.14)	
December	100.00	107.53	7.53	91.89	(8.11)	
	\$371,897	1%	\$83,246	\$626,827	\$31,425	(254,929)

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

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			SEPT 30, 2018	
GENERAL + AMBULANCE FUND COMBINED				
ACTUAL - COMPARED TO BUDGET			OVER (UNDER)	% OF
	ACTUAL	BUDGET	BUDGET	BUDGET
REVENUES				
Tax collections	\$8,368,923	\$12,812,589	(\$4,443,666)	65.32%
Building and other permits	116,831	100,000	16,831	✓ 116.83%
Ambulance fees, net	536,872	750,000	(213,128)	71.58%
Interest	100,392	45,000	55,392	✓ 223.09%
Miscellaneous revenue	8,317	8,500	(183)	✓ 97.85%
Rental income	13,100	17,400	(4,300)	✓ 75.29%
Financing Source - Loan Proceeds	0	0	0	
TOTAL REVENUES	\$9,144,435	\$13,733,489	(\$4,589,054)	66.58%
EXPENDITURES				
Bank service charges	\$1,178	\$1,500	(\$322)	✓ 78.53%
Building maintenance	45,469	65,464	(19,995)	✓ 69.46%
Depreciated assets - capital assets	935,562	595,992	339,570	✓ 156.98%
Doctors fees & medical exams	2,776	24,000	(21,224)	11.57%
Dues and subscriptions	7,699	23,060	(15,361)	33.39%
Election expenses	23,063	30,000	(6,937)	✓ 76.88%
Equipment maintenance & expensed	83,472	165,695	(82,223)	50.38%
Equipment purchases and replacement	14,542	0	14,542	
Gasoline and oil	46,137	50,500	(4,363)	✓ 91.36%
Insurance - employee - medical & dental	1,166,861	1,780,326	(613,465)	✓ 65.54%
Insurance - general	273,780	348,500	(74,720)	✓ 78.56%
Mortgage interest payments/expense	4,124	5,600	(1,476)	73.64%
Miscellaneous expenses	9,219	13,250	(4,031)	69.58%
Lease expenses - principal & interest	90,865	91,000	(135)	✓ 99.85%
Office supplies and expenses	19,395	25,800	(6,405)	✓ 75.17%
Payroll taxes	337,078	496,000	(158,922)	67.96%
Professional fees & services	144,202	219,500	(75,298)	65.70%
Rental Management Fee/repairs	2,852	5,200	(2,348)	54.85%
Salaries	4,485,885	6,661,500	(2,175,615)	67.34%
Salaries - OT	0	0	0	
Supplies - cleaning & laundry	11,846	15,000	(3,154)	✓ 78.97%
Training and education	41,831	104,751	(63,120)	✓ 39.74%
Uniforms	105,601	100,000	5,601	✓ 105.60%
Utilities	42,086	51,400	(9,314)	✓ 81.88%
Vehicle maintenance & repairs	40,699	88,000	(47,301)	46.25%
Work Comp Claims	884	5,000	(4,116)	17.68%
Pension Contribution	500,000	500,000	0	✓ 100.00%
TOTAL EXPENDITURES	\$8,436,906	\$11,467,038	(\$3,030,132)	73.58%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$707,529	\$2,266,451	(\$1,558,922)	31.22%
General/Ambulance/Pension Overhead Transfer	\$0	\$0	\$0	
USE OF DISTRICT RESERVES	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$707,529	\$2,266,451	(\$1,558,922)	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

				SEPT 30, 2018	PAGE 4
GENERAL + AMBULANCE FUND COMBINED					
ACTUAL 2018 - COMPARED TO ACTUAL 2017					
	ACTUAL 2018	ACTUAL 2017	2018-2017 \$ OVER (UNDER)	2018-2017 % OVER (UNDER)	
REVENUES					
Tax collections	\$8,368,923	\$5,178,363	\$3,190,560	✓	61.61%
Building and other permits	116,831	109,408	7,423		6.78%
Ambulance fees, net	536,872	571,025	(34,153)	✓	-5.98%
Interest	100,392	14,677	85,715	✓	584.01%
Miscellaneous revenue	8,317	9,864	(1,547)		-15.68%
Rental income	13,100	13,050	50		0.38%
Financing Source - Loan Proceeds	0	370,816	(370,816)	✓	
TOTAL REVENUES	\$9,144,435	\$6,267,203	\$2,877,232	✓	45.91%
EXPENDITURES					
Bank service charges	\$1,178	\$464	\$714	✓	153.88%
Building maintenance	45,469	23,949	21,520	✓	89.86%
Depreciated assets - capital assets	935,562	378,251	557,311		147.34%
Doctors fees & medical exams	2,776	2,994	(218)		-7.28%
Dues and subscriptions	7,699	7,435	264		3.55%
Election expenses	23,063	14,876	8,187	✓	55.03%
Equipment maintenance & expensed	83,472	58,694	24,778	✓	42.22%
Equipment purchases and replacement	14,542	5,897	8,645		146.60%
Gasoline and oil	46,137	35,319	10,818	✓	30.63%
Insurance - employee - medical & dental	1,166,861	1,059,453	107,408	✓	10.14%
Insurance - general	273,780	238,196	35,584	✓	14.94%
Mortgage interest payments/expense	4,124	4,125	(1)		-0.02%
Miscellaneous expenses	9,219	3,772	5,447	✓	144.41%
Lease expenses - principal & interest	90,865	43,669	47,196	✓	108.08%
Office supplies and expenses	19,395	15,357	4,038		26.29%
Payroll taxes	337,078	328,501	8,577	✓	2.61%
Professional fees & services	144,202	106,298	37,904	✓	35.66%
Rental Management Fee/repairs	2,852	1,632	1,220	✓	74.75%
Salaries	4,368,727	4,152,986	215,741	✓	5.19%
Salaries - OT	117,158	222,589	(105,431)	✓	-47.37%
Supplies - cleaning & laundry	11,846	12,015	(169)	✓	-1.41%
Training and education	41,631	20,063	21,568	✓	107.50%
Uniforms	105,601	92,890	12,711	✓	13.68%
Utilities	42,086	35,949	6,137	✓	17.07%
Vehicle maintenance & repairs	40,699	92,756	(52,057)	✓	-56.12%
Work Comp Claims	884	394	490	✓	124.37%
Pension Contribution	500,000	0	500,000	✓	
TOTAL EXPENDITURES	\$8,436,906	\$6,958,524	\$1,478,382	✓	21.25%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$707,529	(\$691,321)	\$1,398,850	✓	-102.34%
General/Ambulance/Pension Overhead Transfer	\$0	\$0	\$0		
USE OF DISTRICT RESERVES	\$0	\$0	\$0		
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$707,529	(\$691,321)	\$1,398,850		

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

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

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	ACTUAL - ALL FUNDS				SEPT 30, 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	116,831		116,831			116,831
Ambulance fees, net		536,872	536,872			536,872
Interest	72,910	27,482	100,392	6,731	41	107,164
Miscellaneous revenue	8,317	0	8,317		500,000	508,317
Rental income	13,100		13,100			13,100
Lease expenses - principal & interest	0		0			0
TOTAL REVENUES	\$6,689,994	\$2,454,441	\$9,144,435	\$321,590	\$1,131,623	\$10,597,648
EXPENDITURES						
Bank service charges	\$418	\$760	\$1,178			\$1,178
Building maintenance	31,815	13,654	45,469			45,469
Depreciated assets - capital assets	904,354	31,208	935,562	722		936,284
Doctors fees & medical exams	1,943	833	2,776			2,776
Dues and subscriptions	5,910	1,789	7,699			7,699
Election expenses	16,905	6,158	23,063			23,063
Equipment maintenance & expensed	27,073	56,399	83,472			83,472
Equipment purchases and replacement	13,285	1,257	14,542			14,542
Gasoline and oil	32,296	13,841	46,137			46,137
Insurance - employee - medical & dental	816,416	350,445	1,166,861			1,166,861
Insurance - general	191,539	82,241	273,780			273,780
Mortgage interest payments/expense	2,887	1,237	4,124			4,124
Miscellaneous expenses	6,781	2,438	9,219			9,219
Lease expenses - principal & interest	90,865	0	90,865			90,865
Office supplies and expenses	13,550	5,845	19,395			19,395
Payroll taxes	237,711	99,367	337,078			337,078
Professional fees & services	79,483	64,719	144,202			144,202
Rental Management Fee/repairs	2,852	0	2,852			2,852
Salaries	3,164,919	1,320,966	4,485,885			4,485,885
Salaries - OT	0	0	0			0
Supplies - cleaning & laundry	8,292	3,554	11,846			11,846
Training and education	30,134	11,497	41,631			41,631
Uniforms	73,913	31,688	105,601			105,601
Utilities	29,458	12,628	42,086	73,143		115,229
Vehicle maintenance & repairs	29,746	10,953	40,699			40,699
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	\$6,313,164	\$2,123,742	8,436,906	\$431,408	\$1,443,377	\$10,311,691
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)	\$376,830	\$330,699	\$707,529	(\$109,818)	(\$311,754)	\$285,957
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)	\$376,830	\$330,699	\$707,529	(\$109,818)	(\$311,754)	\$285,957

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS				SEPT 30, 2018	PAGE 7
	OVER (UNDER) BUDGET					
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH		
REVENUES						
Tax collections	(\$3,440,197)	(\$1,003,469)	(\$4,443,666)	(\$167,014)	(\$335,917)	(\$4,946,597)
Building and other permits	16,831	0	16,831	0	0	16,831
Ambulance fees, net	0	(213,128)	(213,128)	0	0	(213,128)
Interest	37,910	17,482	55,392	4,731	41	60,164
Miscellaneous revenue	317	(500)	(183)	0	0	(183)
Rental income	(4,300)	0	(4,300)	0	0	(4,300)
Financing Source - Loan Proceeds	0	0	0	0	0	0
TOTAL REVENUES	(\$3,389,439)	(\$1,199,615)	(\$4,589,054)	(\$162,283)	(\$335,876)	(\$5,087,213)
EXPENDITURES						
Bank service charges	(\$1,082)	\$760	(\$322)	\$0	\$0	(\$322)
Building maintenance	(14,010)	(5,985)	(19,995)	0	0	(19,995)
Depreciated assets - capital assets	315,662	23,908	339,570	(12,178)	0	327,392
Doctors fees & medical exams	(14,857)	(6,367)	(21,224)	0	0	(21,224)
Dues and subscriptions	(10,852)	(4,509)	(15,361)	0	0	(15,361)
Election expenses	(4,095)	(2,842)	(6,937)	0	0	(6,937)
Equipment maintenance & expensed	(53,902)	(28,321)	(82,223)	0	0	(82,223)
Equipment purchases and replacement	13,285	1,257	14,542	0	0	14,542
Gasoline and oil	(3,054)	(1,309)	(4,363)	0	0	(4,363)
Insurance - employee - medical & dental	(429,812)	(183,653)	(613,465)	0	0	(613,465)
Insurance - general	(52,411)	(22,309)	(74,720)	0	0	(74,720)
Mortgage interest payments/expense	(1,033)	(443)	(1,476)	0	0	(1,476)
Miscellaneous expenses	(2,194)	(1,837)	(4,031)	0	0	(4,031)
Lease expenses - principal & interest	(135)	0	(135)	0	0	(135)
Office supplies and expenses	(7,060)	655	(6,405)	0	0	(6,405)
Payroll taxes	(109,489)	(49,433)	(158,922)	0	0	(158,922)
Professional fees & services	(31,467)	(43,831)	(75,298)	0	0	(75,298)
Rental Management Fee/repairs	(2,348)	0	(2,348)	0	0	(2,348)
Salaries	(1,530,741)	(644,874)	(2,175,615)	0	0	(2,175,615)
Salaries - OT	0	0	0	0	0	0
Supplies - cleaning & laundry	(2,208)	(946)	(3,154)	0	0	(3,154)
Training and education	(24,956)	(38,164)	(63,120)	0	0	(63,120)
Uniforms	3,913	1,888	5,601	0	0	5,601
Utilities	(6,522)	(2,792)	(9,314)	(40,957)	0	(50,271)
Vehicle maintenance & repairs	(39,154)	(8,147)	(47,301)	0	0	(47,301)
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	(\$2,011,403)	(\$1,018,729)	(\$3,030,132)	(\$53,592)	(\$24,122)	(\$3,107,846)
REVENUES OVER EXPENDITURES						
(EXPENDITURES OVER REVENUES)	(\$1,378,036)	(\$180,886)	(\$1,558,922)	(\$108,691)	(\$311,754)	(\$1,979,367)

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS					SEPT 30, 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	116.83%		116.83%	✓		116.83%	
Ambulance fees, net		71.58%	71.58%			71.58%	
Interest	208.31%	274.82%	223.09%	336.55%		228.01%	
Miscellaneous revenue	103.96%	0.00%	97.85%			99.96%	
Rental income	75.29%		75.29%			75.29%	
Financing Source - Loan Proceeds							
TOTAL REVENUES	66.37%	67.17%	66.58%	66.46%	77.11%	67.57%	
EXPENDITURES							
Bank service charges	27.87%		78.53%	✓		78.53%	
Building maintenance	69.43%	69.52%	69.46%	✓		69.46%	
Depreciated assets - capital assets	153.62%	✓ 427.51%	✓ 156.98%	✓ 5.60%		153.77%	
Doctors fees & medical exams	11.57%	11.57%	11.57%			11.57%	
Dues and subscriptions	35.26%	28.41%	33.39%			33.39%	
Election expenses	80.50%	✓ 68.42%	✓ 76.88%	✓		76.88%	
Equipment maintenance & expensed	33.43%	66.57%	50.38%			50.38%	
Equipment purchases and replacement							
Gasoline and oil	91.36%	✓ 91.36%	✓ 91.36%	✓		91.36%	
Insurance - employee - medical & dental	65.51%	65.61%	65.54%			65.54%	
Insurance - general	78.52%	✓ 78.66%	✓ 78.56%	✓		78.56%	
Mortgage interest payments/expense	73.65%	73.63%	73.64%			73.64%	
Miscellaneous expenses	75.55%	✓ 57.03%	69.58%	✓		69.58%	
Lease expenses - principal & interest	99.85%	✓	99.85%	✓		99.85%	
Office supplies and expenses	65.74%	112.62%	✓ 75.17%	✓		75.17%	
Payroll taxes	68.47%	66.78%	67.96%			67.96%	
Professional fees & services	71.64%	59.62%	65.70%			65.70%	
Rental Management Fee/repairs	54.85%		54.85%			54.85%	
Salaries	67.40%	67.20%	67.34%			67.34%	
Salaries - OT							
Supplies - cleaning & laundry	78.97%	✓ 78.98%	✓ 78.97%	✓		78.97%	
Training and education	54.70%	23.15%	39.74%	✓		39.74%	
Uniforms	105.59%	✓ 105.63%	✓ 105.60%	✓		105.60%	
Utilities	81.87%	✓ 81.89%	✓ 81.88%	✓ 64.10%		69.62%	
Vehicle maintenance & repairs	43.17%	57.35%	46.25%			46.25%	
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	75.84%	67.58%	73.58%	88.95%	98.36%	76.84%	
REVENUES OVER EXPENDITURES							
(EXPENDITURES OVER REVENUES)							

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	GENERAL FUND		SEPT 30, 2018	PAGE 9
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$6,478,836	\$9,919,033	(\$3,440,197)	65.32%
Building and other permits	116,831	100,000	16,831	116.83%
Interest	72,910	35,000	37,910	208.31%
Miscellaneous revenue	8,317	8,000	317	103.96%
Rental income	13,100	17,400	(4,300)	75.29%
Financing Source - Loan Proceeds	0	0	0	
TOTAL REVENUES	\$6,689,994	\$10,079,433	(\$3,389,439)	66.37%
EXPENDITURES				
Bank service charges	\$418	\$1,500	(\$1,082)	27.87%
Building maintenance	31,815	45,825	(14,010)	69.43%
Depreciated assets - capital assets	904,354	588,692	315,662	153.62%
Doctors fees & medical exams	1,943	16,800	(14,857)	11.57%
Dues and subscriptions	5,910	16,762	(10,852)	35.26%
Election expenses	16,905	21,000	(4,095)	80.50%
Equipment maintenance & expensed	27,073	80,975	(53,902)	33.43%
Equipment purchases and replacement	13,285		13,285	
Gasoline and oil	32,296	35,350	(3,054)	91.36%
Insurance - employee - medical & dental	816,416	1,246,228	(429,812)	65.51%
Insurance - general	191,539	243,950	(52,411)	78.52%
Mortgage interest payments/expense	2,887	3,920	(1,033)	73.65%
Miscellaneous expenses	6,781	8,975	(2,194)	75.55%
Lease expenses - principal & interest	90,865	91,000	(135)	99.85%
Office supplies and expenses	13,550	20,610	(7,060)	65.74%
Payroll taxes	237,711	347,200	(109,489)	68.47%
Pension Contribution	500,000	500,000	0	100.00%
Professional fees & services	79,483	110,950	(31,467)	71.64%
Rental Management Fee/repairs	2,852	5,200	(2,348)	54.85%
Salaries	3,164,919	4,695,660	(1,530,741)	67.40%
Salaries - OT				
Supplies - cleaning & laundry	8,292	10,500	(2,208)	78.97%
Training and education	30,134	55,090	(24,956)	54.70%
Uniforms	73,913	70,000	3,913	105.59%
Utilities	29,458	35,980	(6,522)	81.87%
Vehicle maintenance & repairs	29,746	68,900	(39,154)	43.17%
Work Comp Claims	619	3,500	(2,881)	17.69%
TOTAL EXPENDITURES	\$6,313,164	\$8,324,567	(\$2,011,403)	75.84%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$376,830	\$1,754,866	\$1,378,036	21.47%
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)	\$376,830	\$1,754,866	\$1,378,036	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	AMBULANCE FUND		SEPT 30, 2018	PAGE 10
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$1,890,087	\$2,893,556	(\$1,003,469)	65.32%
Ambulance fees, net	536,872	750,000	(213,128)	71.58%
Interest	27,482	10,000	17,482 ✓	274.82%
Miscellaneous revenue	0	500	(500)	0.00%
TOTAL REVENUES	\$2,454,441	\$3,654,056	(\$1,199,615)	67.17%
EXPENDITURES				
Bank service charges	\$760	\$0	\$760 ✓	
Building maintenance	13,654	19,639	(5,985)	69.52%
Depreciated assets - capital assets	31,208	7,300	23,908 ✓	427.51%
Doctors fees & medical exams	833	7,200	(6,367)	11.57%
Dues and subscriptions	1,789	6,298	(4,509)	28.41%
Election expenses	6,158	9,000	(2,842)	68.42%
Equipment maintenance & expensed	56,399	84,720	(28,321)	66.57%
Equipment purchases and replacement	1,257		1,257	
Gasoline and oil	13,841	15,150	(1,309)	91.36%
Insurance - employee - medical & dental	350,445	534,098	(183,653)	65.61%
Insurance - general	82,241	104,550	(22,309)	78.66%
Mortgage interest payments/expense	1,237	1,680	(443)	73.63%
Miscellaneous expenses	2,438	4,275	(1,837)	57.03%
Lease expenses - principal & interest			0	
Office supplies and expenses	5,845	5,190	655 ✓	112.62%
Payroll taxes	99,367	148,800	(49,433)	66.78%
Professional fees & services	64,719	108,550	(43,831)	59.62%
Rental Management Fee/repairs			0	
Salaries	1,320,966	1,965,840	(644,874)	67.20%
Salaries - OT			0	
Supplies - cleaning & laundry	3,554	4,500	(946)	78.98%
Training and education	11,497	49,661	(38,164)	23.15%
Uniforms	31,688	30,000	1,688 ✓	105.63%
Utilities	12,628	15,420	(2,792)	81.89%
Vehicle maintenance & repairs	10,953	19,100	(8,147)	57.35%
Work Comp Claims	265	1,500	(1,235)	17.67%
TOTAL EXPENDITURES	\$2,123,742	\$3,142,471	(\$1,018,729)	67.58%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$330,699	\$511,585	(\$180,886)	0.00%
General/Ambulance Overhead Transfer			0	
USE OF DISTRICT RESERVES	0			
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$330,699	\$511,585	(\$180,886)	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	PENSION FUND		SEPT 30, 2018	PAGE 11
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$631,582	\$967,499	(\$335,917)	65.28%
Interest	41		41	
General Fund - additional contribution	500,000	500,000	0	
TOTAL REVENUES	\$1,131,623	\$1,467,499	(\$335,876)	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)	(\$311,754)	\$0	(\$311,754)	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	DISPATCH FUND		SEPT 30, 2018	PAGE 12
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$314,859	\$481,873	(\$167,014)	65.34%
Interest	6,731	2,000	4,731	336.55%
TOTAL REVENUES	\$321,590	\$483,873	(\$162,283)	66.46%
EXPENDITURES				
Dispatching fees	\$357,543	\$358,000	(\$457)	99.87%
Telephone	14,113	22,700	(8,587)	62.17%
Communication expenses	59,030	91,400	(32,370)	64.58%
Depreciated assets	722	12,900	(12,178)	5.60%
Auditing expense	0		0	
TOTAL EXPENDITURES	\$431,408	\$485,000	(\$53,592)	88.95%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	(\$109,818)	(\$1,127)	(\$108,691)	9744.28%
USE OF DISTRICT RESERVES/TRANSFERS	\$0	\$1,127	(\$1,127)	0.00%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	(\$109,818)	\$0	\$0	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	GENERAL FUND		SEPT 30, 2018	PAGE 13
	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	116,831	109,408	7,423	✓ 6.78%
Interest	72,910	7,963	64,947	✓ 815.61%
Miscellaneous revenue	8,317	9,498	(1,181)	-12.43%
Rental income	13,100	13,050	50	✓ 0.38%
Financing Source - Loan Proceeds	0	370,816	(370,816)	✓
TOTAL REVENUES	\$6,689,994	\$3,915,254	\$2,774,740	✓ 70.87%
EXPENDITURES				
Bank service charges	\$418	\$464	(\$46)	✓ -9.91%
Building maintenance	31,815	19,000	12,815	✓ 67.45%
Depreciated assets - capital assets	904,354	377,961	526,393	✓ 139.27%
Doctors fees & medical exams	1,943	2,395	(452)	-18.87%
Dues and subscriptions	5,910	6,306	(396)	-6.28%
Election expenses	16,905	11,901	5,004	✓ 42.05%
Equipment maintenance & expensed	27,073	14,453	12,620	✓ 87.32%
Equipment purchases and replacement	13,285	5,674	7,611	✓ 134.14%
Gasoline and oil	32,296	28,255	4,041	✓ 14.30%
Insurance - employee - medical & dental	816,416	847,332	(30,916)	✓ -3.65%
Insurance - general	191,539	190,557	982	0.52%
Mortgage interest payments/expense	2,887	3,300	(413)	-12.52%
Miscellaneous expenses	6,781	3,171	3,610	✓ 113.84%
Lease expenses - principal & interest	90,865	43,669	47,196	✓ 108.08%
Office supplies and expenses	13,550	12,949	601	✓ 4.64%
Payroll taxes	237,711	180,519	57,192	✓ 31.68%
Pension Contribution	500,000	0	500,000	✓
Professional fees & services	79,483	54,769	24,714	✓ 45.12%
Rental Management Fee/repairs	2,852	1,632	1,220	✓ 74.75%
Salaries	3,082,908	2,248,896	834,012	✓ 37.09%
Salaries - OT	82,011	125,722	(43,711)	✓ -34.77%
Supplies - cleaning & laundry	8,292	9,612	(1,320)	✓ -13.73%
Training and education	30,134	11,725	18,409	✓ 157.01%
Uniforms	73,913	74,312	(399)	-0.54%
Utilities	29,458	28,759	699	✓ 2.43%
Vehicle maintenance & repairs	29,746	71,295	(41,549)	✓ -58.28%
Work Comp Claims	619	315	304	✓ 96.51%
TOTAL EXPENDITURES	\$6,313,164	\$4,374,943	\$1,938,221	✓ 44.30%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$376,830	(\$459,689)	\$836,519	✓ -181.97%
General/Ambulance/Dispatch/Pension OH Transfer	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$376,830	(\$459,689)	\$836,519	-181.97%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	AMBULANCE FUND		SEPT 30, 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	536,872	571,025	(34,153)	✓ -5.98%
Interest	27,482	6,714	20,768	✓ 309.32%
Miscellaneous revenue	0	366	(366)	
TOTAL REVENUES	\$2,454,441	\$2,351,949	\$102,492	✓ 4.36%
EXPENDITURES				
Bank service charges	\$760	\$0	\$760	
Building maintenance	13,654	4,949	8,705	175.89%
Depreciated assets - capital assets	31,208	290	30,918	✓ 10661.38%
Doctors fees & medical exams	833	599	234	39.07%
Dues and subscriptions	1,789	1,129	660	58.46%
Election expenses	6,158	2,975	3,183	✓ 106.99%
Equipment maintenance & expensed	56,399	44,241	12,158	✓ 27.48%
Equipment purchases and replacement	1,257	223	1,034	463.68%
Gasoline and oil	13,841	7,064	6,777	✓ 95.94%
Insurance - employee - medical & dental	350,445	212,121	138,324	✓ 65.21%
Insurance - general	82,241	47,639	34,602	✓ 72.63%
Mortgage interest payments/expense	1,237	825	412	49.94%
Miscellaneous expenses	2,438	601	1,837	305.66%
Lease expenses - principal & interest	0		0	
Office supplies and expenses	5,845	2,408	3,437	✓ 142.73%
Payroll taxes	99,367	147,982	(48,615)	✓ -32.85%
Professional fees & services	64,719	51,529	13,190	✓ 25.60%
Rental Management Fee/repairs	0		0	
Salaries	1,285,819	1,904,090	(618,271)	✓ -32.47%
Salaries - OT	35,147	96,867	(61,720)	✓
Supplies - cleaning & laundry	3,554	2,403	1,151	47.90%
Training and education	11,497	8,338	3,159	✓ 37.89%
Uniforms	31,688	18,578	13,110	✓ 70.57%
Utilities	12,628	7,190	5,438	✓ 75.63%
Vehicle maintenance & repairs	10,953	21,461	(10,508)	✓ -48.96%
Work Comp Claims	265	79	186	235.44%
TOTAL EXPENDITURES	\$2,123,742	\$2,583,581	(\$459,839)	✓ -17.80%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$330,699	(\$231,632)	\$562,331	✓ -242.77%
General/Ambulance/Dispatch Overhead Transfer				
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$330,699	(\$231,632)	\$562,331	✓ -242.77%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

PAGE 15

			SEPT 30, 2018	
CASH RESERVES AS OF	ACTUAL	ACTUAL	2018-2017 \$	2018-2017 %
SEPT 30, 2018	SEPT 30, 2018	SEPT 30, 2017	OVER (UNDER)	OVER (UNDER)
GENERAL FUND:				
Reliance Bank - General account	\$5,225,851.47	\$0.00	\$5,225,851.47	
Reliance Bank - FSA	5,412.83	0	5,412.83	
Reliance Bank - HRA	5,190.65	0	5,190.65	
Reliance Bank - Rental Property	6,359.25	0	6,359.25	
Commerce Bank - 0239	0.00	2,623,502.75	(\$2,623,502.75)	
Commerce Bank - FSA - 3217	0.00	4,118.14	(4,118.14)	-100.00%
Commerce Bank - HRA - 0938	0.00	3,441.19	(3,441.19)	-100.00%
Commerce Bank - Rental Property	0.00	9,420.87	(9,420.87)	-100.00%
Investment account - various	1,316,098.74	1,901,713.74	(585,615.00)	-30.79%
Petty Cash	185.00	185.00	0.00	0.00%
TOTAL GENERAL FUND CASH BALANCES	\$6,559,097.94	\$4,542,381.69	\$2,016,716.25	44.40%
AMBULANCE FUND:				
Reliance Bank - 3181	\$1,923,331.17		\$1,923,331.17	
Meramec Valley Bank - Money Market	7,663.57		7,663.57	
Investment account	763,929.17	\$952,233.94	(188,304.77)	
Commerce Bank - 3844	\$0.00	1,010,632.92	(\$1,010,632.92)	-100.00%
TOTAL AMBULANCE FUND CASH BALANCES	\$2,694,923.91	\$1,962,866.86	\$732,057.05	37.30%
TOTAL OPERATING FUND CASH BALANCES	\$9,254,021.85	\$6,505,248.55	\$2,748,773.30	42.25%
LESS: 2018 REMAINING EXPENSES, net	(\$2,817,004)	(\$2,961,742)	\$144,738.00	-4.89%
ESTIMATED CASH RESERVE	\$6,437,018	\$3,543,507	\$2,893,511.30	81.66%
# of Months - Estimated Reserve	6.74	4.29	2.45	57.02%
Estimated Reserve - %	56.13%	35.72%	20.41%	

2018

Average Rate

0.601% 0.626% 0.659% 0.733% 0.766% 0.784% 0.829% 0.832% 0.939% #DIV/0! #DIV/0! #DIV/0!

District	Fund	Bank	Account #	Account Description	January	February	March	April	May	June	July	August	September	October	November	December
Fenton FPD	General	Commerce	239	General Fund	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	n/a			
Fenton FPD	General	Meramec Valley Bank	2966	Money Market	0.100%	0.100%	0.100%	0.100%	0.100%	0.100%	0.100%	0.100%	0.100%			
Fenton FPD	Ambulance	Reliance Bank	3181	Ambulance	0.100%	1.210%	1.360%	1.360%	1.210%	1.810%	1.810%	1.810%	1.820%			
Fenton FPD	General	Reliance Bank	3207	General	0.000%	1.210%	1.360%	1.360%	1.210%	1.810%	1.810%	1.810%	1.820%			
Fenton FPD	Pension	Reliance Bank	2944	Pension	n/a	n/a	1.360%	1.360%	1.210%	1.810%	1.810%	1.810%	1.820%			
Fenton FPD	Dispatch	Reliance Bank	3165	Dispatch	n/a	n/a	1.360%	1.360%	1.210%	1.810%	1.810%	1.810%	1.820%			
Fenton FPD	General	Reliance Bank	3371	Rental Property	n/a	n/a	1.360%	1.360%	1.210%	1.810%	1.810%	1.810%	1.810%			
Fenton FPD	General	Reliance Bank	3363	Health Reimbursement	n/a	n/a	1.360%	1.360%	1.210%	1.810%	1.810%	1.810%	1.810%			
Fenton FPD	General	Reliance Bank	2969	Flexible Spending	n/a	n/a	1.360%	1.360%	1.210%	1.810%	1.810%	1.810%	1.820%			

**Bank Rating Report
for
Fenton FPD**

Rating Based on Information Gathered from:

	Commerce Bank	Reliance Bank	Altitude Credit Union	Academy Bank	Meramec Valley Bank
<u>BauerFinancial.com</u>					
Period Ending:					
6/30/2018	*****	*****	*****	*****	***
3/31/2018	*****	*****	*****	*****	***
12/31/2017	*****	*****	*****	*****	***
9/30/2017	*** 1/2	*****	*****	*****	***
6/30/2017	****	*****	*****	*****	***
3/31/2017	****	*****	*****	*****	***
12/31/2016	***	*****	Not Avail.	Not Avail.	Not Avail.
9/30/2016	****	*****	Not Avail.	Not Avail.	Not Avail.

BankRate.com
Period Ending:

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

DepositAccounts.com
Period Ending:

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:					
<u>BankRate.com</u>	*****	Superior	<u>BauerFinancial.com</u>	*****	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

FDIC 24998
Certificate # (https://www5.fdic.gov/idasp/externalConfirmation.aspx?inCert1=24998)

Year Established 1984

Employees 4678

Primary Regulator FED

PROFIT MARGIN

Return on Assets - YTD 1.67%
Return on Equity - YTD 17.05%
Annual Interest Income \$421.0MM

ASSETS AND LIABILITIES

Assets

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

Loans

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

Deposits

Q2 2018 \$20.55B
vs Q2 2017 \$20.96B

Equity Capital

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

Loan Loss Allowance

Q2 2018 \$159.5MM
vs Q2 2017 \$157.8MM

Unbacked Noncurrent Loans

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

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 Certificate #	35123 (https://www5.fdic.gov/ldasp/externalConfirmation.asp?inCert1=35123)	Assets	Q2 2018	\$1.49B
			vs Q2 2017	\$1.37B
Year Established	1999	Loans	Q2 2018	\$1.06B
			vs Q2 2017	\$918.1MM
Employees	180	Deposits	Q2 2018	\$1.17B
			vs Q2 2017	\$1.06B
Primary Regulator	FDIC	Equity Capital	Q2 2018	\$152.9MM
			vs Q2 2017	\$161.1MM
PROFIT MARGIN		Loan Loss Allowance	Q2 2018	\$11.2MM
Return on Assets - YTD	1.1%		vs Q2 2017	\$12.0MM
Return on Equity - YTD	10.23%	Unbacked Noncurrent Loans	Q2 2018	\$0
Annual Interest Income	\$25.0MM		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.

<i>OVERALL</i>		<i>ASSETS AND LIABILITIES</i>	
NCUA #	63789 (http://mapping.ncua.gov/SingleResult.aspx?ID=63789)	Assets	Q2 2018 \$282.0MM vs Q2 2017 \$263.9MM
Year Chartered	1948	Loans	Q2 2018 \$247.6MM vs Q2 2017 \$225.6MM
Employees	69	Deposits	Q2 2018 \$213.8MM vs Q2 2017 \$204.3MM
Primary Regulator		Equity Capital	Q2 2018 \$26.3MM vs Q2 2017 \$24.6MM
<i>PROFIT MARGIN</i>		Loan Loss Allowance	Q2 2018 \$1.8MM vs Q2 2017 \$1.6MM
Return on Assets - YTD	0.76%	Unbacked Noncurrent Loans	Q2 2018 \$2.7MM vs Q2 2017 \$1.5MM
Return on Equity - YTD	7.97%	Real Estate Owned	Q2 2018 \$1.1MM vs Q2 2017 \$1.1MM
Annual Interest Income	\$5.2MM		

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 ▼ **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 Certificate #	19600 (https://www5.fdic.gov/ldasp/externalConfirmation.asp?InCert1=19600)	Assets	Q2 2018 vs Q2 2017	\$1.30B \$1.24B
Year Established	1966	Loans	Q2 2018 vs Q2 2017	\$942.5MM \$868.6MM
Employees	558	Deposits	Q2 2018 vs Q2 2017	\$981.6MM \$903.7MM
Primary Regulator	OCC	Equity Capital	Q2 2018 vs Q2 2017	\$213.1MM \$202.0MM
PROFIT MARGIN		Loan Loss Allowance	Q2 2018 vs Q2 2017	\$13.3MM \$11.5MM
Return on Assets - YTD	1.56%	Unbacked Noncurrent Loans	Q2 2018 vs Q2 2017	\$9.2MM \$12.8MM
Return on Equity - YTD	9.65%	Real Estate Owned	Q2 2018 vs Q2 2017	\$256.00K \$1.2MM
Annual Interest Income	\$27.1MM			

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 ▼ **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.

<i>OVERALL</i>		<i>ASSETS AND LIABILITIES</i>	
FDIC Certificate #	19200 (https://www5.fdic.gov/ldasp/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
<i>PROFIT MARGIN</i>		Loan Loss Allowance	Q2 2018 \$896.00K vs Q2 2017 \$776.00K
Return on Assets - YTD	0.19%	Unbacked Noncurrent Loans	Q2 2018 \$208.00K vs Q2 2017 \$4.00K
Return on Equity - YTD	2.24%	Real Estate Owned	Q2 2018 \$59.00K vs Q2 2017 \$556.00K
Annual Interest Income	\$2.2MM		

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

EMERGENCY CALLS

2018 Calls		
Fire	EMS	TOTAL
82	345	427
53	308	361
58	347	405
64	306	370
66	362	428
75	315	390
71	326	397
84	372	456
53	334	387
		-
		-
		-
606	3,015	3,621
67.33	335.00	402.33

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
↓ -36	↑ 278	↑ 242
↓ -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%
↓ -4%	↑ 7%	↑ 5%
↓ -6%	↑ 8%	↑ 6%

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

ASSETS

Current Assets		
Reliance Bank-General Account	\$ 5,225,851.47	
Reliance Bank-Flexible Spendin	5,412.83	
Reliance Bank-Health Reimburse	5,190.65	
Reliance Bank-Rental Property	6,359.25	
Petty Cash	185.00	
Investment Account	1,316,098.74	
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	253,685.32	
Total Current Assets		13,665,090.95
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		\$ 14,661,533.68

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$ 5,534.80	
Accrued Salaries Payable	45,753.24	
Due to Ambulance	5,127.45	
Due To Pension	0.14	
FSA Liability	(3,481.42)	
IRS Payroll Taxes W/H	3,196.70	
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		1,054,523.64
Deferred Inflows of Resources		
Deferred Revenue	2,825,486.19	
Total Deferred Inflows of Resources		2,825,486.19
Total Liabilities		3,880,009.83

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

Fenton FPD - General
Balance Sheet - Governmental Funds - Modified Accrual Basis
September 30, 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>376,830.18</u>	
Total Fund Balance		<u>10,781,523.85</u>
Total Liab., Def. Inflows & Fund Balance		\$ <u><u>14,661,533.68</u></u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 0.00	0.00	\$ 6,478,835.60	96.84
Interest Income	9,275.01	47.54	72,909.96	1.09
Miscellaneous Revenue	150.00	0.77	3,868.71	0.06
Permit Revenue	6,834.00	35.03	116,831.00	1.75
Rental Income	1,450.00	7.43	13,100.00	0.20
Sale of Fixed Assets	1,800.00	9.23	4,448.54	0.07
Total Revenues	19,509.01	100.00	6,689,993.81	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	19,509.01	100.00	6,689,993.81	100.00
Expenditures				
Salaries	319,321.15	1,636.79	3,082,908.14	46.08
Salaries OT	8,181.02	41.93	82,010.56	1.23
Election Expenses	0.00	0.00	16,905.01	0.25
Depreciated Assets	569,634.39	2,919.85	904,353.65	13.52
Payroll Taxes	24,430.75	125.23	237,711.36	3.55
Office Supplies	1,544.91	7.92	13,549.78	0.20
IT Expenses	575.50	2.95	14,607.33	0.22
Gas & Oil-Fuel	5,235.03	26.83	32,295.62	0.48
Bank Charges	21.42	0.11	417.95	0.01
Equipment Purchases	0.00	0.00	13,285.27	0.20
Dues & Subscriptions	30.00	0.15	5,909.74	0.09
Insurance - General	2,693.19	13.80	191,538.60	2.86
Insurance - Employee	91,401.49	468.51	816,415.94	12.20
Professional Fees	9,751.10	49.98	79,482.50	1.19
Building Maintenance	7,952.28	40.76	31,814.98	0.48
Equipment Maintenance	111.65	0.57	12,466.06	0.19
Vehicle Maintenance	192.86	0.99	29,746.10	0.44
Lease Expense	0.00	0.00	90,864.58	1.36
Workers Comp Claims	0.00	0.00	618.80	0.01
Rental Management Fee	116.00	0.59	1,552.33	0.02
Mortgage Interest Payments	326.64	1.67	2,887.03	0.04
Doctors Fees	0.00	0.00	1,942.50	0.03
Rental Repair	0.00	0.00	1,300.00	0.02
Misc. Expenses	3,314.68	16.99	6,780.84	0.10
Training & Education	3,452.15	17.70	30,133.64	0.45
Uniforms	2,696.99	13.82	73,912.66	1.10
Supplies-Cleaning & Maint.	386.84	1.98	8,292.07	0.12
Utilities	3,698.69	18.96	29,460.59	0.44
Overhead Transfer	0.00	0.00	500,000.00	7.47
Total Expenditures	1,055,068.73	5,408.11	6,313,163.63	94.37
Excess Revenue over (under) Expenditur	\$ (1,035,559.72)	(5,308.11)	\$ 376,830.18	5.63

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

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 0.00	0.00	\$ 6,478,835.60	96.84
Investment Interest	1,495.24	7.66	11,727.04	0.18
RB-Property Rental Interest	7.91	0.04	2,370.46	0.04
RB Health Reimburse Interest	0.27	0.00	28.18	0.00
RB-Flexible Spending Interest	0.00	0.00	74.01	0.00
RB-General Interest	7,771.59	39.84	58,710.27	0.88
Misc Income	150.00	0.77	3,468.71	0.05
Fire Reports	0.00	0.00	400.00	0.01
Permit Revenue	6,834.00	35.03	102,136.00	1.53
Building Permits	0.00	0.00	14,045.00	0.21
Re-Occupancy Fees	0.00	0.00	650.00	0.01
Upper End Property	1,450.00	7.43	13,100.00	0.20
Sale of Fixed Assets	1,800.00	9.23	4,448.54	0.07
Total Revenues	19,509.01	100.00	6,689,993.81	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	19,509.01	100.00	6,689,993.81	100.00
Expenditures				
Salaries-Firefighters	265,119.71	1,358.96	2,556,790.54	38.22
Salaries-Fire Chief	6,619.20	33.93	62,882.40	0.94
Salaries-Deputy Chiefs	29,727.15	152.38	298,615.32	4.46
Salaries-Admin Assistants	4,830.28	24.76	45,598.56	0.68
Salaries-Office Manager	3,682.56	18.88	34,984.32	0.52
Salaries-Fire Marshall	6,736.00	34.53	63,992.00	0.96
Director's Fee	0.00	0.00	2,170.00	0.03
Salaries-Inspectors	2,606.25	13.36	17,875.00	0.27
Payroll Overtime-FF	8,181.02	41.93	82,010.56	1.23
St. Louis Cty Board of Electio	0.00	0.00	15,916.93	0.24
Commerce Bank-VISA	0.00	0.00	1,468.44	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	3.34
Slyman Bros Appliance	0.00	0.00	4,488.99	0.07
Don Brown Chevrolet	0.00	0.00	37,232.00	0.56
Sam's Club	0.00	0.00	1,618.14	0.02
Public Safety Outfitters	0.00	0.00	5,079.00	0.08
Miken Technologies	0.00	0.00	3,065.90	0.05
Show Me Weights	0.00	0.00	8,450.00	0.13
Keiser Corp	0.00	0.00	3,024.39	0.05
Voorhees Township	565,000.00	2,896.10	565,000.00	8.45
Commerce Bank-VISA	4,634.39	23.76	4,634.39	0.07
FICA/ Medicare	24,430.75	125.23	237,711.36	3.55
Marco	72.80	0.37	327.60	0.00
Office Source	246.26	1.26	1,206.44	0.02
Commerce Bank-VISA	459.45	2.36	7,246.13	0.11
MO Lawyers Media	360.44	1.85	441.78	0.01
Safeguard	0.00	0.00	132.96	0.00

See Accountant's Compilatio 27 port - Modified Accrual Basis

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

	Current Month		Year to Date	
ADP Screening Services	0.00	0.00	803.76	0.01
Rejis Commission	0.00	0.00	326.90	0.00
Copy Source	0.00	0.00	24.50	0.00
Wal-Mart	9.77	0.05	32.45	0.00
UPS	0.00	0.00	26.87	0.00
Summer One	122.14	0.63	1,512.56	0.02
The Emblem Authority	274.05	1.40	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
Image Trend	0.00	0.00	7,905.25	0.12
First Watch	575.50	2.95	4,028.50	0.06
Miken Technologies	0.00	0.00	1,439.35	0.02
Sikich	0.00	0.00	1,215.00	0.02
Commerce Bank-VISA	0.00	0.00	19.23	0.00
Sieveking	4,988.33	25.57	31,926.39	0.48
Commerce Bank-VISA	0.00	0.00	122.53	0.00
Jim Watkins	125.60	0.64	125.60	0.00
Mike Martin	121.10	0.62	121.10	0.00
Commerce Bank	0.00	0.00	454.35	0.01
Reliance Bank Fees	21.42	0.11	(36.40)	0.00
Sentinel Emergency Solutions	0.00	0.00	5,306.06	0.08
Commerce Bank-VISA	0.00	0.00	847.50	0.01
Lowes	0.00	0.00	748.44	0.01
Fluid Air Products	0.00	0.00	738.65	0.01
Danger Close Group	0.00	0.00	3,052.01	0.05
Show Me Weights	0.00	0.00	2,033.78	0.03
Sam's Club	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	30.00	0.15	30.00	0.00
McNeil & Company	0.00	0.00	45,276.24	0.68
Lakenan	0.00	0.00	210.00	0.00
MO Employers Mutual	0.00	0.00	118,896.32	1.78
Standard Insurance	2,693.19	13.80	23,894.04	0.36
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	29.60	49,005.01	0.73
United Healthcare	101,255.72	519.02	857,765.96	12.82
Eyemed	300.10	1.54	2,845.40	0.04
Quality Benefits	1,009.87	5.18	17,755.48	0.27
By Cobra	0.00	0.00	525.00	0.01
J W Terrill	247.52	1.27	5,631.92	0.08
PAS	0.00	0.00	2,671.87	0.04
Insurance Reimbursements	(17,186.10)	(88.09)	(119,894.00)	(1.79)
US Treasury (PCORI)	0.00	0.00	109.30	0.00
Rognan & Associates	1,225.00	6.28	11,025.00	0.16
Spector, Wolfe, McLaughlin	2,821.00	14.46	10,578.75	0.16
Darla Sansoucie	84.00	0.43	1,631.00	0.02
Paylocity	396.27	2.03	4,014.69	0.06

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

	Current Month		Year to Date	
ArchImages	1,724.83	8.84	22,997.34	0.34
Lockton	3,500.00	17.94	10,500.00	0.16
Aon Consulting	0.00	0.00	12,785.72	0.19
Fick, Eggemeyer & Williamson	0.00	0.00	5,950.00	0.09
Blue Chip Exterminating	2,065.00	10.58	2,770.79	0.04
Buildingstars	160.30	0.82	1,442.70	0.02
B&B Distributors	91.00	0.47	91.00	0.00
Zumwalt	0.00	0.00	641.99	0.01
Commerce Bank-VISA	0.00	0.00	1,548.09	0.02
BRDA Electric	164.50	0.84	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	1,484.00	7.61	8,246.00	0.12
STL Automatic Door	815.50	4.18	2,789.33	0.04
STL Automatic Sprinkler	0.00	0.00	375.20	0.01
Supreme Turf	23.80	0.12	52.50	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	947.79	4.86	4,534.10	0.07
Sam's Club	30.39	0.16	62.72	0.00
Grainger	0.00	0.00	37.18	0.00
Lowe's	0.00	0.00	272.78	0.00
Tom Meyer	0.00	0.00	14.70	0.00
Tony Schrempf	0.00	0.00	30.42	0.00
Republic Roofing	0.00	0.00	115.50	0.00
Wellington Environmental	0.00	0.00	700.00	0.01
B&B Distributors	0.00	0.00	481.51	0.01
Gateway Sewer & Drain	770.00	3.95	770.00	0.01
Catco	1,400.00	7.18	1,400.00	0.02
Building Maint Reimbursements	0.00	0.00	(45.00)	0.00
Sentinel Emergency Solutions	0.00	0.00	8,508.71	0.13
Rescue Repair	0.00	0.00	1,513.11	0.02
K&K Supply	0.00	0.00	183.38	0.00
Kelly's Auto Repair	0.00	0.00	169.81	0.00
Commerce Bank-VISA	12.95	0.07	229.29	0.00
Banner Fire Equipment	0.00	0.00	1,839.28	0.03
Crest Industries	19.47	0.10	40.87	0.00
Batteries Plus	59.97	0.31	59.97	0.00
Lowes	0.00	0.00	125.12	0.00
R-O-M	0.00	0.00	(428.45)	(0.01)
CRS-Crest Industries	0.00	0.00	78.97	0.00
CIT Trucks	0.00	0.00	87.90	0.00
Metro Electric Supply	0.00	0.00	38.84	0.00
Stephanie Brown	19.26	0.10	19.26	0.00
Sentinel Emergency Solutions	0.00	0.00	2,843.86	0.04
Affton Radiator	0.00	0.00	9,168.20	0.14
CIT Trucks	0.00	0.00	10,097.66	0.15
Fabick	0.00	0.00	1,761.48	0.03
Kelly's Auto Repair	88.53	0.45	1,407.28	0.02
Commerce Bank-VISA	0.00	0.00	173.04	0.00
Don's Automotive	104.33	0.53	716.58	0.01
Purcell Tire Company	0.00	0.00	3,001.64	0.04
Dobb's Tire	0.00	0.00	216.20	0.00
Brannans Marine	0.00	0.00	558.82	0.01
Vehicle Reimbursements	0.00	0.00	(198.66)	0.00
Commerce Bank	0.00	0.00	33,603.09	0.50
Lease Interest	0.00	0.00	20,421.73	0.31
Clayton Holdings	0.00	0.00	36,839.76	0.55
Mercy Corp Health	0.00	0.00	618.80	0.01

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

	Current Month		Year to Date	
Rental Management Fee	116.00	0.59	1,552.33	0.02
Reliance Bank	326.64	1.67	2,887.03	0.04
SSM Health	0.00	0.00	241.50	0.00
Depaul Medical Group	0.00	0.00	1,561.00	0.02
Athletico LTD	0.00	0.00	140.00	0.00
Rental Repair	0.00	0.00	1,300.00	0.02
Commerce Bank-VISA	3,314.68	16.99	6,447.42	0.10
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
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	3,670.05	18.81	20,209.21	0.30
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	212.60	1.09	212.60	0.00
Training Reimbursements	(430.50)	(2.21)	(599.00)	(0.01)
Uniforms	0.00	0.00	15,907.50	0.24
Leon Uniform Company	109.05	0.56	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	1,763.30	9.04	28,863.87	0.43
Weber Fire & Safety	341.50	1.75	419.38	0.01
Firemaster	258.22	1.32	6,274.51	0.09
WFM Specialty Tees	0.00	0.00	1,827.00	0.03
Commerce Bank-VISA	0.00	0.00	79.75	0.00
Public Safety Center	0.00	0.00	87.50	0.00
MacQueen Emergency Group	256.42	1.31	515.64	0.01
Uniform Reimbursements	(31.50)	(0.16)	(196.50)	0.00
Employee Uniform Reimbursement	0.00	0.00	16,341.88	0.24
Grainger	286.71	1.47	1,617.04	0.02
Lowes	0.00	0.00	250.10	0.00
Sam's Club	100.13	0.51	3,609.76	0.05
Commerce Bank-VISA	0.00	0.00	303.78	0.00
Batteries Plus Bulbs	0.00	0.00	662.68	0.01
Cratex Packaging	0.00	0.00	1,166.92	0.02
Wal-Mart	0.00	0.00	69.00	0.00
Metro Electric Supply	0.00	0.00	32.09	0.00
The Flag Loft	0.00	0.00	173.04	0.00
B&B Distributors	0.00	0.00	363.91	0.01
Cutting Edge Sharpening	0.00	0.00	29.40	0.00
Dobb's Tire	0.00	0.00	14.35	0.00

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

	Current Month		Year to Date	
Missouri-American Water	322.22	1.65	1,706.26	0.03
Laclede Gas Company	147.22	0.75	5,082.49	0.08
AmerenUE	2,735.03	14.02	18,924.02	0.28
MSD	334.00	1.71	2,320.82	0.03
Aspen Waste Systems	160.22	0.82	1,427.00	0.02
Overhead Transfer	0.00	0.00	500,000.00	7.47
	<hr/>		<hr/>	
Total Expenditures	1,055,068.73	5,408.11	6,313,163.63	94.37
	<hr/>		<hr/>	
Excess Revenue over (under) Expenditur	\$ (1,035,559.72)	(5,308.11)	\$ 376,830.18	5.63
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Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Nine Months Ending September 30, 2018

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 0.00	\$ 0.00	\$ 6,478,835.60	\$ 3,404,519.36
Interest Income	9,275.01	3,172.98	72,909.96	7,963.20
Miscellaneous Revenue	150.00	1,494.00	3,868.71	9,497.17
Permit Revenue	6,834.00	7,354.00	116,831.00	109,408.00
Rental Income	1,450.00	1,450.00	13,100.00	13,050.00
Sale of Fixed Assets	1,800.00	0.00	4,448.54	0.00
Loan Proceeds	0.00	0.00	0.00	370,816.23
Total Revenues	<u>19,509.01</u>	<u>13,470.98</u>	<u>6,689,993.81</u>	<u>3,915,253.96</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>19,509.01</u>	<u>13,470.98</u>	<u>6,689,993.81</u>	<u>3,915,253.96</u>
Expenditures				
Salaries	319,321.15	229,408.33	3,082,908.14	2,248,896.33
Salaries OT	8,181.02	16,113.03	82,010.56	125,721.90
Election Expenses	0.00	0.00	16,905.01	11,900.54
Depreciated Assets	569,634.39	5,606.00	904,353.65	377,961.38
Payroll Taxes	24,430.75	18,725.05	237,711.36	180,519.23
Office Supplies	1,544.91	1,393.59	13,549.78	12,948.77
IT Expenses	575.50	0.00	14,607.33	0.00
Gas & Oil-Fuel	5,235.03	4,698.46	32,295.62	28,254.61
Bank Charges	21.42	3.00	417.95	463.94
Equipment Purchases	0.00	0.00	13,285.27	5,673.86
Dues & Subscriptions	30.00	32.00	5,909.74	6,305.59
Insurance - General	2,693.19	20,647.45	191,538.60	190,557.36
Insurance - Employee	91,401.49	99,126.82	816,415.94	847,332.25
Professional Fees	9,751.10	14,260.70	79,482.50	54,769.36
Building Maintenance	7,952.28	2,178.38	31,814.98	19,000.04
Equipment Maintenance	111.65	2,293.36	12,466.06	14,452.62
Vehicle Maintenance	192.86	316.71	29,746.10	71,294.94
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	478.50	1,552.33	1,406.50
Mortgage Interest Payments	326.64	373.30	2,887.03	3,299.50
Doctors Fees	0.00	0.00	1,942.50	2,395.36
Rental Repair	0.00	225.00	1,300.00	225.00
Misc. Expenses	3,314.68	120.15	6,780.84	3,170.64
Training & Education	3,452.15	785.80	30,133.64	11,725.05
Uniforms	2,696.99	1,959.40	73,912.66	74,312.32
Supplies-Cleaning & Maint.	386.84	785.35	8,292.07	9,612.47
Utilities	3,698.69	3,806.65	29,460.59	28,759.08
Overhead Transfer	0.00	0.00	500,000.00	0.00
Total Expenditures	<u>1,055,068.73</u>	<u>423,337.03</u>	<u>6,313,163.63</u>	<u>4,374,942.62</u>
Excess Revenue over (under) Expenditur	<u>\$ (1,035,559.72)</u>	<u>\$ (409,866.05)</u>	<u>\$ 376,830.18</u>	<u>\$ (459,688.66)</u>

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Nine Months Ending September 30, 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	1,495.24	3,172.98	11,727.04	7,963.20
RB-Property Rental Interest	7.91	0.00	2,370.46	0.00
RB Health Reimburse Interest	0.27	0.00	28.18	0.00
RB-Flexible Spending Interest	0.00	0.00	74.01	0.00
RB-General Interest	7,771.59	0.00	58,710.27	0.00
Misc Income	150.00	1,494.00	3,468.71	9,497.17
Fire Reports	0.00	0.00	400.00	0.00
Permit Revenue	6,834.00	7,354.00	102,136.00	20,429.00
Building Permits	0.00	0.00	14,045.00	88,979.00
Re-Occupancy Fees	0.00	0.00	650.00	0.00
Upper End Property	1,450.00	1,450.00	13,100.00	13,050.00
Sale of Fixed Assets	1,800.00	0.00	4,448.54	0.00
Loan Proceeds	0.00	0.00	0.00	370,816.23
Total Revenues	19,509.01	13,470.98	6,689,993.81	3,915,253.96
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	19,509.01	13,470.98	6,689,993.81	3,915,253.96
Expenditures				
Salaries-Firefighters	265,119.71	178,177.98	2,556,790.54	1,664,238.52
Summer One	0.00	0.00	0.00	2,640.00
Salaries-Fire Chief	6,619.20	7,344.64	62,882.40	69,652.49
Salaries-Deputy Chiefs	29,727.15	26,633.47	298,615.32	264,242.70
Salaries-Admin Assistants	4,830.28	5,253.92	45,598.56	48,274.74
Salaries-Office Manager	3,682.56	3,825.84	34,984.32	36,345.48
Salaries-Fire Marshall	6,736.00	6,539.20	63,992.00	87,593.17
Salaries-Medical Officer	0.00	1,633.28	0.00	15,488.80
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	2,606.25	0.00	17,875.00	0.00
Payroll Overtime-FF	8,181.02	16,113.03	82,010.56	125,698.17
Salaries-OT Admin	0.00	0.00	0.00	23.73
St. Louis Cty Board of Electio	0.00	0.00	15,916.93	9,969.58
Commerce Bank-VISA	0.00	0.00	1,468.44	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	5,606.00	0.00	5,606.00
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	0.00	0.00	37,232.00	0.00
Sam's Club	0.00	0.00	1,618.14	0.00
Public Safety Outfitters	0.00	0.00	5,079.00	0.00
Miken Technologies	0.00	0.00	3,065.90	0.00
Show Me Weights	0.00	0.00	8,450.00	0.00

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

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Keiser Corp	0.00	0.00	3,024.39	0.00
Voorhees Township	565,000.00	0.00	565,000.00	0.00
Commerce Bank-VISA	4,634.39	0.00	4,634.39	0.00
FICA/ Medicare	24,430.75	18,725.05	237,711.36	180,519.23
Marco	72.80	83.20	327.60	578.39
Copying Concepts	0.00	198.58	0.00	1,655.79
Office Source	246.26	489.60	1,206.44	2,053.93
St. Louis County Treasurer	0.00	112.50	0.00	3,850.50
Commerce Bank-VISA	459.45	146.34	7,246.13	2,332.03
MO Lawyers Media	360.44	278.40	441.78	373.60
Safeguard	0.00	0.00	132.96	183.26
MO Vocational Enterprises	0.00	0.00	0.00	18.95
ADP Screening Services	0.00	0.00	803.76	1,404.84
Vinyl Images	0.00	0.00	0.00	228.00
Rejis Commission	0.00	0.00	326.90	88.00
Copy Source	0.00	50.40	24.50	127.20
Wal-Mart	9.77	0.00	32.45	19.71
UPS	0.00	34.57	26.87	34.57
Summer One	122.14	0.00	1,512.56	0.00
The Emblem Authority	274.05	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
Image Trend	0.00	0.00	7,905.25	0.00
First Watch	575.50	0.00	4,028.50	0.00
Miken Technologies	0.00	0.00	1,439.35	0.00
Sikich	0.00	0.00	1,215.00	0.00
Commerce Bank-VISA	0.00	0.00	19.23	0.00
Sieveking	4,988.33	4,698.46	31,926.39	28,254.61
Commerce Bank-VISA	0.00	0.00	122.53	0.00
Jim Watkins	125.60	0.00	125.60	0.00
Mike Martin	121.10	0.00	121.10	0.00
Commerce Bank	0.00	3.00	454.35	463.94
Reliance Bank Fees	21.42	0.00	(36.40)	0.00
Sentinel Emergency Solutions	0.00	0.00	5,306.06	2,862.90
Commerce Bank-VISA	0.00	0.00	847.50	687.13
W L Construction Supply	0.00	0.00	0.00	419.99
Sudden Rescue	0.00	0.00	0.00	1,500.00
WL Construction	0.00	0.00	0.00	203.84
Lowe's	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	32.00	327.60	518.69
Fire Engineering	0.00	0.00	0.00	78.40
PFFIA	0.00	0.00	25.00	25.00
NFPA	0.00	0.00	1,520.50	1,520.50
ICC	0.00	0.00	0.00	135.00
MABOI	0.00	0.00	35.00	0.00
IAAI	0.00	0.00	100.00	0.00
Metropolitan Fire Marshall Ass	0.00	0.00	25.00	0.00

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
CCE-911	0.00	0.00	2,810.64	0.00
Fire Marshall's Assn of MO	30.00	0.00	30.00	0.00
McNeil & Company	0.00	0.00	45,276.24	48,016.42
Lakenan	0.00	0.00	210.00	240.00
MO Employers Mutual	0.00	17,831.39	118,896.32	114,455.22
Standard Insurance	2,693.19	2,816.06	23,894.04	25,305.40
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	5,734.04	49,005.01	49,142.91
United Healthcare	101,255.72	102,900.94	857,765.96	877,977.03
Eyemed	300.10	362.74	2,845.40	3,162.28
Quality Benefits	1,009.87	2,959.16	17,755.48	15,200.26
By Cobra	0.00	0.00	525.00	600.00
J W Terrill	247.52	270.40	5,631.92	5,590.24
PAS	0.00	0.00	2,671.87	0.00
Insurance Reimbursements	(17,186.10)	(13,100.46)	(119,894.00)	(107,394.04)
US Treasury (PCORI)	0.00	0.00	109.30	0.00
Rognan & Associates	1,225.00	2,800.00	11,025.00	2,800.00
Spector, Wolfe, McLaughlin	2,821.00	880.40	10,578.75	5,310.73
Brian D. Ahrens, CPA	0.00	5,750.00	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	84.00	408.00	1,631.00	1,504.00
Paylocity	396.27	422.30	4,014.69	4,018.78
ArchImages	1,724.83	0.00	22,997.34	973.44
Lockton	3,500.00	4,000.00	10,500.00	12,000.00
Aon Consulting	0.00	0.00	12,785.72	13,115.61
Fick, Eggemeyer & Williamson	0.00	0.00	5,950.00	0.00
Valley Park Hardware	0.00	0.00	0.00	(76.00)
Blue Chip Exterminating	2,065.00	137.00	2,770.79	1,119.40
Buildingstars	160.30	183.20	1,442.70	1,791.29
B&B Distributors	91.00	0.00	91.00	680.56
Zumwalt	0.00	0.00	641.99	2,296.24
Commerce Bank-VISA	0.00	644.58	1,548.09	822.14
BRDA Electric	164.50	0.00	2,437.58	1,110.40
Sauder Plumbing	0.00	0.00	0.00	3,178.59
Appliance Repair Masters	0.00	0.00	0.00	134.40
Ramair Inc.	0.00	0.00	1,284.34	1,010.91
Lawn Systems	0.00	0.00	207.55	295.60
Scott Lee Heating	1,484.00	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	815.50	1,213.60	2,789.33	4,550.80
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	23.80	0.00	52.50	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
Pfzinger Graphics	0.00	0.00	168.00	0.00
Merlo Plumbing	947.79	0.00	4,534.10	0.00
Sam's Club	30.39	0.00	62.72	0.00
Grainger	0.00	0.00	37.18	0.00
Lowe's	0.00	0.00	272.78	0.00
Tom Meyer	0.00	0.00	14.70	0.00

See Accountant's Compilati 3 5 report - Modified Accrual Basis

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
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	770.00	0.00	770.00	0.00
Catco	1,400.00	0.00	1,400.00	0.00
Building Maint Reimbursements	0.00	0.00	(45.00)	0.00
Sentinel Emergency Solutions	0.00	210.30	8,508.71	7,175.88
Rescue Repair	0.00	90.75	1,513.11	2,491.11
K&K Supply	0.00	0.00	183.38	603.05
Kelly's Auto Repair	0.00	13.95	169.81	88.49
Commerce Bank-VISA	12.95	0.00	229.29	1,547.44
Bemes	0.00	0.00	0.00	35.32
Banner Fire Equipment	0.00	1,267.78	1,839.28	1,408.17
Crest Industries	19.47	0.00	40.87	62.59
B&R Equipment Co.	0.00	0.00	0.00	329.99
Curtis Aytes	0.00	38.75	0.00	38.75
Batteries Plus	59.97	671.83	59.97	671.83
Lowes	0.00	0.00	125.12	0.00
R-O-M	0.00	0.00	(428.45)	0.00
CRS-Crest Industries	0.00	0.00	78.97	0.00
CIT Trucks	0.00	0.00	87.90	0.00
Metro Electric Supply	0.00	0.00	38.84	0.00
Stephanie Brown	19.26	0.00	19.26	0.00
Sentinel Emergency Solutions	0.00	0.00	2,843.86	944.00
Affton Radiator	0.00	0.00	9,168.20	1,919.24
CIT Trucks	0.00	316.71	10,097.66	24,399.38
Fabick	0.00	0.00	1,761.48	30,547.46
Kelly's Auto Repair	88.53	0.00	1,407.28	1,562.32
Commerce Bank-VISA	0.00	0.00	173.04	743.91
Public Safety Outfitters	0.00	0.00	0.00	686.82
Don's Automotive	104.33	0.00	716.58	1,163.11
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	0.00	0.00	0.00	49.02
Dobb's Tire	0.00	0.00	216.20	686.96
Schaefer Auto	0.00	0.00	0.00	400.00
E&E Hydraulics	0.00	0.00	0.00	356.50
Brannans Marine	0.00	0.00	558.82	0.00
Vehicle Reimbursements	0.00	0.00	(198.66)	0.00
Commerce Bank	0.00	0.00	33,603.09	36,557.27
Lease Interest	0.00	0.00	20,421.73	7,111.78
Clayton Holdings	0.00	0.00	36,839.76	0.00
St. Lukes Workplace Health	0.00	0.00	0.00	314.93
Mercy Corp Health	0.00	0.00	618.80	0.00
Rental Management Fee	116.00	478.50	1,552.33	1,406.50
Reliance Bank	326.64	373.30	2,887.03	3,299.50
Doctors Fees	0.00	0.00	0.00	452.00
SSM Health	0.00	0.00	241.50	16.00
Depaul Medical Group	0.00	0.00	1,561.00	732.00
Commerce Bank-VISA	0.00	0.00	0.00	800.00
St. Luke's Work Place	0.00	0.00	0.00	395.36
Athletico LTD	0.00	0.00	140.00	0.00
Rental Repair	0.00	225.00	1,300.00	225.00
Commerce Bank-VISA	3,314.68	120.15	6,447.42	2,633.81
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

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
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
Misc Expense - Undefined	0.00	0.00	(404.77)	0.00
Pattonville FPD	0.00	75.00	595.00	75.00
University of MO	0.00	450.00	1,785.00	1,090.00
SSM St. Mary's	0.00	35.20	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	3,670.05	0.00	20,209.21	888.17
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	225.60
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	212.60	0.00	212.60	0.00
Training Reimbursements	(430.50)	0.00	(599.00)	(927.50)
Uniforms	0.00	0.00	15,907.50	0.00
Leon Uniform Company	109.05	169.42	2,088.33	1,228.36
Sentinel Emergency Solutions	0.00	0.00	421.85	695.06
Schuhmacher Fire Equip	0.00	1,429.46	1,281.95	3,416.47
Leo Ellebrecht	1,763.30	145.60	28,863.87	27,023.18
Weber Fire & Safety	341.50	42.36	419.38	168.76
Firemaster	258.22	0.00	6,274.51	3,314.72
WFM Specialty Tees	0.00	0.00	1,827.00	115.20
Fink Badge	0.00	0.00	0.00	798.68
Commerce Bank-VISA	0.00	0.00	79.75	10.44
Fire Master Fire Equipment	0.00	172.56	0.00	172.56
Public Safety Center	0.00	0.00	87.50	0.00
MacQueen Emergency Group	256.42	0.00	515.64	0.00
Uniform Reimbursements	(31.50)	0.00	(196.50)	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	286.71	0.00	1,617.04	1,924.54
Lowes	0.00	72.13	250.10	803.25
Sam's Club	100.13	713.22	3,609.76	4,377.55
Commerce Bank-VISA	0.00	0.00	303.78	727.92

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

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
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	0.00	69.00	361.61
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	0.00	0.00	173.04	0.00
K&K Supply	0.00	0.00	0.00	27.19
B&B Distributors	0.00	0.00	363.91	0.00
Cutting Edge Sharpening	0.00	0.00	29.40	0.00
Dobb's Tire	0.00	0.00	14.35	0.00
Missouri-American Water	322.22	212.85	1,706.26	1,112.64
Laclede Gas Company	147.22	165.53	5,082.49	4,340.10
AmerenUE	2,735.03	3,097.89	18,924.02	20,128.08
MSD	334.00	188.94	2,320.82	1,873.30
Aspen Waste Systems	160.22	141.44	1,427.00	1,304.96
Overhead Transfer	0.00	0.00	500,000.00	0.00
Total Expenditures	<u>1,055,068.73</u>	<u>423,337.03</u>	<u>6,313,163.63</u>	<u>4,374,942.62</u>
Excess Revenues over (under) Expenditu	<u>\$ (1,035,559.72)</u>	<u>\$ (409,866.05)</u>	<u>\$ 376,830.18</u>	<u>\$ (459,688.66)</u>

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

ASSETS

Current Assets		
Reliance Bank - 3181	\$	1,697,586.78
MVB Money Market		7,664.20
Investment Account		768,630.74
Taxes Receivable - Current		1,997,299.01
Due From General		5,127.45
Ambulance Billing Receivable		183,402.00
Prepaid Expenses		74,428.26
		<hr/>
Total Current Assets		4,734,138.44
Property and Equipment		
		<hr/>
Total Property and Equipment		0.00
Other Assets		
		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>4,734,138.44</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$	10,993.27
Accrued Salaries Payable		19,165.51
IRS Payroll Taxes W/H		1,466.16
		<hr/>
Total Current Liabilities		31,624.94
Deferred Inflows of Resources		
Deferred Revenue		824,174.60
		<hr/>
Total Deferred Inflows of Resources		824,174.60
		<hr/>
Total Liabilities		855,799.54
Fund Balance		
Nonspendable- Prepaid Expenses		43,423.09
Fund Balance - Restricted		3,504,216.21
Excess Revenue over (under) Ex		330,699.60
		<hr/>
Total Fund Balance		3,878,338.90
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	<u>4,734,138.44</u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 0.00	0.00	\$ 1,890,087.35	77.01
Ambulance Service Charge	53,151.96	93.87	536,872.43	21.87
Interest Income	3,471.25	6.13	27,481.53	1.12
	<hr/>		<hr/>	
Total Revenues	56,623.21	100.00	2,454,441.31	100.00
Cost of Sales				
	<hr/>		<hr/>	
Total Cost of Sales	0.00	0.00	0.00	0.00
	<hr/>		<hr/>	
Gross Profit	56,623.21	100.00	2,454,441.31	100.00
Expenditures				
Salaries	132,848.10	234.62	1,285,819.33	52.39
Salaries OT	3,506.15	6.19	35,147.38	1.43
Election Expenses	0.00	0.00	6,158.24	0.25
Depreciated Assets	0.00	0.00	31,208.32	1.27
Payroll Taxes	10,170.78	17.96	99,367.36	4.05
Office Supplies	662.13	1.17	5,844.88	0.24
Gas & Oil-Fuel	2,243.58	3.96	13,840.96	0.56
Bank Charges	78.00	0.14	760.00	0.03
Equipment Purchases	0.00	0.00	1,257.22	0.05
Dues & Subscriptions	0.00	0.00	1,788.96	0.07
Insurance - General	1,154.22	2.04	82,241.17	3.35
Insurance - Employee	39,208.38	69.24	350,445.35	14.28
Professional Fee	7,601.47	13.42	64,718.84	2.64
Building Maintenance	3,408.12	6.02	13,654.25	0.56
Equipment Maintenance	5,000.68	8.83	56,399.25	2.30
Vehicle Maintenance	792.96	1.40	10,952.51	0.45
Workers Comp Claims	0.00	0.00	265.20	0.01
Mortgage Interest Payments	139.99	0.25	1,237.32	0.05
Doctors Fees	0.00	0.00	832.50	0.03
Misc Expenses	301.41	0.53	2,438.19	0.10
Training & Education	1,204.36	2.13	11,497.37	0.47
Uniforms	1,155.84	2.04	31,687.55	1.29
Supplies-Cleaning & Maint.	165.79	0.29	3,553.71	0.14
Utilities	1,585.12	2.80	12,625.85	0.51
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Total Expenditures	211,227.08	373.04	2,123,741.71	86.53
Excess Revenue over (under) Expenditur	\$ (154,603.87)	(273.04)	\$ 330,699.60	13.47
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Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Nine Months Ending September 30, 2018

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 0.00	0.00	\$ 1,890,087.35	77.01
Ambulance Service Charge	53,151.96	93.87	536,872.43	21.87
MVB Interest	0.63	0.00	5.73	0.00
Reliance Bank Interest	2,555.00	4.51	19,167.35	0.78
Investment Interest	915.62	1.62	8,308.45	0.34
Total Revenues	56,623.21	100.00	2,454,441.31	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	56,623.21	100.00	2,454,441.31	100.00
Expenditures				
Salaries-Fire Chief	2,836.80	5.01	26,949.60	1.10
Salaries-Deputy Chiefs	12,740.21	22.50	127,978.00	5.21
Salaries-Admin Assistants	2,070.12	3.66	19,542.24	0.80
Salaries-Office Manager	1,578.24	2.79	14,993.28	0.61
Salaries-EMT/Paramedic	113,622.73	200.66	1,095,426.21	44.63
Salaries - Other	0.00	0.00	930.00	0.04
Payroll OT-Ambulance	3,506.15	6.19	35,147.38	1.43
General Exp Transfer	0.00	0.00	6,158.24	0.25
Laerdal Medical Corp	0.00	0.00	4,793.32	0.20
Emergency Services Supply	0.00	0.00	11,115.00	0.45
Stryker	0.00	0.00	15,300.00	0.62
PR Taxes - FICA/ Medicare	10,170.78	17.96	99,367.36	4.05
Missouri Lawyers Media	0.00	0.00	37.80	0.00
Ambulance Exp Transfer	662.13	1.17	5,807.08	0.24
Ambulance Exp Transfer	2,243.58	3.96	13,840.96	0.56
Reliance Bank	78.00	0.14	760.00	0.03
Ambulance Exp Transfer	0.00	0.00	1,257.22	0.05
Ambulance Transfer	0.00	0.00	1,788.96	0.07
Ambulance Exp Transfer	1,154.22	2.04	82,241.17	3.35
Ambulance Exp Transfer	39,208.38	69.24	350,445.35	14.28
Rognan & Associates	525.00	0.93	4,725.00	0.19
ProClaims	0.00	0.00	15,933.85	0.65
Spector, Wolfe, McLaughlin	1,209.00	2.14	4,533.75	0.18
Darla Sansoucie	36.00	0.06	699.00	0.03
Paylocity	169.82	0.30	1,720.56	0.07
ArchImages	739.21	1.31	9,855.98	0.40
Lockton	1,500.00	2.65	4,500.00	0.18
Aon Consulting	0.00	0.00	5,479.59	0.22
EMS/Mc	3,422.44	6.04	11,649.29	0.47
Fick, Eggemeyer & Williamson	0.00	0.00	2,550.00	0.10
EMS/MC C/C Fees	0.00	0.00	3,071.82	0.13
Ambulance Transfer	3,408.12	6.02	13,654.25	0.56
Physio-Control	0.00	0.00	14,125.19	0.58
Stryker	0.00	0.00	374.41	0.02
Airgas	211.91	0.37	2,691.24	0.11
SSM Health	944.59	1.67	4,679.77	0.19
Boundtree	3,552.57	6.27	27,655.92	1.13
St. Clare Hospital	0.00	0.00	3,667.93	0.15
Commerce Bank-VISA	0.00	0.00	1,180.96	0.05
EMSAR	275.02	0.49	1,007.52	0.04
Arrow International	0.00	0.00	158.85	0.01
Graphics Factory	0.00	0.00	195.00	0.01

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

	Current Month		Year to Date	
Laerdal Medical Corp	0.00	0.00	380.88	0.02
Ambulance Transfer	16.59	0.03	281.58	0.01
K&K Car Repair	0.00	0.00	2,466.12	0.10
Kelly's Auto Parts	16.97	0.03	684.85	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	693.34	1.22	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
Ambulance Expl Transfer	82.65	0.15	1,148.40	0.05
Ambulance Exp Transfer	0.00	0.00	265.20	0.01
Reliance Bank	139.99	0.25	1,237.32	0.05
Ambulance Exp Transfer	0.00	0.00	832.50	0.03
Commerce Bank - VISA	0.00	0.00	375.28	0.02
Ambulance Transfer	301.41	0.53	2,062.91	0.08
Commerce Bank-VISA	0.00	0.00	2,397.22	0.10
Premier Entertainment	0.00	0.00	330.00	0.01
SSM Health	0.00	0.00	260.00	0.01
Wal-Mart	0.00	0.00	202.97	0.01
ASHI	0.00	0.00	20.00	0.00
St. Francis County Ambulance D	0.00	0.00	675.00	0.03
Ambulance Exp Transfer	1,204.36	2.13	7,612.18	0.31
Ambulance Exp Transfer	1,155.84	2.04	24,870.05	1.01
Uniforms - Payroll	0.00	0.00	6,817.50	0.28
Ambulance Transfer	165.79	0.29	3,553.71	0.14
Ambulance Exp Transfer	1,585.12	2.80	12,625.85	0.51
	<hr/>		<hr/>	
Total Expenditures	211,227.08	373.04	2,123,741.71	86.53
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Excess Revenue over (under) Expenditur	\$ (154,603.87)	(273.04)	\$ 330,699.60	13.47
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Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Nine Months Ending September 30, 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	53,151.96	67,621.60	536,872.43	571,024.51
Interest Income	3,471.25	3,289.90	27,481.53	6,713.86
Miscellaneous Revenue	0.00	0.00	0.00	365.60
Total Revenues	<u>56,623.21</u>	<u>70,911.50</u>	<u>2,454,441.31</u>	<u>2,351,948.36</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>56,623.21</u>	<u>70,911.50</u>	<u>2,454,441.31</u>	<u>2,351,948.36</u>
Expenditures				
Salaries	132,848.10	192,715.69	1,285,819.33	1,904,089.73
Salaries OT	3,506.15	8,035.45	35,147.38	96,867.35
Election Expenses	0.00	0.00	6,158.24	2,975.14
Depreciated Assets	0.00	0.00	31,208.32	290.00
Payroll Taxes	10,170.78	14,645.40	99,367.36	147,982.05
Office Supplies	662.13	320.27	5,844.88	2,408.32
Gas & Oil-Fuel	2,243.58	1,174.63	13,840.96	7,063.64
Bank Charges	78.00	0.00	760.00	0.00
Equipment Purchases	0.00	0.00	1,257.22	222.74
Dues & Subscriptions	0.00	8.00	1,788.96	1,129.40
Insurance - General	1,154.22	5,161.87	82,241.17	47,639.33
Insurance - Employee	39,208.38	24,832.30	350,445.35	212,120.59
Professional Fee	7,601.47	8,818.53	64,718.84	51,529.38
Building Maintenance	3,408.12	544.60	13,654.25	4,949.03
Equipment Maintenance	5,000.68	5,634.94	56,399.25	44,240.64
Vehicle Maintenance	792.96	1,528.03	10,952.51	21,461.00
Workers Comp Claims	0.00	0.00	265.20	78.73
Mortgage Interest Payments	139.99	93.33	1,237.32	824.85
Doctors Fees	0.00	0.00	832.50	598.84
Misc Expenses	301.41	30.04	2,438.19	600.87
Training & Education	1,204.36	200.20	11,497.37	8,337.89
Uniforms	1,155.84	489.84	31,687.55	18,578.37
Supplies-Cleaning & Maint.	165.79	196.34	3,553.71	2,403.15
Utilities	1,585.12	951.66	12,625.85	7,189.81
Total Expenditures	<u>211,227.08</u>	<u>265,381.12</u>	<u>2,123,741.71</u>	<u>2,583,580.85</u>
Excess Revenue over (under) Expenditur	<u>\$ (154,603.87)</u>	<u>\$ (194,469.62)</u>	<u>\$ 330,699.60</u>	<u>\$ (231,632.49)</u>

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Nine Months Ending September 30, 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	53,151.96	67,621.60	536,872.43	570,953.86
MVB Interest	0.63	3,289.90	5.73	6,713.86
Reliance Bank Interest	2,555.00	0.00	19,167.35	0.00
Investment Interest	915.62	0.00	8,308.45	0.00
Ambulance Reports	0.00	0.00	0.00	43.20
Misc Revenue	0.00	0.00	0.00	322.40
Total Revenues	56,623.21	70,911.50	2,454,441.31	2,351,948.36
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	56,623.21	70,911.50	2,454,441.31	2,351,948.36
Expenditures				
Salaries-Paramedics	0.00	130,873.60	0.00	1,309,727.74
Directors Fees	0.00	0.00	0.00	660.00
Salaries-Fire Chief	2,836.80	1,836.16	26,949.60	17,413.09
Salaries-Deputy Chiefs	12,740.21	6,658.37	127,978.00	66,060.70
Salaries-Admin Assistants	2,070.12	1,313.48	19,542.24	12,068.68
Salaries-Office Manager	1,578.24	956.46	14,993.28	9,086.37
Salaries-EMT/Paramedic	113,622.73	44,544.50	1,095,426.21	416,059.63
Salaries-Medical Officer	0.00	6,533.12	0.00	61,955.20
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	3,506.15	8,035.45	35,147.38	96,861.42
Salaries-OT Admin	0.00	0.00	0.00	5.93
General Exp Transfer	0.00	0.00	6,158.24	2,975.14
Laerdal Medical Corp	0.00	0.00	4,793.32	0.00
Emergency Services Supply	0.00	0.00	11,115.00	0.00
Stryker	0.00	0.00	15,300.00	0.00
Ambulance Exp Transfer	0.00	0.00	0.00	290.00
PR Taxes - FICA/ Medicare	10,170.78	14,645.40	99,367.36	147,982.05
Safeguard	0.00	0.00	0.00	133.73
Missouri Lawyers Media	0.00	0.00	37.80	0.00
Ambulance Exp Transfer	662.13	320.27	5,807.08	2,274.59
Ambulance Exp Transfer	2,243.58	1,174.63	13,840.96	7,063.64
Reliance Bank	78.00	0.00	760.00	0.00
Ambulance Exp Transfer	0.00	0.00	1,257.22	222.74
GSLAFCA-EMS Officers	0.00	0.00	0.00	25.00
Ambulance Transfer	0.00	8.00	1,788.96	1,104.40
Ambulance Exp Transfer	1,154.22	5,161.87	82,241.17	47,639.33
Ambulance Exp Transfer	39,208.38	24,832.30	350,445.35	212,120.59
Rognan & Associates	525.00	700.00	4,725.00	700.00
ProClaims	0.00	3,290.86	15,933.85	35,730.71
Spector, Wolfe, McLaughlin	1,209.00	220.10	4,533.75	1,327.68
Lashly & Baer	0.00	0.00	0.00	233.20
Brian D. Ahrens	0.00	3,400.00	0.00	3,400.00
Thomas Lang	0.00	0.00	0.00	2,091.00
Darla Sansoucie	36.00	102.00	699.00	376.00
Paylocity	169.82	105.57	1,720.56	1,148.52
ArchImages	739.21	0.00	9,855.98	243.36

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

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Lockton	1,500.00	1,000.00	4,500.00	3,000.00
Aon Consulting	0.00	0.00	5,479.59	3,278.91
EMS/Mc	3,422.44	0.00	11,649.29	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	3,408.12	544.60	13,654.25	4,750.03
Physio-Control	0.00	0.00	14,125.19	9,121.03
Ositech	0.00	0.00	0.00	98.00
Stryker	0.00	0.00	374.41	232.46
Airgas	211.91	35.83	2,691.24	2,197.67
SSM Health	944.59	0.00	4,679.77	66.56
Boundtree	3,552.57	3,011.76	27,655.92	20,555.52
St. Clare Hospital	0.00	2,406.21	3,667.93	9,547.62
Commerce Bank-VISA	0.00	0.00	1,180.96	52.07
EMSAR	275.02	0.00	1,007.52	1,057.81
Arrow International	0.00	0.00	158.85	0.00
Graphics Factory	0.00	0.00	195.00	0.00
Laerdal Medical Corp	0.00	0.00	380.88	0.00
Ambulance Transfer	16.59	181.14	281.58	1,311.90
K&K Car Repair	0.00	0.00	2,466.12	4,033.30
Kelly's Auto Parts	16.97	0.00	684.85	256.00
Purcell Tire	0.00	35.31	1,981.38	1,359.59
CIT Trucks	0.00	1,091.68	718.16	1,368.68
Sunset Auto	693.34	0.00	917.90	124.25
Don's Automotive	0.00	297.63	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	103.41	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
Ambulance Expl Transfer	82.65	0.00	1,148.40	1,010.69
Ambulance Exp Transfer	0.00	0.00	265.20	78.73
Reliance Bank	139.99	93.33	1,237.32	824.85
Ambulance Exp Transfer	0.00	0.00	832.50	598.84
CLIA Laboratory	0.00	0.00	0.00	150.00
Commerce Bank - VISA	0.00	0.00	375.28	0.00
Ambulance Transfer	301.41	30.04	2,062.91	450.87
Commerce Bank-VISA	0.00	0.00	2,397.22	1,639.57
Jason Lee	0.00	0.00	0.00	132.00
SSM Cardinal Glennon	0.00	0.00	0.00	677.20
SSM St. Mary's	0.00	0.00	0.00	105.60
American College of Emergency	0.00	135.00	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
Lowe's	0.00	0.00	0.00	94.80
Bill Mahler	0.00	0.00	0.00	172.38
Wal-Mart	0.00	0.00	202.97	260.23
ASHI	0.00	0.00	20.00	0.00
St. Francis County Ambulance D	0.00	0.00	675.00	0.00
Ambulance Exp Transfer	1,204.36	65.20	7,612.18	2,823.51
Ambulance Exp Transfer	1,155.84	489.84	24,870.05	18,578.37
Uniforms - Payroll	0.00	0.00	6,817.50	0.00
Ambulance Transfer	165.79	196.34	3,553.71	2,403.15
Ambulance Exp Transfer	1,585.12	951.66	12,625.85	7,189.81

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

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Total Expenditures	<u>211,227.08</u>	<u>265,381.12</u>	<u>2,123,741.71</u>	<u>2,583,580.85</u>
Excess Revenues over (under) Expenditu	\$ <u>(154,603.87)</u>	\$ <u>(194,469.62)</u>	\$ <u>330,699.60</u>	\$ <u>(231,632.49)</u>

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

ASSETS

Current Assets		
Reliance Bank	\$	297,907.08
Investments		260,345.83
Taxes Receivable - Current		332,762.86
Interest Receivable		1,510.14
Prepaid Expenses		1,039.00
		<hr/>
Total Current Assets		893,564.91
Property and Equipment		
		<hr/>
Total Property and Equipment		0.00
Other Assets		
		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>893,564.91</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Due to General	\$	0.10
		<hr/>
Total Current Liabilities		0.10
Deferred Inflows of Resources		
Deferred Revenue		137,312.79
		<hr/>
Total Deferred Inflows of Resources		137,312.79
		<hr/>
Total Liabilities		137,312.89
Fund Balance		
Nonspendable- Prepaid Expense		1,039.00
Fund Balance - Restricted		865,031.05
Excess Revenue over (under) Ex		(109,818.03)
		<hr/>
Total Fund Balance		756,252.02
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	<u>893,564.91</u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 0.00	0.00	\$ 314,859.30	97.91
Interest Income	419.76	100.00	6,730.66	2.09
	<hr/>		<hr/>	
Total Revenues	419.76	100.00	321,589.96	100.00
Cost of Sales				
	<hr/>		<hr/>	
Total Cost of Sales	0.00	0.00	0.00	0.00
	<hr/>		<hr/>	
Gross Profit	419.76	100.00	321,589.96	100.00
Expenditures				
Dispatching Services	0.00	0.00	357,543.02	111.18
Depreciated Assets	0.00	0.00	721.90	0.22
Telephone Expenses	2,525.03	601.54	14,113.45	4.39
Communication Expense	5,724.33	1,363.71	59,029.62	18.36
	<hr/>		<hr/>	
Total Expenditures	8,249.36	1,965.26	431,407.99	134.15
	<hr/>		<hr/>	
Excess Revenue over (under) Expenditur	\$ (7,829.60)	(1,865.26)	\$ (109,818.03)	(34.15)
	<hr/>		<hr/>	

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

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 0.00	0.00	\$ 314,859.30	97.91
Investment Interest	0.00	0.00	3,196.36	0.99
Reliance Bank Interest	419.76	100.00	2,828.63	0.88
Interest Income - Undefined	0.00	0.00	705.67	0.22
Total Revenues	<u>419.76</u>	<u>100.00</u>	<u>321,589.96</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>419.76</u>	<u>100.00</u>	<u>321,589.96</u>	<u>100.00</u>
Expenditures				
Central County Emergency 911	0.00	0.00	357,543.02	111.18
Miken Technologies	0.00	0.00	721.90	0.22
Charter Communications	1,049.51	250.03	8,685.62	2.70
Verizon	0.00	0.00	(365.35)	(0.11)
AT&T	662.52	157.83	6,319.18	1.96
TSI Global Companies	1,039.00	247.52	1,039.00	0.32
Telephone Reimbursements	(226.00)	(53.84)	(1,565.00)	(0.49)
Charter Communications	949.00	226.08	9,804.57	3.05
Pfitzinger 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	190.26	45.33	2,015.00	0.63
Miken Technologies	1,372.67	327.01	21,324.02	6.63
CCE-911	2,800.00	667.05	4,835.70	1.50
CTI Conference Technologies	0.00	0.00	15,760.00	4.90
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	98.25	1,362.50	0.42
Kimberly Smith	0.00	0.00	53.98	0.02
Conference Technologies	0.00	0.00	225.00	0.07
Total Expenditures	<u>8,249.36</u>	<u>1,965.26</u>	<u>431,407.99</u>	<u>134.15</u>
Excess Revenue over (under) Expenditur	<u>\$ (7,829.60)</u>	<u>(1,865.26)</u>	<u>\$ (109,818.03)</u>	<u>(34.15)</u>

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Nine Months Ending September 30, 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	419.76	471.77	6,730.66	2,247.48
Total Revenues	<u>419.76</u>	<u>471.77</u>	<u>321,589.96</u>	<u>298,292.64</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>419.76</u>	<u>471.77</u>	<u>321,589.96</u>	<u>298,292.64</u>
Expenditures				
Dispatching Services	0.00	0.00	357,543.02	331,375.04
Telephone Expenses	2,525.03	1,689.00	14,113.45	15,199.36
Communication Expense	5,724.33	4,791.40	59,029.62	68,468.04
Depreciated Assets	0.00	0.00	721.90	762.27
Professional Services	0.00	950.00	0.00	950.00
Total Expenditures	<u>8,249.36</u>	<u>7,430.40</u>	<u>431,407.99</u>	<u>416,754.71</u>
Excess Revenue over (under) Expenditur	<u>\$ (7,829.60)</u>	<u>\$ (6,958.63)</u>	<u>\$ (109,818.03)</u>	<u>\$ (118,462.07)</u>

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Nine Months Ending September 30, 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	471.77	3,196.36	2,247.48
Reliance Bank Interest	419.76	0.00	2,828.63	0.00
Interest Income - Undefined	0.00	0.00	705.67	0.00
Total Revenues	419.76	471.77	321,589.96	298,292.64
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	419.76	471.77	321,589.96	298,292.64
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
Brian D. Ahrens, CPA	0.00	950.00	0.00	950.00
Charter Communications	1,049.51	1,049.91	8,685.62	9,422.10
Verizon	0.00	817.09	(365.35)	7,407.39
Commerce Bank Visa	0.00	0.00	0.00	88.87
AT&T	662.52	0.00	6,319.18	0.00
TSI Global Companies	1,039.00	0.00	1,039.00	0.00
Telephone Reimbursements	(226.00)	(178.00)	(1,565.00)	(1,719.00)
Charter Communications	949.00	1,000.00	9,804.57	9,000.00
Pfizinger Graphics	0.00	0.00	820.00	2,633.00
Verizon	0.00	400.19	(206.49)	3,528.83
First Watch	0.00	575.50	575.50	5,179.50
Commerce Bank-VISA	190.26	1,098.16	2,015.00	1,455.44
Vinyl Images	0.00	0.00	0.00	168.23
Miken Technologies	1,372.67	1,073.65	21,324.02	15,441.64
Image Trend	0.00	0.00	0.00	7,675.00
Sentinel	0.00	294.30	0.00	1,341.30
CCE-911	2,800.00	0.00	4,835.70	2,800.00
CTI Conference Technologies	0.00	0.00	15,760.00	15,760.00
Rejis Commission	0.00	0.00	0.00	27.00
Meramec Design	0.00	0.00	480.00	120.00
Sikich	0.00	187.00	1,181.44	1,495.50
CDW Government	0.00	0.00	0.00	228.00
ESRJ	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	162.60	322.40	162.60
AT&T	412.40	0.00	1,362.50	0.00
Kimberly Smith	0.00	0.00	53.98	0.00
Conference Technologies	0.00	0.00	225.00	0.00
Total Expenditures	8,249.36	7,430.40	431,407.99	416,754.71
Excess Revenues over (under) Expenditu	\$ (7,829.60)	\$ (6,958.63)	\$ (109,818.03)	\$ (118,462.07)

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

ASSETS

Current Assets		
Reliance Bank - 2944	\$	2,819.57
Investments		31,207,312.66
Investments-Emp DC Plan		6,417,484.42
Taxes Receivable - Current		667,691.21
Due From General		0.14
		<hr/>
Total Current Assets		38,295,308.00
Property and Equipment		
		<hr/>
Total Property and Equipment		0.00
Other Assets		
		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>38,295,308.00</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Amount Due - Emp DC Plan	\$	6,417,484.42
		<hr/>
Total Current Liabilities		6,417,484.42
Deferred Inflows of Resources		
Deferred Revenue		275,519.16
		<hr/>
Total Deferred Inflows of Resources		275,519.16
		<hr/>
Total Liabilities		6,693,003.58
Fund Balance		
Held in Trust for Emp Retire		31,914,058.09
Excess Revenue over (under) Ex		(311,753.67)
		<hr/>
Total Fund Balance		31,602,304.42
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	<u>38,295,308.00</u>

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

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 0.00	0.00	\$ 631,581.67	55.81
Interest Income	3.89	100.00	41.25	0.00
Overhead Transfer	0.00	0.00	500,000.00	44.18
	<hr/>		<hr/>	
Total Revenues	3.89	100.00	1,131,622.92	100.00
Cost of Sales				
	<hr/>		<hr/>	
Total Cost of Sales	0.00	0.00	0.00	0.00
	<hr/>		<hr/>	
Gross Profit	3.89	100.00	1,131,622.92	100.00
Expenditures				
Benefit Payments	0.00	0.00	1,443,376.59	127.55
	<hr/>		<hr/>	
Total Expenditures	0.00	0.00	1,443,376.59	127.55
	<hr/>		<hr/>	
Excess Revenue over (under) Expenditur	\$ 3.89	100.00	\$ (311,753.67)	(27.55)

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

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 0.00	0.00	\$ 631,581.67	55.81
Reliance Bank Interest	3.89	100.00	41.25	0.00
Overhead Transfer	0.00	0.00	500,000.00	44.18
	<hr/>		<hr/>	
Total Revenues	3.89	100.00	1,131,622.92	100.00
Cost of Sales				
	<hr/>		<hr/>	
Total Cost of Sales	0.00	0.00	0.00	0.00
	<hr/>		<hr/>	
Gross Profit	3.89	100.00	1,131,622.92	100.00
Expenditures				
Voya	0.00	0.00	1,443,376.59	127.55
	<hr/>		<hr/>	
Total Expenditures	0.00	0.00	1,443,376.59	127.55
	<hr/>		<hr/>	
Excess Revenue over (under) Expenditur	\$ 3.89	100.00	\$ (311,753.67)	(27.55)
	<hr/> <hr/>		<hr/> <hr/>	

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Nine Months Ending September 30, 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	3.89	0.00	41.25	0.00
Overhead Transfer	0.00	0.00	500,000.00	0.00
Total Revenues	<u>3.89</u>	<u>0.00</u>	<u>1,131,622.92</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>3.89</u>	<u>0.00</u>	<u>1,131,622.92</u>	<u>592,090.32</u>
Expenditures				
Benefit Payments	0.00	0.00	1,443,376.59	910,447.28
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>\$ 3.89</u>	<u>\$ 0.00</u>	<u>\$ (311,753.67)</u>	<u>\$ (318,356.96)</u>

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Nine Months Ending September 30, 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	3.89	0.00	41.25	0.00
Overhead Transfer	0.00	0.00	500,000.00	0.00
Total Revenues	<u>3.89</u>	<u>0.00</u>	<u>1,131,622.92</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>3.89</u>	<u>0.00</u>	<u>1,131,622.92</u>	<u>592,090.32</u>
Expenditures				
Voya	0.00	0.00	1,443,376.59	910,447.28
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>\$ 3.89</u>	<u>\$ 0.00</u>	<u>\$ (311,753.67)</u>	<u>\$ (318,356.96)</u>