

# Fenton Fire Protection District

Financial Statements  
~  
May 2019

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 May 31, 2019, and the related statements of revenues and expenses - modified accrual basis for the year then ended December 31, 2019. 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

June 17, 2019

# FENTON FIRE PROTECTION DISTRICT

## FINANCIAL STATEMENT ANALYSIS - MONTHLY

| MAY 31, 2019<br>PAGE 2 | PERCENTAGE<br>GAUGE | GENERAL<br>ACTUAL | OVER<br>(UNDER) | AMBULANCE<br>ACTUAL | OVER<br>(UNDER) |
|------------------------|---------------------|-------------------|-----------------|---------------------|-----------------|
| January                | 8.30                | 10.20             | 1.90            | 7.41                | (0.89)          |
| February               | 16.70               | 16.89             | 0.19            | 14.14               | (2.56)          |
| March                  | 25.00               | 23.84             | (1.16)          | 21.65               | (3.35)          |
| April                  | 33.30               | 30.38             | (2.92)          | 30.05               | (3.25)          |
| ✓ May                  | 41.70               | 39.84             | (1.86)          | 39.68               | (2.02)          |
| June                   | 50.00               |                   |                 |                     |                 |
| July                   | 58.30               |                   |                 |                     |                 |
| August                 | 66.60               |                   |                 |                     |                 |
| September              | 75.00               |                   |                 |                     |                 |
| October                | 83.30               |                   |                 |                     |                 |
| November               | 91.60               |                   |                 |                     |                 |
| December               | 100.00              |                   |                 |                     |                 |
| (\$207,607)            | 1%                  | \$76,913          | (\$143,059)     | \$31,955            | (\$64,548)      |
| 2018                   | PERCENTAGE<br>GAUGE | GENERAL<br>ACTUAL | OVER<br>(UNDER) | AMBULANCE<br>ACTUAL | OVER<br>(UNDER) |
| January                | 8.30                | 9.22              | 0.92            | 7.35                | (0.95)          |
| February               | 16.70               | 15.54             | (1.16)          | 14.34               | (2.36)          |
| March                  | 25.00               | 27.77             | 2.77            | 21.73               | (3.27)          |
| April                  | 33.30               | 34.02             | 0.72            | 28.56               | (4.74)          |
| ✓ May                  | 41.70               | 42.16             | 0.46            | 37.73               | (3.97)          |
| June                   | 50.00               | 51.08             | 1.08            | 46.53               | (3.47)          |
| July                   | 58.30               | 57.43             | (0.87)          | 53.92               | (4.38)          |
| August                 | 66.60               | 63.17             | (3.43)          | 60.85               | (5.75)          |
| September              | 75.00               | 75.84             | 0.84            | 67.58               | (7.42)          |
| October                | 83.30               | 83.36             | 0.06            | 75.45               | (7.85)          |
| November               | 91.60               | 83.33             | (8.27)          | 84.48               | (7.12)          |
| December               | 100.00              | 91.31             | (8.69)          | 92.42               | (7.58)          |
| (\$910,546)            | 1%                  | \$76,913          | (\$668,367)     | \$31,955            | (\$242,179)     |
| 2017                   | PERCENTAGE<br>GAUGE | GENERAL<br>ACTUAL | OVER<br>(UNDER) | AMBULANCE<br>ACTUAL | OVER<br>(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)          |
| \$319,917              | 1%                  | \$76,913          | \$579,143       | \$31,955            | (\$259,226)     |

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

| GENERAL + AMBULANCE FUND COMBINED                  |                        | MAY 31, 2019        |                        | PAGE 3         |
|----------------------------------------------------|------------------------|---------------------|------------------------|----------------|
| ACTUAL 2019 - COMPARED TO 2019 BUDGET              | MAY 31, 2019<br>ACTUAL | 2019<br>BUDGET      | OVER (UNDER)<br>BUDGET | % OF<br>BUDGET |
| <b>REVENUES</b>                                    |                        |                     |                        |                |
| Tax collections                                    | \$6,038,759            | \$13,042,785        | (\$7,004,026)          | 46.30%         |
| Building and other permits                         | 120,298                | 110,000             | 10,298                 | 109.36%        |
| Ambulance fees, net                                | 445,834                | 725,000             | (279,166)              | 61.49%         |
| Interest                                           | 115,225                | 100,000             | 15,225                 | 115.23%        |
| Miscellaneous revenue                              | 857                    | 8,500               | (7,643)                | 10.08%         |
| Rental income                                      | 5,825                  | 8,700               | (2,875)                | 66.95%         |
| Financing Source - Loan Proceeds                   | 0                      | 0                   | 0                      |                |
| <b>TOTAL REVENUES</b>                              | <b>\$6,726,798</b>     | <b>\$13,994,985</b> | <b>(\$7,268,187)</b>   | <b>48.07%</b>  |
| <b>EXPENDITURES</b>                                |                        |                     |                        |                |
| Bank service charges                               | \$340                  | \$2,500             | (\$2,160)              | 13.60%         |
| Building maintenance                               | 17,669                 | 67,398              | (49,729)               | 26.22%         |
| Depreciated assets - capital assets                | 243,421                | 244,000             | (579)                  | 99.76%         |
| Doctors fees & medical exams                       | 1,564                  | 25,000              | (23,436)               | 6.26%          |
| Dues and subscriptions                             | 3,349                  | 21,363              | (18,014)               | 15.68%         |
| Election expenses                                  | 4                      | 15,000              | (14,996)               | 0.03%          |
| Equipment maintenance & expensed                   | 79,823                 | 196,775             | (116,952)              | 40.57%         |
| Equipment purchases and replacement                | 3,831                  | 0                   | 3,831                  |                |
| Gasoline and oil                                   | 22,656                 | 60,500              | (37,844)               | 37.45%         |
| Insurance - employee - medical & dental            | 686,609                | 1,894,826           | (1,208,217)            | 36.24%         |
| Insurance - general                                | 20,930                 | 385,500             | (364,570)              | 5.43%          |
| Mortgage interest payments/expense                 | 0                      | 5,600               | (5,600)                | 0.00%          |
| Miscellaneous expenses                             | 3,528                  | 13,250              | (9,722)                | 26.63%         |
| Lease expenses - principal & interest              | 0                      | 0                   | 0                      |                |
| Office supplies and expenses                       | 6,237                  | 32,950              | (26,713)               | 18.93%         |
| Payroll taxes                                      | 205,405                | 500,000             | (294,595)              | 41.08%         |
| Professional fees & services                       | 107,990                | 224,000             | (116,010)              | 48.21%         |
| Rental Management Fee/repairs                      | 658                    | 3,500               | (2,842)                | 18.80%         |
| Salaries                                           | 2,724,070              | 6,729,403           | (4,005,333)            | 40.48%         |
| Salaries - OT                                      | 0                      | 0                   | 0                      |                |
| Supplies - cleaning & laundry                      | 7,086                  | 17,000              | (9,914)                | 41.68%         |
| Training and education                             | 37,451                 | 103,330             | (65,879)               | 36.24%         |
| Uniforms                                           | 42,343                 | 162,350             | (120,007)              | 26.08%         |
| Utilities                                          | 20,427                 | 55,500              | (35,073)               | 36.81%         |
| Vehicle maintenance & repairs                      | 95,728                 | 122,025             | (26,297)               | 78.45%         |
| Work Comp Claims                                   | 1,191                  | 5,000               | (3,809)                | 23.82%         |
| <b>TOTAL EXPENDITURES</b>                          | <b>\$4,332,310</b>     | <b>\$10,886,770</b> | <b>(\$6,554,460)</b>   | <b>39.79%</b>  |
| <b>REVENUES OVER EXPENDITURES</b>                  |                        |                     |                        |                |
| <b>(EXPENDITURES OVER REVENUES)</b>                | <b>\$2,394,488</b>     | <b>\$3,108,215</b>  | <b>(\$713,727)</b>     | <b>77.04%</b>  |
| <b>General/Ambulance/Pension Overhead Transfer</b> | <b>\$0</b>             | <b>\$0</b>          | <b>\$0</b>             |                |
| <b>USE OF DISTRICT RESERVES</b>                    | <b>\$0</b>             | <b>\$0</b>          | <b>\$0</b>             |                |
| <b>REVENUES OVER EXPENDITURES</b>                  |                        |                     |                        |                |
| <b>(EXPENDITURES OVER REVENUES)</b>                | <b>\$2,394,488</b>     | <b>\$3,108,215</b>  | <b>(\$713,727)</b>     |                |

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

| GENERAL + AMBULANCE FUND COMBINED                  |                    |                    | MAY 31, 2019                   | PAGE 4                        |
|----------------------------------------------------|--------------------|--------------------|--------------------------------|-------------------------------|
| ACTUAL 2019 - COMPARED TO ACTUAL 2018              | ACTUAL<br>2019     | ACTUAL<br>2018     | 2019 - 2018 \$<br>OVER (UNDER) | 2019 - 2018 %<br>OVER (UNDER) |
| <b>REVENUES</b>                                    |                    |                    |                                |                               |
| Tax collections                                    | \$6,038,759        | \$8,358,374        | (\$2,319,615)                  | ✓ -27.75%                     |
| Building and other permits                         | 120,298            | 50,936             | 69,362                         | ✓ 136.17%                     |
| Ambulance fees, net                                | 445,834            | 306,203            | 139,631                        | ✓ 45.60%                      |
| Interest                                           | 115,225            | 36,482             | 78,743                         | ✓ 215.84%                     |
| Miscellaneous revenue                              | 857                | 3,669              | (2,812)                        | -76.64%                       |
| Rental income                                      | 5,825              | 7,250              | (1,425)                        | -19.66%                       |
| Financing Source - Loan Proceeds                   | 0                  | 0                  | 0                              |                               |
| <b>TOTAL REVENUES</b>                              | <b>\$6,726,798</b> | <b>\$8,762,914</b> | <b>(\$2,036,116)</b>           | <b>✓ -23.24%</b>              |
| <b>EXPENDITURES</b>                                |                    |                    |                                |                               |
| Bank service charges                               | \$340              | \$754              | (\$414)                        | -54.91%                       |
| Building maintenance                               | 17,669             | 17,639             | 30                             | ✓ 0.17%                       |
| Depreciated assets - capital assets                | 243,421            | 337,708            | (94,287)                       | ✓ -27.92%                     |
| Doctors fees & medical exams                       | 1,564              | 2,330              | (766)                          | -32.88%                       |
| Dues and subscriptions                             | 3,349              | 5,864              | (2,515)                        | -42.89%                       |
| Election expenses                                  | 4                  | 20,528             | (20,524)                       | ✓ -99.98%                     |
| Equipment maintenance & expensed                   | 79,823             | 53,005             | 26,818                         | ✓ 50.60%                      |
| Equipment purchases and replacement                | 3,831              | 3,729              | 102                            | 2.74%                         |
| Gasoline and oil                                   | 22,656             | 22,736             | (80)                           | -0.35%                        |
| Insurance - employee - medical & dental            | 686,609            | 630,247            | 56,362                         | ✓ 8.94%                       |
| Insurance - general                                | 20,930             | 64,132             | (43,202)                       | ✓ -67.36%                     |
| Mortgage interest payments/expense                 | 0                  | 2,273              | (2,273)                        | -100.00%                      |
| Miscellaneous expenses                             | 3,528              | 2,959              | 569                            | 19.23%                        |
| Lease expenses - principal & interest              | 0                  | 0                  | 0                              |                               |
| Office supplies and expenses                       | 6,237              | 14,137             | (7,900)                        | -55.88%                       |
| Payroll taxes                                      | 205,405            | 194,788            | 10,617                         | ✓ 5.45%                       |
| Professional fees & services                       | 107,990            | 82,883             | 25,107                         | ✓ 30.29%                      |
| Rental Management Fee/repairs                      | 658                | 1,063              | (405)                          | -38.10%                       |
| Salaries                                           | 2,640,787          | 2,537,519          | 103,268                        | ✓ 4.07%                       |
| Salaries - OT                                      | 83,283             | 66,159             | 17,124                         | 25.88%                        |
| Supplies - cleaning & laundry                      | 7,086              | 6,781              | 305                            | 4.50%                         |
| Training and education                             | 37,451             | 33,421             | 4,030                          | 12.06%                        |
| Uniforms                                           | 42,343             | 45,841             | (3,498)                        | -7.63%                        |
| Utilities                                          | 20,427             | 20,737             | (310)                          | -1.49%                        |
| Vehicle maintenance & repairs                      | 95,728             | 26,405             | 69,323                         | ✓ 262.54%                     |
| Work Comp Claims                                   | 1,191              | 884                | 307                            | 34.73%                        |
| <b>TOTAL EXPENDITURES</b>                          | <b>\$4,332,310</b> | <b>\$4,194,522</b> | <b>\$137,788</b>               | <b>✓ 3.28%</b>                |
| <b>REVENUES OVER EXPENDITURES</b>                  |                    |                    |                                |                               |
| <b>(EXPENDITURES OVER REVENUES)</b>                | <b>\$2,394,488</b> | <b>\$4,568,392</b> | <b>(\$2,173,904)</b>           | <b>✓ 52.41%</b>               |
| <b>General/Ambulance/Pension Overhead Transfer</b> | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>                     |                               |
| <b>USE OF DISTRICT RESERVES</b>                    | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>                     |                               |
| <b>REVENUES OVER EXPENDITURES</b>                  |                    |                    |                                |                               |
| <b>(EXPENDITURES OVER REVENUES)</b>                | <b>\$2,394,488</b> | <b>\$4,568,392</b> | <b>(\$2,173,904)</b>           | <b>✓</b>                      |

## FINANCIAL STATEMENT ANALYSIS - MONTHLY

|                                                    | BUDGET - ALL        | FUNDS              |                        |                  | MAY 31, 2019       |                     | PAGE 5              |
|----------------------------------------------------|---------------------|--------------------|------------------------|------------------|--------------------|---------------------|---------------------|
|                                                    | GENERAL             | AMBULANCE          | GENERAL +<br>AMBULANCE | DISPATCH         | PENSION            | CAPITAL<br>PROJECTS | TOTAL               |
| <b>REVENUES</b>                                    |                     |                    |                        |                  |                    |                     |                     |
| Tax collections                                    | \$10,041,398        | \$3,001,387        | \$13,042,785           | \$502,517        | \$998,176          |                     | \$14,543,478        |
| Building and other permits                         | 110,000             |                    | 110,000                |                  |                    |                     | 110,000             |
| Ambulance fees, net                                |                     | 725,000            | 725,000                |                  |                    |                     | 725,000             |
| Interest                                           | 70,000              | 30,000             | 100,000                | 8,000            |                    | 250,000             | 358,000             |
| Miscellaneous revenue                              | 8,000               | 500                | 8,500                  |                  | 0                  | 18,000,000          | 18,008,500          |
| Rental income                                      | 8,700               |                    | 8,700                  |                  |                    |                     | 8,700               |
| Financing Source - Loan Proceeds                   | 0                   |                    | 0                      |                  |                    |                     | 0                   |
| <b>TOTAL REVENUES</b>                              | <b>\$10,238,098</b> | <b>\$3,756,887</b> | <b>\$13,994,985</b>    | <b>\$510,517</b> | <b>\$998,176</b>   | <b>\$18,250,000</b> | <b>\$33,753,678</b> |
| <b>EXPENDITURES</b>                                |                     |                    |                        |                  |                    |                     |                     |
| Bank service charges                               | \$1,000             | \$1,500            | \$2,500                |                  |                    |                     | \$2,500             |
| Building maintenance                               | 47,179              | 20,219             | 67,398                 |                  |                    |                     | 67,398              |
| Depreciated assets - capital assets                | 244,000             | 0                  | 244,000                | 0                |                    | \$1,285,200         | 1,529,200           |
| Doctors fees & medical exams                       | 17,500              | 7,500              | 25,000                 |                  |                    |                     | 25,000              |
| Dues and subscriptions                             | 15,769              | 5,594              | 21,363                 |                  |                    |                     | 21,363              |
| Election expenses                                  | 10,500              | 4,500              | 15,000                 |                  |                    |                     | 15,000              |
| Equipment maintenance & expensed                   | 118,375             | 78,400             | 196,775                |                  |                    |                     | 196,775             |
| Equipment purchases and replacement                | 0                   | 0                  | 0                      |                  |                    |                     | 0                   |
| Gasoline and oil                                   | 42,350              | 18,150             | 60,500                 |                  |                    |                     | 60,500              |
| Insurance - employee - medical & dental            | 1,328,378           | 568,448            | 1,894,826              |                  |                    |                     | 1,894,826           |
| Insurance - general                                | 269,850             | 115,650            | 385,500                |                  |                    |                     | 385,500             |
| 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              | 0                   | 0                  | 0                      |                  |                    |                     | 0                   |
| Office supplies and expenses                       | 23,065              | 9,885              | 32,950                 |                  |                    |                     | 32,950              |
| Payroll taxes                                      | 350,000             | 150,000            | 500,000                |                  |                    |                     | 500,000             |
| Professional fees & services                       | 118,300             | 105,700            | 224,000                |                  |                    |                     | 224,000             |
| Rental Management Fee/repairs                      | 3,500               | 0                  | 3,500                  |                  |                    |                     | 3,500               |
| Salaries                                           | 4,758,643           | 1,970,760          | 6,729,403              |                  |                    |                     | 6,729,403           |
| Salaries - OT                                      | 0                   | 0                  | 0                      |                  |                    |                     | 0                   |
| Supplies - cleaning & laundry                      | 11,900              | 5,100              | 17,000                 |                  |                    |                     | 17,000              |
| Training and education                             | 59,695              | 43,635             | 103,330                |                  |                    |                     | 103,330             |
| Uniforms                                           | 115,145             | 47,205             | 162,350                |                  |                    |                     | 162,350             |
| Utilities                                          | 38,850              | 18,650             | 55,500                 | 112,650          |                    |                     | 168,150             |
| Vehicle maintenance & repairs                      | 102,925             | 19,100             | 122,025                |                  |                    |                     | 122,025             |
| Work Comp Claims                                   | 3,500               | 1,500              | 5,000                  |                  |                    |                     | 5,000               |
| Dispatch - CCE-911                                 |                     |                    |                        | 359,000          |                    |                     | 359,000             |
| Pension Contribution                               |                     |                    |                        |                  | 1,498,176          |                     | 1,498,176           |
| <b>TOTAL EXPENDITURES</b>                          | <b>\$7,691,319</b>  | <b>\$3,195,451</b> | <b>\$10,886,770</b>    | <b>\$471,650</b> | <b>\$1,498,176</b> | <b>\$1,285,200</b>  | <b>\$14,141,796</b> |
| <b>REVENUES OVER EXPENDITURES</b>                  |                     |                    |                        |                  |                    |                     |                     |
| <b>(EXPENDITURES OVER REVENUES)</b>                | <b>\$2,546,779</b>  | <b>\$561,436</b>   | <b>\$3,108,215</b>     | <b>\$38,867</b>  | <b>(\$500,000)</b> | <b>\$16,964,800</b> | <b>\$19,811,882</b> |
| <b>General/Ambulance/Pension Overhead Transfer</b> | <b>(\$500,000)</b>  |                    | <b>(\$500,000)</b>     |                  | <b>\$500,000</b>   |                     | <b>\$0</b>          |
| <b>USE OF DISTRICT RESERVES</b>                    | <b>\$0</b>          | <b>\$0</b>         | <b>\$0</b>             | <b>\$0</b>       | <b>\$0</b>         |                     | <b>\$0</b>          |
| <b>REVENUES OVER EXPENDITURES</b>                  |                     |                    |                        |                  |                    |                     |                     |
| <b>(EXPENDITURES OVER REVENUES)</b>                | <b>\$2,046,779</b>  | <b>\$561,436</b>   | <b>\$2,608,215</b>     | <b>\$38,867</b>  | <b>\$0</b>         | <b>\$16,964,800</b> | <b>\$19,811,882</b> |

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

|                                                            | ACTUAL - ALL FUNDS |             |                        |           | MAY 31, 2019 |                     | PAGE 6       |
|------------------------------------------------------------|--------------------|-------------|------------------------|-----------|--------------|---------------------|--------------|
|                                                            | GENERAL            | AMBULANCE   | GENERAL +<br>AMBULANCE | DISPATCH  | PENSION      | CAPITAL<br>PROJECTS | TOTAL        |
| REVENUES                                                   |                    |             |                        |           |              |                     |              |
| Tax collections                                            | \$4,848,382        | \$1,390,377 | \$6,038,759            | \$233,070 | \$462,127    |                     | \$6,733,956  |
| Building and other permits                                 | 120,298            |             | 120,298                |           |              |                     | 120,298      |
| Ambulance fees, net                                        |                    | 445,834     | 445,834                |           |              |                     | 445,834      |
| Interest                                                   | 87,325             | 27,900      | 115,225                | 4,659     | 2,603        | 109,829             | 232,316      |
| Miscellaneous revenue                                      | 857                | 0           | 857                    |           | 0            |                     | 857          |
| Rental income                                              | 5,825              |             | 5,825                  |           |              | 21,235,838          | 21,236,695   |
| Lease expenses - principal & interest                      | 0                  |             | 0                      |           |              |                     | 5,825        |
|                                                            |                    |             |                        |           |              |                     | 0            |
| TOTAL REVENUES                                             | \$4,862,687        | \$1,864,111 | \$6,726,798            | \$237,729 | \$464,730    | \$21,345,667        | \$28,774,924 |
| EXPENDITURES                                               |                    |             |                        |           |              |                     |              |
| Bank service charges                                       | \$55               | \$285       | \$340                  |           |              |                     | \$340        |
| Building maintenance                                       | 12,368             | 5,301       | 17,669                 |           |              |                     | 17,669       |
| Depreciated assets - capital assets                        | 243,421            | 0           | 243,421                | 0         |              | \$1,348,753         | 1,592,174    |
| Doctors fees & medical exams                               | 1,095              | 469         | 1,564                  |           |              |                     | 1,564        |
| Dues and subscriptions                                     | 2,359              | 990         | 3,349                  |           |              |                     | 3,349        |
| Election expenses                                          | 3                  | 1           | 4                      |           |              |                     | 4            |
| Equipment maintenance & expensed                           | 43,827             | 35,896      | 79,723                 |           |              |                     | 79,723       |
| Equipment purchases and replacement                        | 3,831              | 0           | 3,831                  |           |              |                     | 3,831        |
| Gasoline and oil                                           | 15,859             | 6,797       | 22,656                 |           |              |                     | 22,656       |
| Insurance - employee - medical & dental                    | 479,084            | 207,525     | 686,609                |           |              |                     | 686,609      |
| Insurance - general                                        | 14,651             | 6,279       | 20,930                 |           |              |                     | 20,930       |
| Mortgage interest payments/expense                         | 0                  |             | 0                      |           |              |                     | 0            |
| Miscellaneous expenses                                     | 2,496              | 1,032       | 3,528                  |           |              |                     | 3,528        |
| Lease expenses - principal & interest                      | 0                  | 0           | 0                      |           |              |                     | 0            |
| Office supplies and expenses                               | 4,150              | 2,087       | 6,237                  |           |              |                     | 6,237        |
| Payroll taxes                                              | 145,243            | 60,162      | 205,405                |           |              |                     | 205,405      |
| Professional fees & services                               | 28,585             | 79,425      | 107,990                |           |              |                     | 107,990      |
| Rental Management Fee/repairs                              | 658                | 0           | 658                    |           |              |                     | 658          |
| Salaries                                                   | 1,926,227          | 797,843     | 2,724,070              |           |              |                     | 2,724,070    |
| Salaries - OT                                              | 0                  | 0           | 0                      |           |              |                     | 0            |
| Supplies - cleaning & laundry                              | 4,960              | 2,128       | 7,086                  |           |              |                     | 7,086        |
| Training and education                                     | 20,295             | 17,156      | 37,451                 |           |              |                     | 37,451       |
| Uniforms                                                   | 29,640             | 12,703      | 42,343                 |           |              |                     | 42,343       |
| Utilities                                                  | 14,301             | 6,128       | 20,427                 | 25,884    |              |                     | 46,311       |
| Vehicle maintenance & repairs                              | 70,463             | 25,265      | 95,728                 |           |              |                     | 95,728       |
| Work Comp Claims                                           | 834                | 357         | 1,191                  |           |              |                     | 1,191        |
| Dispatch - CCE-911                                         |                    |             | 0                      | 177,755   |              |                     | 177,755      |
|                                                            |                    |             |                        |           |              |                     |              |
| TOTAL EXPENDITURES                                         | \$3,064,485        | \$1,267,825 | 4,332,310              | \$203,639 | \$0          | \$1,348,753         | \$5,884,702  |
| REVENUES OVER EXPENDITURES<br>(EXPENDITURES OVER REVENUES) | \$1,798,202        | \$596,286   | \$2,394,488            | \$34,090  | \$464,730    | \$19,996,914        | \$22,890,222 |
| General/Ambulance/Pension Overhead Transfer                | (\$500,000)        | \$0         | (\$500,000)            | \$0       | \$0          |                     | (\$500,000)  |
| USE OF DISTRICT RESERVES                                   | \$0                | \$0         | \$0                    | \$0       |              | \$0                 | \$0          |
| REVENUES OVER EXPENDITURES<br>(EXPENDITURES OVER REVENUES) | \$1,298,202        | \$596,286   | \$1,894,488            | \$34,090  | \$464,730    | \$19,996,914        | \$22,390,222 |

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

|                                         | BUDGET TO ACTUAL - ALL FUNDS |                      |                        |                    |                    |                     |                      |
|-----------------------------------------|------------------------------|----------------------|------------------------|--------------------|--------------------|---------------------|----------------------|
|                                         | OVER (UNDER) BUDGET          |                      |                        |                    |                    |                     |                      |
|                                         |                              |                      |                        |                    | MAY 31, 2019       |                     | PAGE 7               |
|                                         | GENERAL                      | AMBULANCE            | GENERAL +<br>AMBULANCE | DISPATCH           | PENSION            | CAPITAL<br>PROJECTS | TOTAL                |
| <b>REVENUES</b>                         |                              |                      |                        |                    |                    |                     |                      |
| Tax collections                         | (\$5,393,016)                | (\$1,611,010)        | (\$7,004,026)          | (\$269,447)        | (\$536,049)        | \$0                 | (\$7,809,522)        |
| Building and other permits              | 10,298                       | 0                    | 10,298                 | 0                  | 0                  | 0                   | 10,298               |
| Ambulance fees, net                     | 0                            | (279,166)            | (279,166)              | 0                  | 0                  | 0                   | (279,166)            |
| Interest                                | 17,325                       | (2,100)              | 15,225                 | (3,341)            | 2,603              | (140,171)           | (125,684)            |
| Miscellaneous revenue                   | (7,143)                      | (500)                | (7,643)                | 0                  | 0                  | 3,235,838           | 3,228,195            |
| Rental income                           | (2,875)                      | 0                    | (2,875)                | 0                  | 0                  | 0                   | (2,875)              |
| Financing Source - Loan Proceeds        | 0                            | 0                    | 0                      | 0                  | 0                  | 0                   | 0                    |
| <b>TOTAL REVENUES</b>                   | <b>(\$5,375,411)</b>         | <b>(\$1,892,776)</b> | <b>(\$7,268,187)</b>   | <b>(\$272,788)</b> | <b>(\$533,446)</b> | <b>\$3,095,667</b>  | <b>(\$4,978,754)</b> |
| <b>EXPENDITURES</b>                     |                              |                      |                        |                    |                    |                     |                      |
| Bank service charges                    | (\$945)                      | (\$1,215)            | (\$2,160)              | \$0                | \$0                | \$0                 | (\$2,160)            |
| Building maintenance                    | (34,811)                     | (14,918)             | (49,729)               | 0                  | 0                  | 0                   | (49,729)             |
| Depreciated assets - capital assets     | (579)                        | 0                    | (579)                  | 0                  | 0                  | 63,553              | 62,974               |
| Doctors fees & medical exams            | (16,405)                     | (7,031)              | (23,436)               | 0                  | 0                  | 0                   | (23,436)             |
| Dues and subscriptions                  | (13,410)                     | (4,604)              | (18,014)               | 0                  | 0                  | 0                   | (18,014)             |
| Election expenses                       | (10,497)                     | (4,499)              | (14,996)               | 0                  | 0                  | 0                   | (14,996)             |
| Equipment maintenance & expensed        | (74,448)                     | (42,504)             | (116,952)              | 0                  | 0                  | 0                   | (116,952)            |
| Equipment purchases and replacement     | 3,831                        | 0                    | 3,831                  | 0                  | 0                  | 0                   | 3,831                |
| Gasoline and oil                        | (28,481)                     | (11,353)             | (37,844)               | 0                  | 0                  | 0                   | (37,844)             |
| Insurance - employee - medical & dental | (847,294)                    | (360,923)            | (1,208,217)            | 0                  | 0                  | 0                   | (1,208,217)          |
| Insurance - general                     | (255,199)                    | (109,371)            | (364,570)              | 0                  | 0                  | 0                   | (364,570)            |
| Mortgage Interest payments/expense      | (3,920)                      | (1,680)              | (5,600)                | 0                  | 0                  | 0                   | (5,600)              |
| Miscellaneous expenses                  | (6,479)                      | (3,243)              | (9,722)                | 0                  | 0                  | 0                   | (9,722)              |
| Lease expenses - principal & interest   | 0                            | 0                    | 0                      | 0                  | 0                  | 0                   | 0                    |
| Office supplies and expenses            | (18,915)                     | (7,798)              | (26,713)               | 0                  | 0                  | 0                   | (26,713)             |
| Payroll taxes                           | (204,757)                    | (89,838)             | (294,595)              | 0                  | 0                  | 0                   | (294,595)            |
| Professional fees & services            | (89,735)                     | (28,275)             | (118,010)              | 0                  | 0                  | 0                   | (118,010)            |
| Rental Management Fee/repairs           | (2,842)                      | 0                    | (2,842)                | 0                  | 0                  | 0                   | (2,842)              |
| Salaries                                | (2,832,416)                  | (1,172,917)          | (4,005,333)            | 0                  | 0                  | 0                   | (4,005,333)          |
| Salaries - OT                           | 0                            | 0                    | 0                      | 0                  | 0                  | 0                   | 0                    |
| Supplies - cleaning & laundry           | (6,940)                      | (2,974)              | (9,914)                | 0                  | 0                  | 0                   | (9,914)              |
| Training and education                  | (39,400)                     | (26,479)             | (65,879)               | 0                  | 0                  | 0                   | (65,879)             |
| Uniforms                                | (85,505)                     | (34,502)             | (120,007)              | 0                  | 0                  | 0                   | (120,007)            |
| Utilities                               | (24,549)                     | (10,524)             | (35,073)               | (88,766)           | 0                  | 0                   | (121,839)            |
| Vehicle maintenance & repairs           | (32,482)                     | 6,165                | (26,297)               | 0                  | 0                  | 0                   | (26,297)             |
| Work Comp Claims                        | (2,668)                      | (1,143)              | (3,809)                | 0                  | 0                  | 0                   | (3,809)              |
| Dispatch - CCE-911                      | 0                            | 0                    | 0                      | (181,245)          | 0                  | 0                   | (181,245)            |
| <b>TOTAL EXPENDITURES</b>               | <b>(\$4,626,834)</b>         | <b>(\$1,927,626)</b> | <b>(\$6,554,460)</b>   | <b>(\$268,011)</b> | <b>\$0</b>         | <b>\$63,553</b>     | <b>(\$6,758,918)</b> |
| <b>REVENUES OVER EXPENDITURES</b>       |                              |                      |                        |                    |                    |                     |                      |
| <b>(EXPENDITURES OVER REVENUES)</b>     | <b>(\$748,577)</b>           | <b>\$34,850</b>      | <b>(\$713,727)</b>     | <b>(\$4,777)</b>   | <b>(\$533,446)</b> | <b>\$3,032,114</b>  | <b>\$1,780,164</b>   |



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

|                                                            | BUDGET TO ACTUAL - ALL FUNDS |           |           |          |         |                     |           |
|------------------------------------------------------------|------------------------------|-----------|-----------|----------|---------|---------------------|-----------|
|                                                            | PERCENT OF BUDGET USED       |           |           |          |         | MAY 31, 2019        | PAGE 8    |
|                                                            |                              |           | GENERAL + |          |         |                     |           |
|                                                            | GENERAL                      | AMBULANCE | AMBULANCE | DISPATCH | PENSION | CAPITAL<br>PROJECTS | TOTAL     |
| REVENUES                                                   |                              |           |           |          |         |                     |           |
| Tax collections                                            | 46.29%                       | ✓ 46.32%  | 46.30%    | ✓ 46.38% | 46.30%  |                     | 46.30%    |
| Building and other permits                                 | 109.36%                      | ✓         | 109.36%   | ✓        |         |                     | 109.36%   |
| Ambulance fees, net                                        |                              | 61.49%    | ✓ 61.49%  | ✓        |         |                     | 61.49%    |
| Interest                                                   | 124.76%                      | 93.00%    | 115.23%   | 58.24%   |         | 43.93%              | 64.89%    |
| Miscellaneous revenue                                      | 10.71%                       | 0.00%     | 10.08%    |          |         | 117.98%             | 117.93%   |
| Rental income                                              | 66.95%                       |           | 66.95%    |          |         |                     | 66.95%    |
| Financing Source - Loan Proceeds                           |                              |           |           |          |         |                     |           |
| TOTAL REVENUES                                             | 47.60%                       | 49.62%    | 48.07%    | 46.67%   | 46.66%  | 116.96%             | 85.25%    |
| EXPENDITURES                                               |                              |           |           |          |         |                     |           |
| Bank service charges                                       | 5.50%                        |           | 13.60%    |          |         |                     | 13.60%    |
| Building maintenance                                       | 26.22%                       | ✓ 26.22%  | 26.22%    | ✓        |         |                     | 26.22%    |
| Depreciated assets - capital assets                        | 99.76%                       | ✓         | 99.76%    | ✓        |         | 104.94%             | ✓ 104.12% |
| Doctors fees & medical exams                               | 6.26%                        | 6.25%     | 6.26%     |          |         |                     | 6.26%     |
| Dues and subscriptions                                     | 14.96%                       | 17.70%    | 15.68%    |          |         |                     | 15.68%    |
| Election expenses                                          | 0.03%                        | 0.02%     | 0.03%     |          |         |                     | 0.03%     |
| Equipment maintenance & expensed                           | 37.11%                       | 46.79%    | ✓ 40.57%  |          |         |                     | 40.57%    |
| Equipment purchases and replacement                        |                              |           |           |          |         |                     |           |
| Gasoline and oil                                           | 37.45%                       | 37.45%    | 37.45%    |          |         |                     | 37.45%    |
| Insurance - employee - medical & dental                    | 36.12%                       | 36.51%    | 36.24%    |          |         |                     | 36.24%    |
| Insurance - general                                        | 5.43%                        | 5.43%     | 5.43%     |          |         |                     | 5.43%     |
| Mortgage Interest payments/expense                         | 0.00%                        | 0.00%     | 0.00%     |          |         |                     | 0.00%     |
| Miscellaneous expenses                                     | 27.81%                       | 24.14%    | 26.63%    |          |         |                     | 26.63%    |
| Lease expenses - principal & interest                      |                              |           |           |          |         |                     |           |
| Office supplies and expenses                               | 17.99%                       | 21.11%    | 18.93%    |          |         |                     | 18.93%    |
| Payroll taxes                                              | 41.50%                       | 40.11%    | ✓ 41.08%  | ✓        |         |                     | 41.08%    |
| Professional fees & services                               | 24.15%                       | 75.14%    | ✓ 48.21%  | ✓        |         |                     | 48.21%    |
| Rental Management Fee/repairs                              | 18.80%                       |           | 18.80%    |          |         |                     | 18.80%    |
| Salaries                                                   | 40.48%                       | 40.48%    | 40.48%    |          |         |                     | 40.48%    |
| Salaries - OT                                              |                              |           |           |          |         |                     |           |
| Supplies - cleaning & laundry                              | 41.68%                       | 41.69%    | 41.68%    |          |         |                     | 41.68%    |
| Training and education                                     | 34.00%                       | 39.32%    | 36.24%    |          |         |                     | 36.24%    |
| Uniforms                                                   | 25.74%                       | 26.91%    | 26.08%    |          |         |                     | 26.08%    |
| Utilities                                                  | 36.81%                       | ✓ 36.79%  | ✓ 36.81%  | ✓ 22.98% |         |                     | 27.54%    |
| Vehicle maintenance & repairs                              | 68.46%                       | ✓ 132.28% | ✓ 78.45%  | ✓        |         |                     | 78.45%    |
| Work Comp Claims                                           | 23.83%                       | 23.80%    | 23.82%    |          |         |                     | 23.82%    |
| Dispatch - CCE-911                                         |                              |           |           | 49.51%   | ✓       |                     | 49.51%    |
| TOTAL EXPENDITURES                                         | 39.84%                       | ✓ 39.68%  | ✓ 39.79%  | ✓ 43.18% | ✓ 0.00% | 104.94%             | 41.61%    |
| REVENUES OVER EXPENDITURES<br>(EXPENDITURES OVER REVENUES) |                              |           |           |          |         |                     |           |

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

| GENERAL FUND                                       |                    |                     | MAY 31, 2019           | PAGE 9         |
|----------------------------------------------------|--------------------|---------------------|------------------------|----------------|
|                                                    | ACTUAL             | BUDGET              | OVER (UNDER)<br>BUDGET | % OF<br>BUDGET |
| <b>REVENUES</b>                                    |                    |                     |                        |                |
| Tax collections                                    | \$4,648,382        | \$10,041,398        | (\$5,393,016)          | 46.29%         |
| Building and other permits                         | 120,298            | 110,000             | 10,298                 | 109.36%        |
| Interest                                           | 87,325             | 70,000              | 17,325                 | 124.75%        |
| Miscellaneous revenue                              | 857                | 8,000               | (7,143)                | 10.71%         |
| Rental income                                      | 5,825              | 8,700               | (2,875)                | 66.95%         |
| Financing Source - Loan Proceeds                   | 0                  | 0                   | 0                      |                |
| <b>TOTAL REVENUES</b>                              | <b>\$4,862,687</b> | <b>\$10,238,098</b> | <b>(\$5,375,411)</b>   | <b>47.50%</b>  |
| <b>EXPENDITURES</b>                                |                    |                     |                        |                |
| Bank service charges                               | \$55               | \$1,000             | (\$945)                | 5.50%          |
| Building maintenance                               | 12,368             | 47,179              | (34,811)               | 26.22%         |
| Depreciated assets - capital assets                | 243,421            | 244,000             | (579)                  | 99.76%         |
| Doctors fees & medical exams                       | 1,095              | 17,500              | (16,405)               | 6.26%          |
| Dues and subscriptions                             | 2,359              | 15,769              | (13,410)               | 14.96%         |
| Election expenses                                  | 3                  | 10,500              | (10,497)               | 0.03%          |
| Equipment maintenance & expensed                   | 43,927             | 118,375             | (74,448)               | 37.11%         |
| Equipment purchases and replacement                | 3,831              | 0                   | 3,831                  |                |
| Gasoline and oil                                   | 15,859             | 42,350              | (26,491)               | 37.45%         |
| Insurance - employee - medical & dental            | 479,084            | 1,326,378           | (847,294)              | 36.12%         |
| Insurance - general                                | 14,651             | 269,850             | (255,199)              | 5.43%          |
| Mortgage interest payments/expense                 | 0                  | 3,920               | (3,920)                | 0.00%          |
| Miscellaneous expenses                             | 2,496              | 8,975               | (6,479)                | 27.81%         |
| Lease expenses - principal & interest              |                    | 0                   | 0                      |                |
| Office supplies and expenses                       | 4,150              | 23,065              | (18,915)               | 17.99%         |
| Payroll taxes                                      | 145,243            | 350,000             | (204,757)              | 41.50%         |
| Professional fees & services                       | 28,565             | 118,300             | (89,735)               | 24.15%         |
| Rental Management Fee/repairs                      | 658                | 3,500               | (2,842)                | 18.80%         |
| Salaries                                           | 1,926,227          | 4,758,643           | (2,832,416)            | 40.48%         |
| Salaries - OT                                      |                    | 0                   | 0                      |                |
| Supplies - cleaning & laundry                      | 4,960              | 11,900              | (6,940)                | 41.68%         |
| Training and education                             | 20,295             | 59,695              | (39,400)               | 34.00%         |
| Uniforms                                           | 29,640             | 115,145             | (85,505)               | 25.74%         |
| Utilities                                          | 14,301             | 38,850              | (24,549)               | 36.81%         |
| Vehicle maintenance & repairs                      | 70,463             | 102,925             | (32,462)               | 68.46%         |
| Work Comp Claims                                   | 834                | 3,500               | (2,666)                | 23.83%         |
| <b>TOTAL EXPENDITURES</b>                          | <b>\$3,064,485</b> | <b>\$7,691,319</b>  | <b>(\$4,626,834)</b>   | <b>39.84%</b>  |
| <b>REVENUES OVER EXPENDITURES</b>                  |                    |                     |                        |                |
| <b>(EXPENDITURES OVER REVENUES)</b>                | <b>\$1,798,202</b> | <b>\$2,546,779</b>  | <b>(748,577)</b>       | <b>70.61%</b>  |
| <b>General/Ambulance/Pension Overhead Transfer</b> | <b>(\$500,000)</b> | <b>(\$500,000)</b>  | <b>\$0</b>             |                |
| <b>TOTAL OVERHEAD TRANSFERS</b>                    | <b>(\$500,000)</b> | <b>(\$500,000)</b>  | <b>\$0</b>             |                |
| <b>USE OF DISTRICT RESERVES</b>                    | <b>0</b>           | <b>\$0</b>          |                        |                |
| <b>REVENUES OVER EXPENDITURES</b>                  |                    |                     |                        |                |
| <b>(EXPENDITURES OVER REVENUES)</b>                | <b>\$1,298,202</b> | <b>\$2,046,779</b>  | <b>(\$748,577)</b>     | <b>\$0</b>     |

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

| AMBULANCE FUND                                                     |                    |                    | MAY 31, 2019           | PAGE 10        |
|--------------------------------------------------------------------|--------------------|--------------------|------------------------|----------------|
|                                                                    | ACTUAL             | BUDGET             | OVER (UNDER)<br>BUDGET | % OF<br>BUDGET |
| <b>REVENUES</b>                                                    |                    |                    |                        |                |
| Tax collections                                                    | \$1,390,377        | \$3,001,387        | (\$1,611,010)          | 46.32%         |
| Ambulance fees, net                                                | 445,834            | 725,000            | (279,166)              | 61.49%         |
| Interest                                                           | 27,900             | 30,000             | (2,100)                | 93.00%         |
| Miscellaneous revenue                                              | 0                  | 500                | (500)                  | 0.00%          |
| <b>TOTAL REVENUES</b>                                              | <b>\$1,864,111</b> | <b>\$3,756,887</b> | <b>(\$1,892,776)</b>   | <b>49.62%</b>  |
| <b>EXPENDITURES</b>                                                |                    |                    |                        |                |
| Bank service charges                                               | \$285              | \$1,500            | (\$1,215)              | 19.00%         |
| Building maintenance                                               | 5,301              | 20,219             | (14,918)               | 26.22%         |
| Depreciated assets - capital assets                                | 0                  | 0                  | 0                      |                |
| Doctors fees & medical exams                                       | 469                | 7,500              | (7,031)                | 6.25%          |
| Dues and subscriptions                                             | 990                | 5,594              | (4,604)                | 17.70%         |
| Election expenses                                                  | 1                  | 4,500              | (4,499)                | 0.02%          |
| Equipment maintenance & expensed                                   | 35,896             | 78,400             | (42,504)               | 45.79%         |
| Equipment purchases and replacement                                |                    | 0                  | 0                      |                |
| Gasoline and oil                                                   | 6,797              | 18,150             | (11,353)               | 37.45%         |
| Insurance - employee - medical & dental                            | 207,525            | 668,448            | (360,923)              | 36.51%         |
| Insurance - general                                                | 6,279              | 115,650            | (109,371)              | 5.43%          |
| Mortgage interest payments/expense                                 |                    | 1,680              | (1,680)                | 0.00%          |
| Miscellaneous expenses                                             | 1,032              | 4,275              | (3,243)                | 24.14%         |
| Lease expenses - principal & interest                              |                    | 0                  | 0                      |                |
| Office supplies and expenses                                       | 2,087              | 9,885              | (7,798)                | 21.11%         |
| Payroll taxes                                                      | 60,162             | 150,000            | (89,838)               | 40.11%         |
| Professional fees & services                                       | 79,425             | 105,700            | (26,275)               | 75.14%         |
| Rental Management Fee/repairs                                      |                    | 0                  | 0                      |                |
| Salaries                                                           | 797,843            | 1,970,760          | (1,172,917)            | 40.48%         |
| Salaries - OT                                                      |                    | 0                  | 0                      |                |
| Supplies - cleaning & laundry                                      | 2,126              | 5,100              | (2,974)                | 41.69%         |
| Training and education                                             | 17,166             | 43,635             | (26,479)               | 39.32%         |
| Uniforms                                                           | 12,703             | 47,205             | (34,502)               | 26.91%         |
| Utilities                                                          | 6,126              | 16,650             | (10,524)               | 36.79%         |
| Vehicle maintenance & repairs                                      | 25,265             | 19,100             | 6,165                  | 132.28%        |
| Work Comp Claims                                                   | 357                | 1,500              | (1,143)                | 23.80%         |
| <b>TOTAL EXPENDITURES</b>                                          | <b>\$1,267,825</b> | <b>\$3,195,451</b> | <b>(\$1,927,626)</b>   | <b>39.68%</b>  |
| <b>REVENUES OVER EXPENDITURES<br/>(EXPENDITURES OVER REVENUES)</b> | <b>\$596,286</b>   | <b>\$561,436</b>   | <b>\$34,850</b>        | <b>0.00%</b>   |
| <b>General/Ambulance Overhead Transfer</b>                         |                    |                    | <b>0</b>               |                |
| <b>USE OF DISTRICT RESERVES</b>                                    | <b>0</b>           |                    |                        |                |
| <b>REVENUES OVER EXPENDITURES<br/>(EXPENDITURES OVER REVENUES)</b> | <b>\$596,286</b>   | <b>\$561,436</b>   | <b>\$34,850</b>        | <b>\$0</b>     |

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

|                                                                    |                    |                    |                                |                        |
|--------------------------------------------------------------------|--------------------|--------------------|--------------------------------|------------------------|
| <b>PENSION FUND</b>                                                |                    |                    | <b>MAY 31, 2019</b>            | <b>PAGE 11</b>         |
|                                                                    |                    |                    |                                |                        |
|                                                                    | <b>ACTUAL</b>      | <b>BUDGET</b>      | <b>OVER (UNDER)<br/>BUDGET</b> | <b>% OF<br/>BUDGET</b> |
| <b>REVENUES</b>                                                    |                    |                    |                                |                        |
| Tax collections                                                    | \$462,127          | \$998,176          | (\$536,049)                    | 46.30%                 |
| Interest                                                           | 2,603              |                    | 2,603                          |                        |
| General Fund - additional contribution                             | 0                  | 0                  | 0                              |                        |
| <b>TOTAL REVENUES</b>                                              | <b>\$464,730</b>   | <b>\$998,176</b>   | <b>(\$533,446)</b>             | <b>46.56%</b>          |
| <b>EXPENDITURES</b>                                                |                    |                    |                                |                        |
| Pension Fund                                                       | \$1,300,347        | \$1,498,176        | (\$197,829)                    | 86.80%                 |
| <b>TOTAL EXPENDITURES</b>                                          | <b>\$1,300,347</b> | <b>\$1,498,176</b> | <b>(\$197,829)</b>             | <b>86.80%</b>          |
| <b>REVENUES OVER EXPENDITURES<br/>(EXPENDITURES OVER REVENUES)</b> | <b>(\$835,617)</b> | <b>(\$500,000)</b> | <b>(\$335,617)</b>             |                        |
| <b>TRANSFER FROM GENERAL FUND</b>                                  | <b>\$500,000</b>   | <b>\$500,000</b>   | <b>\$0</b>                     | <b>100.00%</b>         |
| <b>REVENUES OVER EXPENDITURES<br/>(EXPENDITURES OVER REVENUES)</b> | <b>(\$335,617)</b> | <b>\$0</b>         |                                |                        |

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

|                                                                    |                  |                  |                        |                |
|--------------------------------------------------------------------|------------------|------------------|------------------------|----------------|
| DISPATCH FUND                                                      |                  |                  | MAY 31, 2019           | PAGE 12        |
|                                                                    |                  |                  |                        |                |
|                                                                    | ACTUAL           | BUDGET           | OVER (UNDER)<br>BUDGET | % OF<br>BUDGET |
| <b>REVENUES</b>                                                    |                  |                  |                        |                |
| Tax collections                                                    | \$233,070        | \$502,517        | (\$269,447)            | 46.38%         |
| Interest                                                           | 4,659            | 8,000            | (3,341)                | 58.24%         |
| <b>TOTAL REVENUES</b>                                              | <b>\$237,729</b> | <b>\$510,517</b> | <b>(\$272,788)</b>     | <b>46.57%</b>  |
| <b>EXPENDITURES</b>                                                |                  |                  |                        |                |
| Dispatching fees                                                   | \$177,755        | \$359,000        | (\$181,245)            | 49.51%         |
| Telephone                                                          | 25,884           | 112,650          | (86,766)               | 22.98%         |
| Communication expenses                                             | 0                | 0                | 0                      |                |
| Depreciated assets                                                 | 0                | 0                | 0                      |                |
| Auditing expense                                                   | 0                |                  | 0                      |                |
| <b>TOTAL EXPENDITURES</b>                                          | <b>\$203,639</b> | <b>\$471,650</b> | <b>(\$268,011)</b>     | <b>43.18%</b>  |
| <b>REVENUES OVER EXPENDITURES<br/>(EXPENDITURES OVER REVENUES)</b> | <b>\$34,090</b>  | <b>\$38,867</b>  | <b>(\$4,777)</b>       |                |
| <b>USE OF DISTRICT RESERVES/TRANSFERS</b>                          | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>             |                |
| <b>REVENUES OVER EXPENDITURES<br/>(EXPENDITURES OVER REVENUES)</b> | <b>\$34,090</b>  | <b>\$38,867</b>  | <b>\$0</b>             | <b>\$0</b>     |

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

| CAPITAL PROJECTS FUND                                              |                     |                     | MAY 31, 2019           | PAGE 13        |
|--------------------------------------------------------------------|---------------------|---------------------|------------------------|----------------|
|                                                                    | ACTUAL              | BUDGET              | OVER (UNDER)<br>BUDGET | % OF<br>BUDGET |
| <b>REVENUES</b>                                                    |                     |                     |                        |                |
| Bond Proceeds                                                      | \$21,235,838        | \$18,000,000        | \$3,235,838            | 117.98%        |
| Interest                                                           | 109,829             | 250,000             | (\$140,171)            | 43.93%         |
| <b>TOTAL REVENUES</b>                                              | <b>\$21,345,667</b> | <b>\$18,250,000</b> | <b>\$3,095,667</b>     | <b>116.96%</b> |
| <b>EXPENDITURES</b>                                                |                     |                     |                        |                |
| Depreciated Assets                                                 |                     |                     |                        |                |
| Equipment Purchased/Improvements                                   | \$1,348,753         | \$1,285,200         | \$63,553               | 104.94%        |
| Professional Fees                                                  |                     |                     | 0                      |                |
| Building Improvements                                              |                     |                     | 0                      |                |
| Lease Expenses                                                     |                     |                     | 0                      |                |
| Uniforms/Turnout gear                                              |                     |                     | 0                      |                |
| Communications                                                     |                     |                     | 0                      |                |
| <b>TOTAL EXPENDITURES</b>                                          | <b>\$1,348,753</b>  | <b>\$1,285,200</b>  | <b>\$63,553</b>        |                |
| <b>REVENUES OVER EXPENDITURES<br/>(EXPENDITURES OVER REVENUES)</b> | <b>\$19,996,914</b> | <b>\$16,964,800</b> | <b>\$3,032,114</b>     |                |
| <b>USE OF DISTRICT RESERVES/TRANSFERS</b>                          | <b>\$0</b>          |                     | <b>\$0</b>             |                |
| <b>REVENUES OVER EXPENDITURES<br/>(EXPENDITURES OVER REVENUES)</b> | <b>\$19,996,914</b> | <b>\$16,964,800</b> | <b>\$0</b>             | <b>\$0</b>     |

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

|                                                | GENERAL FUND |             | MAY 31, 2019   | PAGE 14       |
|------------------------------------------------|--------------|-------------|----------------|---------------|
|                                                | 2019         | 2018        |                |               |
|                                                | ACTUAL       | ACTUAL      | 2019 - 2018 \$ | 2019 - 2018 % |
|                                                |              |             | OVER (UNDER)   | OVER (UNDER)  |
| <b>REVENUES</b>                                |              |             |                |               |
| Tax collections                                | \$4,648,382  | \$6,470,669 | (\$1,822,287)  | -28.16%       |
| Building and other permits                     | 120,298      | 50,936      | 69,362         | 136.17%       |
| Interest                                       | 87,325       | 27,576      | 59,749         | 216.67%       |
| Miscellaneous revenue                          | 857          | 3,669       | (2,812)        | -76.64%       |
| Rental income                                  | 5,825        | 7,250       | (1,425)        | -19.66%       |
| Financing Source - Loan Proceeds               | 0            | 0           | 0              |               |
| <b>TOTAL REVENUES</b>                          | \$4,862,687  | \$6,560,100 | (\$1,697,413)  | -25.87%       |
| <b>EXPENDITURES</b>                            |              |             |                |               |
| Bank service charges                           | \$55         | \$332       | (\$277)        | -83.43%       |
| Building maintenance                           | 12,368       | 12,334      | 34             | 0.28%         |
| Depreciated assets - capital assets            | 243,421      | 321,800     | (78,379)       | -24.36%       |
| Doctors fees & medical exams                   | 1,095        | 1,631       | (536)          | -32.86%       |
| Dues and subscriptions                         | 2,359        | 4,153       | (1,794)        | -43.20%       |
| Election expenses                              | 3            | 13,401      | (13,398)       |               |
| Equipment maintenance & expensed               | 43,927       | 19,849      | 24,078         | 121.31%       |
| Equipment purchases and replacement            | 3,831        | 3,583       | 248            | 6.92%         |
| Gasoline and oil                               | 15,859       | 15,915      | (56)           | -0.35%        |
| Insurance - employee - medical & dental        | 479,084      | 440,627     | 38,457         | 8.73%         |
| Insurance - general                            | 14,651       | 44,785      | (30,134)       | -67.29%       |
| Mortgage interest payments/expense             | 0            | 1,591       | (1,591)        | -100.00%      |
| Miscellaneous expenses                         | 2,496        | 2,010       | 486            | 24.18%        |
| Lease expenses - principal & interest          | 0            |             | 0              |               |
| Office supplies and expenses                   | 4,150        | 9,896       | (5,746)        | -58.06%       |
| Payroll taxes                                  | 145,243      | 137,300     | 7,943          | 5.79%         |
| Professional fees & services                   | 28,565       | 45,096      | (16,531)       | -36.66%       |
| Rental Management Fee/repairs                  | 658          | 1,063       | (405)          | -38.10%       |
| Salaries                                       | 1,867,929    | 1,790,188   | 77,741         | 4.34%         |
| Salaries - OT                                  | 58,298       | 46,311      | 11,987         | 25.88%        |
| Supplies - cleaning & laundry                  | 4,960        | 4,747       | 213            | 4.49%         |
| Training and education                         | 20,295       | 26,105      | (5,810)        | -22.26%       |
| Uniforms                                       | 29,640       | 32,089      | (2,449)        | -7.63%        |
| Utilities                                      | 14,301       | 14,514      | (213)          | -1.47%        |
| Vehicle maintenance & repairs                  | 70,463       | 17,853      | 52,610         | 294.68%       |
| Work Comp Claims                               | 834          | 619         | 215            | 34.73%        |
| <b>TOTAL EXPENDITURES</b>                      | \$3,064,485  | \$3,007,792 | \$56,693       | 1.88%         |
| <b>REVENUES OVER EXPENDITURES</b>              |              |             |                |               |
| <b>(EXPENDITURES OVER REVENUES)</b>            | \$1,798,202  | \$3,552,308 | (\$1,754,106)  | -49.38%       |
| General/Ambulance/Dispatch/Pension OH Transfer | (\$500,000)  | (\$500,000) | \$0            |               |
| <b>REVENUES OVER EXPENDITURES</b>              |              |             |                |               |
| <b>(EXPENDITURES OVER REVENUES)</b>            | \$1,298,202  | \$3,052,308 | (\$1,754,106)  | -57.47%       |

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

|                                                     | AMBULANCE FUND |             | MAY 31, 2019   | PAGE 15       |
|-----------------------------------------------------|----------------|-------------|----------------|---------------|
|                                                     | 2019           | 2018        | 2019 - 2018 \$ | 2019 - 2018 % |
|                                                     | ACTUAL         | ACTUAL      | OVER (UNDER)   | OVER (UNDER)  |
| <b>REVENUES</b>                                     |                |             |                |               |
| Tax collections                                     | \$1,390,377    | \$1,887,705 | (\$497,328)    | -26.35%       |
| Ambulance fees, net                                 | 445,834        | 306,203     | 139,631        | 45.60%        |
| Interest                                            | 27,900         | 8,906       | 18,994         | 213.27%       |
| Miscellaneous revenue                               | 0              |             | 0              |               |
| <b>TOTAL REVENUES</b>                               | \$1,864,111    | \$2,202,814 | (\$338,703)    | -15.38%       |
| <b>EXPENDITURES</b>                                 |                |             |                |               |
| Bank service charges                                | \$285          | \$422       | (\$137)        | -32.46%       |
| Building maintenance                                | 5,301          | 5,305       | (4)            | -0.08%        |
| Depreciated assets - capital assets                 | 0              | 15,908      | (15,908)       |               |
| Doctors fees & medical exams                        | 469            | 699         | (230)          | -32.90%       |
| Dues and subscriptions                              | 990            | 1,711       | (721)          | -42.14%       |
| Election expenses                                   | 1              | 7,127       | (7,126)        | -99.99%       |
| Equipment maintenance & expensed                    | 35,896         | 33,156      | 2,740          | 8.26%         |
| Equipment purchases and replacement                 | 0              | 146         | (146)          | -100.00%      |
| Gasoline and oil                                    | 6,797          | 6,821       | (24)           | -0.35%        |
| Insurance - employee - medical & dental             | 207,525        | 189,620     | 17,905         | 9.44%         |
| Insurance - general                                 | 6,279          | 19,347      | (13,068)       | -67.55%       |
| Mortgage interest payments/expense                  |                | 682         | (682)          | -100.00%      |
| Miscellaneous expenses                              | 1,032          | 949         | 83             | 8.75%         |
| Lease expenses - principal & interest               | 0              |             | 0              |               |
| Office supplies and expenses                        | 2,087          | 4,241       | (2,154)        | -50.79%       |
| Payroll taxes                                       | 60,162         | 57,488      | 2,674          | 4.65%         |
| Professional fees & services                        | 79,425         | 37,787      | 41,638         | 110.19%       |
| Rental Management Fee/repairs                       | 0              |             | 0              |               |
| Salaries                                            | 772,858        | 747,331     | 25,527         | 3.42%         |
| Salaries - OT                                       | 24,985         | 19,848      | 5,137          | 25.88%        |
| Supplies - cleaning & laundry                       | 2,126          | 2,034       | 92             | 4.52%         |
| Training and education                              | 17,156         | 7,316       | 9,840          | 134.50%       |
| Uniforms                                            | 12,703         | 13,752      | (1,049)        | -7.63%        |
| Utilities                                           | 6,126          | 6,223       | (97)           | -1.56%        |
| Vehicle maintenance & repairs                       | 25,265         | 8,552       | 16,713         | 195.43%       |
| Work Comp Claims                                    | 357            | 265         | 92             | 34.72%        |
| <b>TOTAL EXPENDITURES</b>                           | \$1,267,825    | \$1,186,730 | \$81,095       | 6.83%         |
| <b>REVENUES OVER EXPENDITURES</b>                   |                |             |                |               |
| <b>(EXPENDITURES OVER REVENUES)</b>                 | \$596,286      | \$1,016,084 | (\$419,798)    | -41.32%       |
| <b>General/Ambulance/Dispatch Overhead Transfer</b> |                |             |                |               |
| <b>REVENUES OVER EXPENDITURES</b>                   |                |             |                |               |
| <b>(EXPENDITURES OVER REVENUES)</b>                 | \$596,286      | \$1,016,084 | (\$419,798)    | -41.32%       |



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

|                                                       |                        |                        | MAY 31, 2019          | PAGE 16              |
|-------------------------------------------------------|------------------------|------------------------|-----------------------|----------------------|
| <b>CASH RESERVES AS OF</b>                            |                        |                        |                       |                      |
| <b>MAY 31, 2019</b>                                   | <b>ACTUAL</b>          | <b>ACTUAL</b>          | <b>2019 - 2018 \$</b> | <b>2019 - 2018 %</b> |
|                                                       | <b>MAY 31, 2019</b>    | <b>MAY 31, 2018</b>    | <b>OVER (UNDER)</b>   | <b>OVER (UNDER)</b>  |
| <b>GENERAL FUND:</b>                                  |                        |                        |                       |                      |
| Simmons Bank - General account                        | \$8,874,356.07         | \$7,905,253.03         | \$969,103.04          | 12.26%               |
| Simmons Bank - Flexible Spending Account              | 13,570.13              | 20,572.54              | (7,002.41)            | -34.04%              |
| Simmons Bank - Health Reimbursement Account           | 6,455.51               | 4,918.68               | 1,536.83              | 31.24%               |
| Simmons Bank - Rental Property                        | 14,048.56              | 9,417.88               | 4,630.68              | 49.17%               |
| Commerce Bank - 0239                                  | 0.00                   | 460.00                 | (\$460.00)            | -100.00%             |
| Investment account - various                          | 1,528,626.41           | 1,311,524.61           | 217,101.80            | 16.55%               |
| Petty Cash                                            | 185.00                 | 185.00                 | 0.00                  | 0.00%                |
| <b>TOTAL GENERAL FUND CASH BALANCES</b>               | <b>\$10,437,241.68</b> | <b>\$9,252,331.74</b>  | <b>\$1,184,909.94</b> | <b>12.81%</b>        |
| <b>AMBULANCE FUND:</b>                                |                        |                        |                       |                      |
| Simmons Bank - 3181                                   |                        |                        |                       |                      |
| Meramec Valley Bank - Money Market                    | \$2,878,179.44         | \$2,482,175.12         | \$396,004.32          | 15.95%               |
| Investment account                                    | 7,673.62               |                        | 7,673.62              |                      |
|                                                       | 770,238.99             | \$770,666.72           | (427.73)              | -0.06%               |
| <b>TOTAL AMBULANCE FUND CASH BALANCES</b>             | <b>\$3,656,092.05</b>  | <b>\$3,252,841.84</b>  | <b>\$403,250.21</b>   | <b>12.40%</b>        |
| <b>TOTAL OPERATING FUND CASH BALANCES</b>             | <b>\$14,093,333.73</b> | <b>\$12,505,173.58</b> | <b>\$1,588,160.15</b> | <b>12.70%</b>        |
| <b>LESS: ESTIMATED 2019 REMAINING BUDGET EXPENSES</b> | <b>(\$6,554,460)</b>   | <b>(\$6,327,532)</b>   | <b>(\$226,928.00)</b> | <b>3.59%</b>         |
| <b>ESTIMATED CASH RESERVE</b>                         | <b>\$7,538,874</b>     | <b>\$6,177,642</b>     | <b>\$1,361,232.15</b> | <b>22.03%</b>        |
| <b># of Months - Estimated Reserve</b>                | <b>8.31</b>            | <b>6.46</b>            | <b>1.85</b>           | <b>28.63%</b>        |
| <b>Estimated Reserve - %</b>                          | <b>69.25%</b>          | <b>53.87%</b>          | <b>15.38%</b>         |                      |

2019

Average Rate

1.017% 1.039% 1.027% 1.019% 1.071% #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

| District   | Fund             | Bank                | Account # | Account Description   | January | February | March  | April  | May    | June   | July   | August | September | October | November | December |
|------------|------------------|---------------------|-----------|-----------------------|---------|----------|--------|--------|--------|--------|--------|--------|-----------|---------|----------|----------|
| Fenton FPD | General          | Merriam Valley Bank | 2956      | Motor Market          | 0.200%  | 0.200%   | 0.200% | 0.200% | 0.200% | 0.200% | 0.200% | 0.200% | 0.200%    | 0.200%  | 0.200%   | 0.200%   |
| Fenton FPD | Ambulance        | Simmons Bank        | 3181      | Ambulance             | 2.270%  | 2.270%   | 2.270% | 2.270% | 2.270% | 2.270% | 2.270% | 2.270% | 2.270%    | 2.270%  | 2.270%   | 2.270%   |
| Fenton FPD | General          | Simmons Bank        | 3207      | General               | 2.270%  | 2.270%   | 2.270% | 2.270% | 2.270% | 2.270% | 2.270% | 2.270% | 2.270%    | 2.270%  | 2.270%   | 2.270%   |
| Fenton FPD | Pension          | Simmons Bank        | 2944      | Pension               | 2.270%  | 2.270%   | 2.270% | 2.270% | 2.270% | 2.270% | 2.270% | 2.270% | 2.270%    | 2.270%  | 2.270%   | 2.270%   |
| Fenton FPD | Dispatch         | Simmons Bank        | 3185      | Dispatch              | 2.270%  | 2.270%   | 2.270% | 2.270% | 2.270% | 2.270% | 2.270% | 2.270% | 2.270%    | 2.270%  | 2.270%   | 2.270%   |
| Fenton FPD | General          | Simmons Bank        | 3371      | Rental Property       | 2.270%  | 2.270%   | 2.270% | 2.270% | 2.270% | 2.270% | 2.270% | 2.270% | 2.270%    | 2.270%  | 2.270%   | 2.270%   |
| Fenton FPD | General          | Simmons Bank        | 3353      | Health Reimbursement  | 2.270%  | 2.270%   | 2.270% | 2.270% | 2.270% | 2.270% | 2.270% | 2.270% | 2.270%    | 2.270%  | 2.270%   | 2.270%   |
| Fenton FPD | General          | Simmons Bank        | 2969      | Flexible Spending     | 2.270%  | 2.270%   | 2.270% | 2.270% | 2.270% | 2.270% | 2.270% | 2.270% | 2.270%    | 2.270%  | 2.270%   | 2.270%   |
| Fenton FPD | Capital Projects | Simmons Bank        | 738       | Capital Projects 2019 | na      | na       | na     | na     | na     | na     | na     | na     | na        | na      | na       | na       |
| Fenton FPD | Debt Service     | Simmons Bank        | 806       | Debt Service          | na      | na       | na     | na     | na     | na     | na     | na     | na        | na      | na       | na       |



## Health

**A**

Data as of Q4 2018

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## Health Grade Components

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

The Texas Ratio is an indicator of how much capital a bank has available compared to the total value of loans considered at risk. As of December 31, 2018 Commerce Bank had \$33.01 million in non-current loans and owned real-estate with \$2.75 billion in equity and loan loss allowances on hand to cover it. This gives Commerce Bank a Texas Ratio of 1.20% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

| OVERALL                |                                                                                                                                                         | ASSETS AND LIABILITIES    |                      |
|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|----------------------|
| FDIC                   | 24998                                                                                                                                                   | Assets                    | Q4 2018 \$25.38B     |
| Certificate #          | { <a href="https://www5.fdic.gov/ldasp/externalConfirmation.asp?InCert1=24998">https://www5.fdic.gov/ldasp/externalConfirmation.asp?InCert1=24998</a> } |                           | vs Q4 2017 \$24.73B  |
| Year Established       | 1984                                                                                                                                                    | Loans                     | Q4 2018 \$14.00B     |
|                        |                                                                                                                                                         |                           | vs Q4 2017 \$13.85B  |
| Employees              | 4631                                                                                                                                                    | Deposits                  | Q4 2018 \$20.55B     |
|                        |                                                                                                                                                         |                           | vs Q4 2017 \$20.59B  |
| Primary Regulator      | FED                                                                                                                                                     | Equity Capital            | Q4 2018 \$2.59B      |
|                        |                                                                                                                                                         |                           | vs Q4 2017 \$2.41B   |
|                        |                                                                                                                                                         | Loan Loss Allowance       | Q4 2018 \$159.9MM    |
|                        |                                                                                                                                                         |                           | vs Q4 2017 \$159.5MM |
| PROFIT MARGIN          |                                                                                                                                                         |                           |                      |
| Return on Assets - YTD | 1.69%                                                                                                                                                   | Unbacked Noncurrent Loans | Q4 2018 \$27.6MM     |
|                        |                                                                                                                                                         |                           | vs Q4 2017 \$28.5MM  |
| Return on Equity - YTD | 17.08%                                                                                                                                                  | Real Estate Owned         | Q4 2018 \$5.4MM      |
|                        |                                                                                                                                                         |                           | vs Q4 2017 \$4.7MM   |
| Annual Interest Income | \$872.0MM                                                                                                                                               |                           |                      |

## Health

**A+**

Data as of Q4 2018

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## 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 December 31, 2018 Simmons Bank had \$88.33 million in non-current loans and owned real-estate with \$2.42 billion in equity and loan loss allowances on hand to cover it. This gives Simmons Bank a Texas Ratio of 3.65% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

*OVERALL**ASSETS AND LIABILITIES*

|                        |                                                                                                                                                       |                           |            |          |
|------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|------------|----------|
| FDIC                   | 3890                                                                                                                                                  | Assets                    | Q4 2018    | \$16.52B |
| Certificate #          | ( <a href="https://www5.fdic.gov/ldasp/externalConfirmation.asp?InCert1=3890">https://www5.fdic.gov/ldasp/externalConfirmation.asp?InCert1=3890</a> ) |                           | vs Q4 2017 | \$9.38B  |
| Year Established       | 1903                                                                                                                                                  | Loans                     | Q4 2018    | \$11.69B |
|                        |                                                                                                                                                       |                           | vs Q4 2017 | \$6.31B  |
| Employees              | 2639                                                                                                                                                  | Deposits                  | Q4 2018    | \$12.62B |
|                        |                                                                                                                                                       |                           | vs Q4 2017 | \$7.25B  |
| Primary Regulator      | FED                                                                                                                                                   | Equity Capital            | Q4 2018    | \$2.36B  |
|                        |                                                                                                                                                       |                           | vs Q4 2017 | \$1.24B  |
|                        |                                                                                                                                                       | Loan Loss Allowance       | Q4 2018    | \$56.7MM |
|                        |                                                                                                                                                       |                           | vs Q4 2017 | \$38.3MM |
| <i>PROFIT MARGIN</i>   |                                                                                                                                                       | Unbacked Noncurrent Loans | Q4 2018    | \$62.8MM |
| Return on Assets - YTD | 1.48%                                                                                                                                                 |                           | vs Q4 2017 | \$65.9MM |
| Return on Equity - YTD | 10.22%                                                                                                                                                | Real Estate Owned         | Q4 2018    | \$25.6MM |
| Annual Interest Income | \$680.6MM                                                                                                                                             |                           | vs Q4 2017 | \$27.0MM |

## Health

**B+**

Data as of Q4 2018

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

## Health Grade Components

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

The Texas Ratio is an indicator of how much capital a bank has available compared to the total value of loans considered at risk. As of December 31, 2018 Alliance Credit Union had \$3.61 million in non-current loans and owned real-estate with \$28.95 million in equity and loan loss allowances on hand to cover it. This gives Alliance Credit Union a Texas Ratio of 12.47% which is above average. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

## OVERALL

## ASSETS AND LIABILITIES

|                        |                                                                                                                         |                           |            |           |
|------------------------|-------------------------------------------------------------------------------------------------------------------------|---------------------------|------------|-----------|
| NCUA #                 | 63789                                                                                                                   | Assets                    | Q4 2018    | \$281.9MM |
|                        | ( <a href="http://mapping.ncua.gov/SingleResult.aspx?ID=63789">http://mapping.ncua.gov/SingleResult.aspx?ID=63789</a> ) |                           | vs Q4 2017 | \$261.7MM |
| Year                   | 1948                                                                                                                    | Loans                     | Q4 2018    | \$243.9MM |
| Chartered              |                                                                                                                         |                           | vs Q4 2017 | \$225.9MM |
| Employees              | 70                                                                                                                      | Deposits                  | Q4 2018    | \$211.6MM |
|                        |                                                                                                                         |                           | vs Q4 2017 | \$206.0MM |
| Primary                |                                                                                                                         | Equity Capital            | Q4 2018    | \$27.4MM  |
| Regulator              |                                                                                                                         |                           | vs Q4 2017 | \$25.3MM  |
|                        |                                                                                                                         | Loan Loss Allowance       | Q4 2018    | \$1.6MM   |
|                        |                                                                                                                         |                           | vs Q4 2017 | \$1.7MM   |
| PROFIT MARGIN          |                                                                                                                         | Unbacked Noncurrent Loans | Q4 2018    | \$2.5MM   |
| Return on Assets - YTD | 0.74%                                                                                                                   |                           | vs Q4 2017 | \$2.1MM   |
| Return on Equity - YTD | 7.61%                                                                                                                   | Real Estate Owned         | Q4 2018    | \$1.1MM   |
| Annual Interest Income | \$10.8MM                                                                                                                |                           | vs Q4 2017 | \$1.1MM   |

## Health

**A+**

Data as of Q4 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 December 31, 2018 Academy Bank had \$4.79 million in non-current loans and owned real-estate with \$236.77 million in equity and loan loss allowances on hand to cover it. This gives Academy Bank a Texas Ratio of 2.02% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

*OVERALL**ASSETS AND LIABILITIES*

|                        |                                                                                                                                                         |                           |            |           |
|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|------------|-----------|
| FDIC                   | 19600                                                                                                                                                   | Assets                    | Q4 2018    | \$1.46B   |
| Certificate #          | ( <a href="https://www5.fdic.gov/ldasp/externalConfirmation.asp?InCert1=19600">https://www5.fdic.gov/ldasp/externalConfirmation.asp?InCert1=19600</a> ) |                           | vs Q4 2017 | \$1.27B   |
| Year Established       | 1966                                                                                                                                                    | Loans                     | Q4 2018    | \$1.08B   |
|                        |                                                                                                                                                         |                           | vs Q4 2017 | \$883.9MM |
| Employees              | 525                                                                                                                                                     | Deposits                  | Q4 2018    | \$1.15B   |
|                        |                                                                                                                                                         |                           | vs Q4 2017 | \$955.8MM |
| Primary Regulator      | OCC                                                                                                                                                     | Equity Capital            | Q4 2018    | \$222.4MM |
|                        |                                                                                                                                                         |                           | vs Q4 2017 | \$205.5MM |
|                        |                                                                                                                                                         | Loan Loss Allowance       | Q4 2018    | \$14.4MM  |
|                        |                                                                                                                                                         |                           | vs Q4 2017 | \$11.8MM  |
| <i>PROFIT MARGIN</i>   |                                                                                                                                                         | Unbacked Noncurrent Loans | Q4 2018    | \$4.7MM   |
| Return on Assets - YTD | 1.4%                                                                                                                                                    |                           | vs Q4 2017 | \$9.5MM   |
| Return on Equity - YTD | 8.75%                                                                                                                                                   | Real Estate Owned         | Q4 2018    | \$94.00K  |
| Annual Interest Income | \$58.4MM                                                                                                                                                |                           | vs Q4 2017 | \$345.00K |

## Health

**A**

Data as of Q4 2018

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

## Health Grade Components

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

The Texas Ratio is an indicator of how much capital a bank has available compared to the total value of loans considered at risk. As of December 31, 2018 Meramec Valley Bank had \$59,000 in non-current loans and owned real-estate with \$10.62 million in equity and loan loss allowances on hand to cover it. This gives Meramec Valley Bank a Texas Ratio of 0.56% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

| OVERALL                |                                                                                                                                                         | ASSETS AND LIABILITIES    |                      |
|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|----------------------|
| FDIC                   | 19200                                                                                                                                                   | Assets                    | Q4 2018 \$117.7MM    |
| Certificate #          | ( <a href="https://www5.fdic.gov/ldasp/externalConfirmation.asp?lnCert1=19200">https://www5.fdic.gov/ldasp/externalConfirmation.asp?lnCert1=19200</a> ) |                           | vs Q4 2017 \$111.9MM |
| Year Established       | 1918                                                                                                                                                    | Loans                     | Q4 2018 \$95.4MM     |
| Employees              | 20                                                                                                                                                      |                           | vs Q4 2017 \$88.0MM  |
| Primary Regulator      | FDIC                                                                                                                                                    | Deposits                  | Q4 2018 \$91.3MM     |
|                        |                                                                                                                                                         |                           | vs Q4 2017 \$86.8MM  |
|                        |                                                                                                                                                         | Equity Capital            | Q4 2018 \$9.7MM      |
|                        |                                                                                                                                                         |                           | vs Q4 2017 \$9.4MM   |
|                        |                                                                                                                                                         | Loan Loss Allowance       | Q4 2018 \$946.00K    |
|                        |                                                                                                                                                         |                           | vs Q4 2017 \$840.00K |
| PROFIT MARGIN          |                                                                                                                                                         | Unbacked Noncurrent Loans | Q4 2018 \$0          |
| Return on Assets - YTD | 0.38%                                                                                                                                                   |                           | vs Q4 2017 \$2.00K   |
| Return on Equity - YTD | 4.57%                                                                                                                                                   | Real Estate Owned         | Q4 2018 \$59.00K     |
| Annual Interest Income | \$4.7MM                                                                                                                                                 |                           | vs Q4 2017 \$323.00K |



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

**EMERGENCY CALLS**

| 2019 Calls |      |       |
|------------|------|-------|
| Fire       | EMS  | TOTAL |
| 68         | 344  | 412   |
| 60         | 346  | 406   |
| 68         | 357  | 425   |
| 73         | 335  | 408   |
| 87         | 360  | 447   |
|            |      | -     |
|            |      | -     |
|            |      | -     |
|            |      | -     |
|            |      | -     |
|            |      | -     |
|            |      | -     |
|            |      | -     |
|            |      | -     |
| 0.00       | 0.00 | 0.00  |

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

| 2018 Calls |        |        |
|------------|--------|--------|
| Fire       | EMS    | TOTAL  |
| 82         | 345    | 427    |
| 53         | 308    | 361    |
| 58         | 347    | 405    |
| 64         | 306    | 370    |
| 66         | 362    | 428    |
| 75         | 315    | 390    |
| 71         | 326    | 397    |
| 84         | 372    | 456    |
| 53         | 334    | 387    |
| 73         | 330    | 403    |
| 80         | 313    | 393    |
| 64         | 329    | 393    |
| 823        | 3,987  | 4,810  |
| 68.58      | 332.25 | 400.83 |

| DIFFERENCE in Calls |        |        |
|---------------------|--------|--------|
| Fire                | EMS    | Total  |
| ↓ -14               | ↓ -1   | ↓ -15  |
| ↑ 7                 | ↑ 38   | ↑ 45   |
| ↑ 10                | ↑ 10   | ↑ 20   |
| ↑ 9                 | ↑ 29   | ↑ 38   |
| ↑ 21                | ↓ -2   | ↑ 19   |
|                     |        |        |
|                     |        |        |
|                     |        |        |
|                     |        |        |
|                     |        |        |
|                     |        |        |
|                     |        |        |
|                     |        |        |
|                     |        |        |
| ↑ 33                | ↑ 74   | ↑ 107  |
| ↓ -69               | ↓ -332 | ↓ -401 |

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

| DIFFERENCE Percentage |         |         |
|-----------------------|---------|---------|
| Fire                  | EMS     | Total   |
| ↓ -17%                | ↓ 0%    | ↓ -4%   |
| ↑ 13%                 | ↑ 12%   | ↑ 12%   |
| ↑ 17%                 | ↑ 3%    | ↑ 5%    |
| ↑ 14%                 | ↑ 9%    | ↑ 10%   |
| ↑ 32%                 | ↓ -1%   | ↑ 4%    |
|                       |         |         |
|                       |         |         |
|                       |         |         |
|                       |         |         |
|                       |         |         |
|                       |         |         |
|                       |         |         |
|                       |         |         |
|                       |         |         |
| ↑ 4%                  | ↑ 2%    | ↑ 2%    |
| ↓ -100%               | ↓ -100% | ↓ -100% |

Fenton FPD - General  
Balance Sheet - Governmental Funds - Modified Accrual Basis  
May 31, 2019

ASSETS

|                               |                 |                             |
|-------------------------------|-----------------|-----------------------------|
| Current Assets                |                 |                             |
| Simmons Bank-General Account  | \$ 8,874,356.07 |                             |
| Simmons Bank-Flexible Spendin | 13,570.13       |                             |
| Simmons Bank-Health Reimburse | 6,455.51        |                             |
| Simmons Bank-Rental Property  | 14,048.56       |                             |
| Petty Cash                    | 185.00          |                             |
| Investment Account            | 1,528,626.41    |                             |
| Taxes Receivable - Current    | 6,302,852.00    |                             |
| Due From Ambulance            | 55,284.31       |                             |
| Due From Debt Service         | 100.00          |                             |
| Deposit-General               | 100.00          |                             |
| Interest Receivable           | 828.25          |                             |
| Prepaid Rental Expense        | 250.00          |                             |
| Prepaid Expenses              | 221,249.07      |                             |
|                               | <hr/>           |                             |
| Total Current Assets          |                 | 17,017,905.31               |
| Property and Equipment        |                 |                             |
| Land                          | 621,212.74      |                             |
| Building                      | 3,968,476.71    |                             |
| Vehicles                      | 4,631,029.81    |                             |
| Furniture & Fixtures          | 609,370.29      |                             |
| Equipment                     | 1,379,935.17    |                             |
| Accum Depreciation            | (6,499,963.96)  |                             |
|                               | <hr/>           |                             |
| Total Property and Equipment  |                 | 4,710,060.76                |
| Other Assets                  |                 |                             |
| Amount for Long Term Debt     | 243,000.00      |                             |
| Investments in P&E-Joint      | (4,710,060.76)  |                             |
|                               | <hr/>           |                             |
| Total Other Assets            |                 | (4,467,060.76)              |
| Total Assets                  | \$              | <u><u>17,260,905.31</u></u> |

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

|                                     |              |                     |
|-------------------------------------|--------------|---------------------|
| Current Liabilities                 |              |                     |
| Accounts Payable                    | \$ 10,802.01 |                     |
| Accrued Salaries Payable            | 60,069.57    |                     |
| Due To Dispatch                     | 74.90        |                     |
| Due To Pension                      | 177.46       |                     |
| FSA Liability                       | 4,490.04     |                     |
| IRS Payroll Taxes W/H               | 6,654.44     |                     |
| Rental Security Deposit             | 300.00       |                     |
| Notes Payable                       | 243,000.00   |                     |
|                                     | <hr/>        |                     |
| Total Current Liabilities           |              | 325,568.42          |
| Deferred Inflows of Resources       |              |                     |
| Unavailable Revenue - Def Tax       | 1,923,536.00 |                     |
|                                     | <hr/>        |                     |
| Total Deferred Inflows of Resources |              | <u>1,923,536.00</u> |
| Total Liabilities                   |              | 2,249,104.42        |

Fenton FPD - General  
 Balance Sheet - Governmental Funds - Modified Accrual Basis  
 May 31, 2019

|                                          |              |               |
|------------------------------------------|--------------|---------------|
| Fund Balance                             |              |               |
| FB Assigned - Future Pension O           | 3,000,000.00 |               |
| Nonspendable- Prepaid Expenses           | 221,249.07   |               |
| FB - Assigned - Future Operat            | 4,379,316.00 |               |
| Fund Balance - Unassigned                | 6,113,033.93 |               |
| Excess Revenue over (under) Ex           | 1,298,201.89 |               |
|                                          |              |               |
| Total Fund Balance                       |              | 15,011,800.89 |
|                                          |              |               |
| Total Liab., Def. Inflows & Fund Balance | \$           | 17,260,905.31 |

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Five Months Ending May 31, 2019

Page: 1

|                                        | Current Month          |                 | Year to Date           |               |
|----------------------------------------|------------------------|-----------------|------------------------|---------------|
| Revenues                               |                        |                 |                        |               |
| Tax Revenues                           | \$ 45,874.44           | 61.07           | \$ 4,648,381.53        | 95.59         |
| Interest Income                        | 18,912.32              | 25.18           | 87,325.15              | 1.80          |
| Miscellaneous Revenue                  | 50.00                  | 0.07            | 857.40                 | 0.02          |
| Permit Revenue                         | 10,275.00              | 13.68           | 120,298.00             | 2.47          |
| Rental Income                          | 0.00                   | 0.00            | 5,825.00               | 0.12          |
| Total Revenues                         | <u>75,111.76</u>       | <u>100.00</u>   | <u>4,862,687.08</u>    | <u>100.00</u> |
| Cost of Sales                          |                        |                 |                        |               |
| Total Cost of Sales                    | <u>0.00</u>            | <u>0.00</u>     | <u>0.00</u>            | <u>0.00</u>   |
| Gross Profit                           | <u>75,111.76</u>       | <u>100.00</u>   | <u>4,862,687.08</u>    | <u>100.00</u> |
| Expenditures                           |                        |                 |                        |               |
| Salaries                               | 503,565.59             | 670.42          | 1,867,929.36           | 38.41         |
| Salaries OT                            | 17,164.04              | 22.85           | 58,298.01              | 1.20          |
| Election Expenses                      | (11.16)                | (0.01)          | 2.84                   | 0.00          |
| Depreciated Assets                     | (72.00)                | (0.10)          | 0.00                   | 0.00          |
| Payroll Taxes                          | 38,923.07              | 51.82           | 145,242.78             | 2.99          |
| Office Supplies                        | 424.55                 | 0.57            | 4,150.05               | 0.09          |
| IT Expenses                            | 21,300.69              | 28.36           | 33,915.91              | 0.70          |
| Gas & Oil-Fuel                         | 2,818.63               | 3.75            | 15,858.69              | 0.33          |
| Bank Charges                           | 0.00                   | 0.00            | 55.26                  | 0.00          |
| Equipment Purchases                    | 0.00                   | 0.00            | 3,830.58               | 0.08          |
| Dues & Subscriptions                   | 52.50                  | 0.07            | 2,359.30               | 0.05          |
| Insurance - General                    | 2,961.24               | 3.94            | 14,651.20              | 0.30          |
| Insurance - Employee                   | 93,220.19              | 124.11          | 479,084.35             | 9.85          |
| Professional Fees                      | 8,719.85               | 11.61           | 28,564.95              | 0.59          |
| Building Maintenance                   | 2,086.41               | 2.78            | 12,367.91              | 0.25          |
| Equipment Maintenance                  | 672.90                 | 0.90            | 10,010.59              | 0.21          |
| Vehicle Maintenance                    | 24,508.62              | 32.63           | 70,462.66              | 1.45          |
| Workers Comp Claims                    | 481.33                 | 0.64            | 833.52                 | 0.02          |
| Rental Management Fee                  | 0.00                   | 0.00            | 657.75                 | 0.01          |
| Mortgage Payments                      | 0.00                   | 0.00            | 243,421.47             | 5.01          |
| Doctors Fees                           | 248.31                 | 0.33            | 1,095.31               | 0.02          |
| Misc. Expenses                         | 198.20                 | 0.26            | 2,495.56               | 0.05          |
| Training & Education                   | 4,390.87               | 5.85            | 20,295.17              | 0.42          |
| Uniforms                               | 2,690.94               | 3.58            | 29,639.53              | 0.61          |
| Supplies-Cleaning & Maint.             | 1,425.16               | 1.90            | 4,960.23               | 0.10          |
| Utilities                              | 2,053.27               | 2.73            | 14,302.21              | 0.29          |
| Overhead Transfer                      | 0.00                   | 0.00            | 500,000.00             | 10.28         |
| Total Expenditures                     | <u>727,823.20</u>      | <u>968.99</u>   | <u>3,564,485.19</u>    | <u>73.30</u>  |
| Excess Revenue over (under) Expenditur | \$ <u>(652,711.44)</u> | <u>(868.99)</u> | \$ <u>1,298,201.89</u> | <u>26.70</u>  |

Page: 1

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Five Months Ending May 31, 2019

|                                | Current Month |        | Year to Date    |        |
|--------------------------------|---------------|--------|-----------------|--------|
| Revenues                       |               |        |                 |        |
| Tax Collection - Current       | \$ 45,874.44  | 61.07  | \$ 4,648,381.53 | 95.59  |
| Investment Interest            | 0.00          | 0.00   | 1,556.62        | 0.03   |
| Property Rental Interest       | 29.13         | 0.04   | 126.24          | 0.00   |
| SB Health Reimburse Interest   | 0.66          | 0.00   | 1.99            | 0.00   |
| SB-Flexible Spending Interest  | 21.95         | 0.03   | 75.10           | 0.00   |
| SB-General Interest            | 18,860.58     | 25.11  | 85,565.20       | 1.76   |
| Misc Income                    | 0.00          | 0.00   | 807.40          | 0.02   |
| Fire Reports                   | 50.00         | 0.07   | 50.00           | 0.00   |
| Permit Revenue                 | 0.00          | 0.00   | 93,925.00       | 1.93   |
| Building Permits               | 9,825.00      | 13.08  | 25,223.00       | 0.52   |
| Re-Occupancy Fees              | 450.00        | 0.60   | 1,150.00        | 0.02   |
| Upper End Property             | 0.00          | 0.00   | 5,825.00        | 0.12   |
| Total Revenues                 | 75,111.76     | 100.00 | 4,862,687.08    | 100.00 |
| Cost of Sales                  |               |        |                 |        |
| Total Cost of Sales            | 0.00          | 0.00   | 0.00            | 0.00   |
| Gross Profit                   | 75,111.76     | 100.00 | 4,862,687.08    | 100.00 |
| Expenditures                   |               |        |                 |        |
| Salaries-Firefighters          | 423,619.98    | 563.99 | 1,539,679.15    | 31.66  |
| Salaries-Fire Chief            | 10,419.23     | 13.87  | 38,203.88       | 0.79   |
| Salaries-Deputy Chiefs         | 37,433.78     | 49.84  | 174,636.28      | 3.59   |
| Salaries-Admin Assistants      | 8,079.40      | 10.76  | 29,891.40       | 0.61   |
| Salaries-Office Manager        | 5,726.70      | 7.62   | 20,924.40       | 0.43   |
| Salaries-Fire Marshall         | 15,224.00     | 20.27  | 55,150.50       | 1.13   |
| Salaries-Inspectors            | 3,062.50      | 4.08   | 9,443.75        | 0.19   |
| Payroll Overtime-PF            | 17,164.04     | 22.85  | 58,298.01       | 1.20   |
| St. Louis Cty Board of Electio | (11.16)       | (0.01) | 2.84            | 0.00   |
| Public Safety Outfitters       | (72.00)       | (0.10) | 0.00            | 0.00   |
| FICA/ Medicare                 | 38,923.07     | 51.82  | 145,242.78      | 2.99   |
| Marco                          | 36.40         | 0.05   | 182.00          | 0.00   |
| Office Source                  | 241.71        | 0.32   | 717.15          | 0.01   |
| Commerce Bank-VISA             | 29.04         | 0.04   | 1,552.56        | 0.03   |
| MO Lawyers Media               | 0.00          | 0.00   | 14.62           | 0.00   |
| ADP Screening Services         | 0.00          | 0.00   | 629.22          | 0.01   |
| Rejis Commission               | 7.00          | 0.01   | 14.00           | 0.00   |
| Copy Source                    | 0.00          | 0.00   | 50.05           | 0.00   |
| Wal-Mart                       | 0.00          | 0.00   | 27.92           | 0.00   |
| UPS                            | 0.00          | 0.00   | 24.42           | 0.00   |
| Summer One                     | 110.40        | 0.15   | 866.26          | 0.02   |
| The Emblem Authority           | 0.00          | 0.00   | 103.95          | 0.00   |
| Quantum Technologies           | 0.00          | 0.00   | 78.47           | 0.00   |
| Speed-E-Way Printing           | 0.00          | 0.00   | 105.61          | 0.00   |
| Office Supplies - Undefined    | 0.00          | 0.00   | (216.18)        | 0.00   |
| Image Trend                    | 1,989.19      | 2.65   | 8,142.41        | 0.17   |
| First Watch                    | 575.50        | 0.77   | 2,877.50        | 0.06   |
| Sikich                         | 1,215.00      | 1.62   | 1,215.00        | 0.02   |
| Commerce Bank-VISA             | 610.00        | 0.81   | 610.00          | 0.01   |
| ESO Solutions                  | 0.00          | 0.00   | 4,160.00        | 0.09   |
| Gerstner Electric              | 16,911.00     | 22.51  | 16,911.00       | 0.35   |
| Sieveking                      | 2,642.69      | 3.52   | 15,633.64       | 0.32   |
| Commerce Bank-VISA             | 51.00         | 0.07   | 100.11          | 0.00   |
| Fabick                         | 124.94        | 0.17   | 124.94          | 0.00   |
| Reliance Bank Fees             | 0.00          | 0.00   | 55.26           | 0.00   |

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Five Months Ending May 31, 2019

|                                 | Current Month |         | Year to Date |        |
|---------------------------------|---------------|---------|--------------|--------|
| Sentinel Emergency Solutions    | 0.00          | 0.00    | 1,767.30     | 0.04   |
| Project Lifesaver               | 0.00          | 0.00    | 2,063.28     | 0.04   |
| Backstoppers                    | 0.00          | 0.00    | 105.00       | 0.00   |
| Center for Public Safety        | 0.00          | 0.00    | 875.00       | 0.02   |
| Commerce Bank-VISA              | 52.50         | 0.07    | 184.80       | 0.00   |
| Fenton Area Chamber of Commerce | 0.00          | 0.00    | 350.00       | 0.01   |
| MABOI                           | 0.00          | 0.00    | 24.50        | 0.00   |
| Metropolitan Fire Marshall Ass  | 0.00          | 0.00    | 50.00        | 0.00   |
| Across the Street Productions   | 0.00          | 0.00    | 770.00       | 0.02   |
| McNeil & Company                | 0.00          | 0.00    | 276.68       | 0.01   |
| Lakenan                         | 105.00        | 0.14    | 210.00       | 0.00   |
| Standard Insurance              | 2,803.74      | 3.73    | 14,112.02    | 0.29   |
| The Cincinnati Ins Co           | 52.50         | 0.07    | 52.50        | 0.00   |
| Delta Dental                    | 5,831.55      | 7.76    | 29,230.03    | 0.60   |
| United Healthcare               | 102,864.92    | 136.95  | 522,028.49   | 10.74  |
| Eyemed                          | 372.26        | 0.50    | 1,841.92     | 0.04   |
| Quality Benefits                | 4,266.95      | 5.68    | 12,547.13    | 0.26   |
| J W Terrill                     | 258.44        | 0.34    | 1,281.28     | 0.03   |
| PAS                             | 0.00          | 0.00    | 2,797.12     | 0.06   |
| Insurance Reimbursements        | (21,241.60)   | (28.28) | (92,845.78)  | (1.91) |
| Gold's Gym                      | 867.67        | 1.16    | 2,204.16     | 0.05   |
| Rognan & Associates             | 1,225.00      | 1.63    | 6,125.00     | 0.13   |
| Spector, Wolfe, McLaughlin      | 2,912.70      | 3.88    | 11,212.59    | 0.23   |
| Darla Sansoucie                 | 644.00        | 0.86    | 1,260.00     | 0.03   |
| Paylocity                       | 567.65        | 0.76    | 2,580.05     | 0.05   |
| Lockton                         | 0.00          | 0.00    | 3,500.00     | 0.07   |
| Aon Consulting                  | 3,370.50      | 4.49    | 3,887.31     | 0.08   |
| Blue Chip Exterminating         | 182.70        | 0.24    | 464.80       | 0.01   |
| Buildingstars                   | 160.30        | 0.21    | 1,081.50     | 0.02   |
| B&B Distributors                | 0.00          | 0.00    | 177.80       | 0.00   |
| Commerce Bank-VISA              | 0.00          | 0.00    | 837.38       | 0.02   |
| BRDA Electric                   | 147.00        | 0.20    | 1,424.50     | 0.03   |
| Lawn Systems                    | 0.00          | 0.00    | 351.75       | 0.01   |
| STL Automatic Door              | 66.50         | 0.09    | 5,224.31     | 0.11   |
| STL Automatic Sprinkler         | 383.60        | 0.51    | 383.60       | 0.01   |
| Pfzinger Graphics               | 0.00          | 0.00    | 563.50       | 0.01   |
| Merlo Plumbing                  | 0.00          | 0.00    | 244.24       | 0.01   |
| Sam's Club                      | 0.00          | 0.00    | 239.61       | 0.00   |
| Lowe's                          | 183.81        | 0.24    | 183.81       | 0.00   |
| Midwest Alarms                  | 0.00          | 0.00    | 197.75       | 0.00   |
| Lowe's                          | 0.00          | 0.00    | 30.86        | 0.00   |
| Bopp Landscaping                | 420.00        | 0.56    | 420.00       | 0.01   |
| Daniel's Lawn Care              | 542.50        | 0.72    | 542.50       | 0.01   |
| Sentinel Emergency Solutions    | 475.20        | 0.63    | 5,024.84     | 0.10   |
| Dobbs Tire                      | 0.00          | 0.00    | 20.92        | 0.00   |
| K&K Supply                      | 20.14         | 0.03    | 182.51       | 0.00   |
| Commerce Bank-VISA              | 0.00          | 0.00    | 1,190.24     | 0.02   |
| Banner Fire Equipment           | 0.00          | 0.00    | 685.11       | 0.01   |
| Crest Industries                | 46.02         | 0.06    | 56.73        | 0.00   |
| Lowe's                          | 21.98         | 0.03    | 343.73       | 0.01   |
| Show Me Weights                 | 0.00          | 0.00    | 420.00       | 0.01   |
| Commerce-VISA                   | 109.56        | 0.15    | 109.56       | 0.00   |
| Lion                            | 0.00          | 0.00    | 1,741.60     | 0.04   |
| Arco Lawn Equipment             | 0.00          | 0.00    | 5.32         | 0.00   |
| Sam's Club                      | 0.00          | 0.00    | 90.03        | 0.00   |
| Pfzinger Graphics               | 0.00          | 0.00    | 140.00       | 0.00   |
| Sentinel Emergency Solutions    | 23,609.47     | 31.43   | 34,940.00    | 0.72   |
| Afton Radiator                  | 562.38        | 0.75    | 562.38       | 0.01   |
| CIT Trucks                      | 160.17        | 0.21    | 9,850.78     | 0.20   |

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Five Months Ending May 31, 2019

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|                                | Current Month |      | Year to Date |      |
|--------------------------------|---------------|------|--------------|------|
| Kelly's Auto Repair            | 0.00          | 0.00 | 223.53       | 0.00 |
| Public Safety Outfitters       | 72.00         | 0.10 | 8,615.86     | 0.18 |
| Don's Automotive               | 0.00          | 0.00 | 768.64       | 0.02 |
| Metro Electric Supply          | 104.60        | 0.14 | 104.60       | 0.00 |
| Purcell Tire Company           | 0.00          | 0.00 | 538.88       | 0.01 |
| American Test Center           | 0.00          | 0.00 | 2,942.95     | 0.06 |
| Pfitzinger Graphics            | 0.00          | 0.00 | 619.50       | 0.01 |
| Clark Power Services           | 0.00          | 0.00 | 6,155.54     | 0.13 |
| Pro Fusion Fab                 | 0.00          | 0.00 | 5,140.00     | 0.11 |
| Mercy Corp Health              | 481.33        | 0.64 | 794.05       | 0.02 |
| Commerce Bank-VISA             | 0.00          | 0.00 | 39.47        | 0.00 |
| Rental Management Fee          | 0.00          | 0.00 | 657.75       | 0.01 |
| Reliance Bank-Mortgage Interes | 0.00          | 0.00 | 421.47       | 0.01 |
| Reliance Bank-Mort. Principle  | 0.00          | 0.00 | 243,000.00   | 5.00 |
| Mercy Corporate Health         | 216.81        | 0.29 | 216.81       | 0.00 |
| SSM Health                     | 31.50         | 0.04 | 738.50       | 0.02 |
| Athletico LTD                  | 0.00          | 0.00 | 140.00       | 0.00 |
| Commerce Bank-VISA             | 126.84        | 0.17 | 1,163.07     | 0.02 |
| Wal-Mart                       | 0.00          | 0.00 | 18.31        | 0.00 |
| Petty Cash                     | 0.00          | 0.00 | 40.59        | 0.00 |
| Sam's                          | 0.00          | 0.00 | 262.05       | 0.01 |
| Pfitzinger Graphics            | 40.00         | 0.05 | 40.00        | 0.00 |
| Vinyl Images                   | 0.00          | 0.00 | 66.89        | 0.00 |
| Schnucks                       | 31.36         | 0.04 | 284.09       | 0.01 |
| Grainger                       | 0.00          | 0.00 | 384.62       | 0.01 |
| Rick Dornseif                  | 0.00          | 0.00 | 98.06        | 0.00 |
| Leon Uniform                   | 0.00          | 0.00 | 137.88       | 0.00 |
| Jefferson Cty Fire Investigato | 0.00          | 0.00 | 375.00       | 0.01 |
| Commerce Bank-VISA             | 4,243.41      | 5.65 | 7,703.86     | 0.16 |
| Sikich                         | 0.00          | 0.00 | 677.99       | 0.01 |
| Joel Cooper                    | 0.00          | 0.00 | 84.00        | 0.00 |
| Sunset Printing                | 0.00          | 0.00 | 1,117.13     | 0.02 |
| WFM Special Tees               | 0.00          | 0.00 | 142.80       | 0.00 |
| Gina Anderson                  | 55.37         | 0.07 | 339.75       | 0.01 |
| Mike Martin                    | 37.88         | 0.05 | 37.88        | 0.00 |
| John Medlock                   | 0.00          | 0.00 | 134.70       | 0.00 |
| John Zelch                     | 0.00          | 0.00 | 52.85        | 0.00 |
| Lowe's                         | 0.00          | 0.00 | 140.22       | 0.00 |
| Pennwell/ FDIC                 | 0.00          | 0.00 | 5,845.75     | 0.12 |
| Nate Miller                    | 0.00          | 0.00 | 57.29        | 0.00 |
| Ben Schwable                   | 0.00          | 0.00 | 55.44        | 0.00 |
| Rob Miller                     | 0.00          | 0.00 | 251.80       | 0.01 |
| Stephanie Spaniol              | 0.00          | 0.00 | 70.00        | 0.00 |
| West County EMS & Fire         | 0.00          | 0.00 | 980.00       | 0.02 |
| Jefferson Cty Fire Marshall    | 0.00          | 0.00 | 125.00       | 0.00 |
| PAS                            | 0.00          | 0.00 | 175.00       | 0.00 |
| Trident Rescue                 | 0.00          | 0.00 | 525.00       | 0.01 |
| Brandon Meyer                  | 0.00          | 0.00 | 112.00       | 0.00 |
| Monarch FPD                    | 0.00          | 0.00 | 262.50       | 0.01 |
| SCESA                          | 0.00          | 0.00 | 35.00        | 0.00 |
| Anthony Schrempf               | 0.00          | 0.00 | 112.00       | 0.00 |
| Tom Mueller                    | 0.00          | 0.00 | 828.00       | 0.02 |
| Caleb Herrell                  | 54.21         | 0.07 | 54.21        | 0.00 |
| Leon Uniform Company           | 0.00          | 0.00 | 237.97       | 0.00 |
| Sentinel Emergency Solutions   | 0.00          | 0.00 | 675.01       | 0.01 |
| Leo Ellebrecht                 | 0.00          | 0.00 | 5,998.53     | 0.12 |
| Firemaster                     | 304.01        | 0.40 | 1,616.02     | 0.03 |
| WFM Specialty Tees             | 0.00          | 0.00 | 504.00       | 0.01 |
| Commerce Bank-VISA             | 0.00          | 0.00 | 1,246.59     | 0.03 |

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Five Months Ending May 31, 2019

|                                        | Current Month   |          | Year to Date    |       |
|----------------------------------------|-----------------|----------|-----------------|-------|
| Uniforms - Payroll                     | 0.00            | 0.00     | 16,628.34       | 0.34  |
| MacQueen Emergency Group               | 0.00            | 0.00     | 284.54          | 0.01  |
| The Emblem Authority                   | 0.00            | 0.00     | 145.60          | 0.00  |
| AHS Rescue                             | 2,397.43        | 3.19     | 2,397.43        | 0.05  |
| Uniform Reimbursements                 | (10.50)         | (0.01)   | (31.50)         | 0.00  |
| Employee Uniform Reimbursement         | 0.00            | 0.00     | (63.00)         | 0.00  |
| Grainger                               | 341.73          | 0.45     | 359.43          | 0.01  |
| Lowe's                                 | 0.00            | 0.00     | 243.76          | 0.01  |
| Sam's Club                             | 1,045.91        | 1.39     | 2,412.44        | 0.05  |
| Commerce Bank-VISA                     | 37.52           | 0.05     | 245.81          | 0.01  |
| Batteries Plus Bulbs                   | 0.00            | 0.00     | 184.80          | 0.00  |
| Cratex Packaging                       | 0.00            | 0.00     | 403.10          | 0.01  |
| Wal-Mart                               | 0.00            | 0.00     | 697.40          | 0.01  |
| K&K Supply                             | 0.00            | 0.00     | 28.12           | 0.00  |
| United Laboratories                    | 0.00            | 0.00     | 385.37          | 0.01  |
| Missouri-American Water                | 0.00            | 0.00     | 714.19          | 0.01  |
| Laclede Gas Company                    | 297.19          | 0.40     | 4,944.87        | 0.10  |
| AmerenUE                               | 1,362.72        | 1.81     | 6,507.33        | 0.13  |
| MSD                                    | 182.74          | 0.24     | 1,073.17        | 0.02  |
| Aspen Waste Systems                    | 210.62          | 0.28     | 1,062.65        | 0.02  |
| Overhead Transfer                      | 0.00            | 0.00     | 500,000.00      | 10.28 |
| Total Expenditures                     | 727,823.20      | 968.99   | 3,564,485.19    | 73.30 |
| Excess Revenue over (under) Expenditur | \$ (652,711.44) | (868.99) | \$ 1,298,201.89 | 26.70 |



Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Five Months Ending May 31, 2019

|                                               | Current Month<br>This Year | Current Month<br>Last Year | Year to Date<br>This Year | Year to Date<br>Last Year |
|-----------------------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| <b>Revenues</b>                               |                            |                            |                           |                           |
| Tax Revenues                                  | \$ 45,874.44               | \$ 2,366,567.48            | \$ 4,648,381.53           | \$ 6,470,669.27           |
| Interest Income                               | 18,912.32                  | 6,923.53                   | 87,325.15                 | 27,576.04                 |
| Miscellaneous Revenue                         | 50.00                      | 152.73                     | 857.40                    | 1,168.71                  |
| Permit Revenue                                | 10,275.00                  | 5,433.00                   | 120,298.00                | 50,936.00                 |
| Rental Income                                 | 0.00                       | 1,450.00                   | 5,825.00                  | 7,250.00                  |
| Sale of Fixed Assets                          | 0.00                       | 0.00                       | 0.00                      | 2,500.00                  |
| <b>Total Revenues</b>                         | <b>75,111.76</b>           | <b>2,380,526.74</b>        | <b>4,862,687.08</b>       | <b>6,560,100.02</b>       |
| <b>Cost of Sales</b>                          |                            |                            |                           |                           |
| <b>Total Cost of Sales</b>                    | <b>0.00</b>                | <b>0.00</b>                | <b>0.00</b>               | <b>0.00</b>               |
| <b>Gross Profit</b>                           | <b>75,111.76</b>           | <b>2,380,526.74</b>        | <b>4,862,687.08</b>       | <b>6,560,100.02</b>       |
| <b>Expenditures</b>                           |                            |                            |                           |                           |
| Salaries                                      | 503,565.59                 | 498,167.83                 | 1,867,929.36              | 1,790,188.29              |
| Salaries OT                                   | 17,164.04                  | 11,448.77                  | 58,298.01                 | 46,311.46                 |
| Election Expenses                             | (11.16)                    | (3,229.07)                 | 2.84                      | 13,400.50                 |
| Depreciated Assets                            | (72.00)                    | 3,065.90                   | 0.00                      | 321,799.52                |
| Payroll Taxes                                 | 38,923.07                  | 38,057.75                  | 145,242.78                | 137,299.70                |
| Office Supplies                               | 424.55                     | 1,397.90                   | 4,150.05                  | 9,896.03                  |
| IT Expenses                                   | 21,300.69                  | 2,506.75                   | 33,915.91                 | 11,071.10                 |
| Gas & Oil-Fuel                                | 2,818.63                   | 2,362.17                   | 15,858.69                 | 15,914.64                 |
| Bank Charges                                  | 0.00                       | 113.65                     | 55.26                     | 332.09                    |
| Equipment Purchases                           | 0.00                       | 1,156.91                   | 3,830.58                  | 3,582.60                  |
| Dues & Subscriptions                          | 52.50                      | 2,810.64                   | 2,359.30                  | 4,152.94                  |
| Insurance - General                           | 2,961.24                   | 2,860.27                   | 14,651.20                 | 44,784.58                 |
| Insurance - Employee                          | 93,220.19                  | 92,054.80                  | 479,084.35                | 440,626.54                |
| Professional Fees                             | 8,719.85                   | 4,247.76                   | 28,564.95                 | 45,096.07                 |
| Building Maintenance                          | 2,086.41                   | 2,304.27                   | 12,367.91                 | 12,334.20                 |
| Equipment Maintenance                         | 672.90                     | 3,137.97                   | 10,010.59                 | 8,777.55                  |
| Vehicle Maintenance                           | 24,508.62                  | 1,085.21                   | 70,462.66                 | 17,852.61                 |
| Workers Comp Claims                           | 481.33                     | 309.40                     | 833.52                    | 618.80                    |
| Rental Management Fee                         | 0.00                       | 599.33                     | 657.75                    | 1,063.33                  |
| Mortgage Payments                             | 0.00                       | 316.10                     | 243,421.47                | 1,591.02                  |
| Doctors Fees                                  | 248.31                     | 70.00                      | 1,095.31                  | 1,631.00                  |
| Misc. Expenses                                | 198.20                     | 245.72                     | 2,495.56                  | 2,009.57                  |
| Training & Education                          | 4,390.87                   | 5,708.29                   | 20,295.17                 | 26,105.33                 |
| Uniforms                                      | 2,690.94                   | 2,880.06                   | 29,639.53                 | 32,088.78                 |
| Supplies-Cleaning & Maint.                    | 1,425.16                   | 483.72                     | 4,960.23                  | 4,746.99                  |
| Utilities                                     | 2,053.27                   | 2,453.03                   | 14,302.21                 | 14,516.93                 |
| Overhead Transfer                             | 0.00                       | 0.00                       | 500,000.00                | 500,000.00                |
| <b>Total Expenditures</b>                     | <b>727,823.20</b>          | <b>676,615.13</b>          | <b>3,564,485.19</b>       | <b>3,507,792.17</b>       |
| <b>Excess Revenue over (under) Expenditur</b> | <b>\$ (652,711.44)</b>     | <b>\$ 1,703,911.61</b>     | <b>\$ 1,298,201.89</b>    | <b>\$ 3,052,307.85</b>    |

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Five Months Ending May 31, 2019

|                                | Current Month<br>This Year | Current Month<br>Last Year | Year to Date<br>This Year | Year to Date<br>Last Year |
|--------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| <b>Revenues</b>                |                            |                            |                           |                           |
| Tax Collection - Current       | \$ 45,874.44               | \$ 2,366,567.48            | \$ 4,648,381.53           | \$ 6,470,669.27           |
| Investment Interest            | 0.00                       | 0.00                       | 1,556.62                  | 7,152.91                  |
| Property Rental Interest       | 29.13                      | 6.13                       | 126.24                    | 2,315.11                  |
| SB Health Reimburse Interest   | 0.66                       | 5.36                       | 1.99                      | 13.47                     |
| SB-Flexible Spending Interest  | 21.95                      | 12.76                      | 75.10                     | 21.67                     |
| SB-General Interest            | 18,860.58                  | 6,899.28                   | 85,565.20                 | 18,072.88                 |
| Misc Income                    | 0.00                       | 127.73                     | 807.40                    | 768.71                    |
| Fire Reports                   | 50.00                      | 25.00                      | 50.00                     | 400.00                    |
| Permit Revenue                 | 0.00                       | 5,433.00                   | 93,925.00                 | 36,541.00                 |
| Building Permits               | 9,825.00                   | 0.00                       | 25,223.00                 | 14,045.00                 |
| Re-Occupancy Fees              | 450.00                     | 0.00                       | 1,150.00                  | 350.00                    |
| Upper End Property             | 0.00                       | 1,450.00                   | 5,825.00                  | 7,250.00                  |
| Sale of Fixed Assets           | 0.00                       | 0.00                       | 0.00                      | 2,500.00                  |
| <b>Total Revenues</b>          | <b>75,111.76</b>           | <b>2,380,526.74</b>        | <b>4,862,687.08</b>       | <b>6,560,100.02</b>       |
| <b>Cost of Sales</b>           |                            |                            |                           |                           |
| <b>Total Cost of Sales</b>     | <b>0.00</b>                | <b>0.00</b>                | <b>0.00</b>               | <b>0.00</b>               |
| <b>Gross Profit</b>            | <b>75,111.76</b>           | <b>2,380,526.74</b>        | <b>4,862,687.08</b>       | <b>6,560,100.02</b>       |
| <b>Expenditures</b>            |                            |                            |                           |                           |
| Salaries-Firefighters          | 423,619.98                 | 417,029.49                 | 1,539,679.15              | 1,482,455.95              |
| Salaries-Fire Chief            | 10,419.23                  | 9,928.80                   | 38,203.88                 | 36,405.60                 |
| Salaries-Deputy Chiefs         | 37,433.78                  | 45,386.63                  | 174,636.28                | 178,346.97                |
| Salaries-Admin Assistants      | 8,079.40                   | 7,113.82                   | 29,891.40                 | 26,308.94                 |
| Salaries-Office Manager        | 5,726.70                   | 5,523.84                   | 20,924.40                 | 20,254.08                 |
| Salaries-Fire Marshall         | 15,224.00                  | 10,104.00                  | 55,150.50                 | 37,048.00                 |
| Salaries-Inspectors            | 3,062.50                   | 3,081.25                   | 9,443.75                  | 9,368.75                  |
| Payroll Overtime-FF            | 17,164.04                  | 11,448.77                  | 58,298.01                 | 46,311.46                 |
| St. Louis Cty Board of Electio | (11.16)                    | 0.00                       | 2.84                      | 14,948.21                 |
| Mulligan Printing              | 0.00                       | 0.00                       | 0.00                      | 1,681.36                  |
| Election Expenses Reimbursemen | 0.00                       | (3,229.07)                 | 0.00                      | (3,229.07)                |
| Sentinel                       | 0.00                       | 0.00                       | 0.00                      | 37,924.05                 |
| Target Solutions               | 0.00                       | 0.00                       | 0.00                      | 7,262.00                  |
| Bullex                         | 0.00                       | 0.00                       | 0.00                      | 1,833.44                  |
| Emergency Services             | 0.00                       | 0.00                       | 0.00                      | 223,296.00                |
| Slyman Bros Appliance          | 0.00                       | 0.00                       | 0.00                      | 4,488.99                  |
| Don Brown Chevrolet            | 0.00                       | 0.00                       | 0.00                      | 37,232.00                 |
| Sam's Club                     | 0.00                       | 0.00                       | 0.00                      | 1,618.14                  |
| Public Safety Outfitters       | (72.00)                    | 0.00                       | 0.00                      | 5,079.00                  |
| Miken Technologies             | 0.00                       | 3,065.90                   | 0.00                      | 3,065.90                  |
| FICA/ Medicare                 | 38,923.07                  | 38,057.75                  | 145,242.78                | 137,299.70                |
| Marco                          | 36.40                      | 0.00                       | 182.00                    | 145.60                    |
| Office Source                  | 241.71                     | 431.26                     | 717.15                    | 921.93                    |
| Commerce Bank-VISA             | 29.04                      | 826.08                     | 1,552.56                  | 5,830.19                  |
| MO Lawyers Media               | 0.00                       | 0.00                       | 14.62                     | 25.48                     |
| Safeguard                      | 0.00                       | 0.00                       | 0.00                      | 132.96                    |
| ADP Screening Services         | 0.00                       | 0.00                       | 629.22                    | 712.37                    |
| Rejis Commission               | 7.00                       | 0.00                       | 14.00                     | 259.00                    |
| Copy Source                    | 0.00                       | 0.00                       | 50.05                     | 0.00                      |
| Wal-Mart                       | 0.00                       | 0.00                       | 27.92                     | 22.68                     |
| UPS                            | 0.00                       | 0.00                       | 24.42                     | 0.00                      |
| Summer One                     | 110.40                     | 140.56                     | 866.26                    | 858.02                    |

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Five Months Ending May 31, 2019

|                                 | Current Month<br>This Year | Current Month<br>Last Year | Year to Date<br>This Year | Year to Date<br>Last Year |
|---------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| The Emblem Authority            | 0.00                       | 0.00                       | 103.95                    | 714.00                    |
| Quantum Technologies            | 0.00                       | 0.00                       | 78.47                     | 131.00                    |
| Kimberly Smith                  | 0.00                       | 0.00                       | 0.00                      | 142.80                    |
| Speed-E-Way Printing            | 0.00                       | 0.00                       | 105.61                    | 0.00                      |
| Office Supplies - Undefined     | 0.00                       | 0.00                       | (216.18)                  | 0.00                      |
| Image Trend                     | 1,989.19                   | 1,931.25                   | 8,142.41                  | 7,905.25                  |
| First Watch                     | 575.50                     | 575.50                     | 2,877.50                  | 1,726.50                  |
| Miken Technologies              | 0.00                       | 0.00                       | 0.00                      | 1,439.35                  |
| Sikich                          | 1,215.00                   | 0.00                       | 1,215.00                  | 0.00                      |
| Commerce Bank-VISA              | 610.00                     | 0.00                       | 610.00                    | 0.00                      |
| ESO Solutions                   | 0.00                       | 0.00                       | 4,160.00                  | 0.00                      |
| Gerstner Electric               | 16,911.00                  | 0.00                       | 16,911.00                 | 0.00                      |
| Sieveling                       | 2,642.69                   | 2,362.17                   | 15,633.64                 | 15,914.64                 |
| Commerce Bank-VISA              | 51.00                      | 0.00                       | 100.11                    | 0.00                      |
| Fabick                          | 124.94                     | 0.00                       | 124.94                    | 0.00                      |
| Commerce Bank                   | 0.00                       | 127.90                     | 0.00                      | 404.15                    |
| Reliance Bank Fees              | 0.00                       | (14.25)                    | 55.26                     | (72.06)                   |
| Sentinel Emergency Solutions    | 0.00                       | 1,156.91                   | 1,767.30                  | 2,095.51                  |
| Lowes                           | 0.00                       | 0.00                       | 0.00                      | 748.44                    |
| Fluid Air Products              | 0.00                       | 0.00                       | 0.00                      | 738.65                    |
| Project Lifesaver               | 0.00                       | 0.00                       | 2,063.28                  | 0.00                      |
| MAPERS                          | 0.00                       | 0.00                       | 0.00                      | 70.00                     |
| Backstoppers                    | 0.00                       | 0.00                       | 105.00                    | 105.00                    |
| Center for Public Safety        | 0.00                       | 0.00                       | 875.00                    | 861.00                    |
| Commerce Bank-VISA              | 52.50                      | 0.00                       | 184.80                    | 146.30                    |
| Fenton Area Chamber of Commerce | 0.00                       | 0.00                       | 350.00                    | 0.00                      |
| MABOI                           | 0.00                       | 0.00                       | 24.50                     | 35.00                     |
| IAAI                            | 0.00                       | 0.00                       | 0.00                      | 100.00                    |
| Metropolitan Fire Marshall Ass  | 0.00                       | 0.00                       | 50.00                     | 25.00                     |
| CCE-911                         | 0.00                       | 2,810.64                   | 0.00                      | 2,810.64                  |
| Across the Street Productions   | 0.00                       | 0.00                       | 770.00                    | 0.00                      |
| McNeil & Company                | 0.00                       | 0.00                       | 276.68                    | 358.28                    |
| Lakeran                         | 105.00                     | 0.00                       | 210.00                    | 105.00                    |
| MO Employers Mutual             | 0.00                       | 0.00                       | 0.00                      | 31,204.92                 |
| Standard Insurance              | 2,803.74                   | 2,860.27                   | 14,112.02                 | 13,116.38                 |
| The Cincinnati Ins Co           | 52.50                      | 0.00                       | 52.50                     | 0.00                      |
| Delta Dental                    | 5,831.55                   | 5,398.26                   | 29,230.03                 | 25,964.36                 |
| United Healthcare               | 102,864.92                 | 96,342.93                  | 522,028.49                | 455,414.95                |
| Eyemed                          | 372.26                     | 308.41                     | 1,841.92                  | 1,559.40                  |
| Quality Benefits                | 4,266.95                   | 2,503.62                   | 12,547.13                 | 11,635.56                 |
| J W Terrill                     | 258.44                     | 243.88                     | 1,281.28                  | 1,219.40                  |
| PAS                             | 0.00                       | 0.00                       | 2,797.12                  | 2,671.87                  |
| Insurance Reimbursements        | (21,241.60)                | (12,742.30)                | (92,845.78)               | (57,839.00)               |
| Gold's Gym                      | 867.67                     | 0.00                       | 2,204.16                  | 0.00                      |
| Rognan & Associates             | 1,225.00                   | 2,450.00                   | 6,125.00                  | 6,125.00                  |
| Spector, Wolfe, McLaughlin      | 2,912.70                   | 1,410.50                   | 11,212.59                 | 5,783.05                  |
| Darla Sansoucie                 | 644.00                     | 0.00                       | 1,260.00                  | 854.00                    |
| Paylocity                       | 567.65                     | 387.26                     | 2,580.05                  | 2,249.84                  |
| ArchImages                      | 0.00                       | 0.00                       | 0.00                      | 20,514.41                 |
| Lockton                         | 0.00                       | 0.00                       | 3,500.00                  | 3,500.00                  |
| Aon Consulting                  | 3,370.50                   | 0.00                       | 3,887.31                  | 6,069.77                  |
| Blue Chip Exterminating         | 182.70                     | 66.50                      | 464.80                    | 476.19                    |
| Buildingstars                   | 160.30                     | 160.30                     | 1,081.50                  | 801.50                    |
| B&B Distributors                | 0.00                       | 0.00                       | 177.80                    | 0.00                      |
| Zumwalt                         | 0.00                       | 0.00                       | 0.00                      | 641.99                    |
| Commerce Bank-VISA              | 0.00                       | 551.78                     | 837.38                    | 1,449.91                  |
| BRDA Electric                   | 147.00                     | 1,069.60                   | 1,424.50                  | 1,615.78                  |
| Lawn Systems                    | 0.00                       | 0.00                       | 351.75                    | 207.55                    |

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Five Months Ending May 31, 2019

|                                | Current Month<br>This Year | Current Month<br>Last Year | Year to Date<br>This Year | Year to Date<br>Last Year |
|--------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| Scott Lee Heating              | 0.00                       | 0.00                       | 0.00                      | 1,811.60                  |
| STL Automatic Door             | 66.50                      | 0.00                       | 5,224.31                  | 1,770.13                  |
| STL Automatic Sprinkler        | 383.60                     | 375.20                     | 383.60                    | 375.20                    |
| Supreme Turf                   | 0.00                       | 0.00                       | 0.00                      | 12.60                     |
| Vogel Heating & Cooling        | 0.00                       | 0.00                       | 0.00                      | 1,386.00                  |
| Pfizinger Graphics             | 0.00                       | 0.00                       | 563.50                    | 0.00                      |
| Merlo Plumbing                 | 0.00                       | 0.00                       | 244.24                    | 1,680.35                  |
| Sam's Club                     | 0.00                       | 0.00                       | 239.61                    | 32.33                     |
| Grainger                       | 0.00                       | 0.00                       | 0.00                      | 37.18                     |
| Lowe's                         | 183.81                     | 35.77                      | 183.81                    | 35.77                     |
| Tom Meyer                      | 0.00                       | 14.70                      | 0.00                      | 14.70                     |
| Tony Schrempf                  | 0.00                       | 30.42                      | 0.00                      | 30.42                     |
| Midwest Alarms                 | 0.00                       | 0.00                       | 197.75                    | 0.00                      |
| Lowes                          | 0.00                       | 0.00                       | 30.86                     | 0.00                      |
| Bopp Landscaping               | 420.00                     | 0.00                       | 420.00                    | 0.00                      |
| Daniel's Lawn Care             | 542.50                     | 0.00                       | 542.50                    | 0.00                      |
| Building Maint Reimbursements  | 0.00                       | 0.00                       | 0.00                      | (45.00)                   |
| Sentinel Emergency Solutions   | 475.20                     | 2,598.69                   | 5,024.84                  | 5,914.04                  |
| Dobbs Tire                     | 0.00                       | 0.00                       | 20.92                     | 0.00                      |
| Rescue Repair                  | 0.00                       | 0.00                       | 0.00                      | 1,079.52                  |
| K&K Supply                     | 20.14                      | 0.00                       | 182.51                    | 0.00                      |
| Kelly's Auto Repair            | 0.00                       | 0.00                       | 0.00                      | 106.47                    |
| Commerce Bank-VISA             | 0.00                       | 0.00                       | 1,190.24                  | 88.91                     |
| Banner Fire Equipment          | 0.00                       | 539.28                     | 685.11                    | 1,839.28                  |
| Crest Industries               | 46.02                      | 0.00                       | 56.73                     | 0.00                      |
| Lowes                          | 21.98                      | 0.00                       | 343.73                    | 10.91                     |
| R-O-M                          | 0.00                       | 0.00                       | 0.00                      | (428.45)                  |
| CRS-Crest Industries           | 0.00                       | 0.00                       | 0.00                      | 78.97                     |
| CIT Trucks                     | 0.00                       | 0.00                       | 0.00                      | 87.90                     |
| Show Me Weights                | 0.00                       | 0.00                       | 420.00                    | 0.00                      |
| Commerce-VISA                  | 109.56                     | 0.00                       | 109.56                    | 0.00                      |
| Lion                           | 0.00                       | 0.00                       | 1,741.60                  | 0.00                      |
| Arco Lawn Equipment            | 0.00                       | 0.00                       | 5.32                      | 0.00                      |
| Sam's Club                     | 0.00                       | 0.00                       | 90.03                     | 0.00                      |
| Pfizinger Graphics             | 0.00                       | 0.00                       | 140.00                    | 0.00                      |
| Sentinel Emergency Solutions   | 23,609.47                  | 236.60                     | 34,940.00                 | 2,626.17                  |
| Affton Radiator                | 562.38                     | 293.55                     | 562.38                    | 9,168.20                  |
| CIT Trucks                     | 160.17                     | 70.92                      | 9,850.78                  | 3,814.77                  |
| Fabick                         | 0.00                       | 0.00                       | 0.00                      | 530.36                    |
| Kelly's Auto Repair            | 0.00                       | 366.96                     | 223.53                    | 981.74                    |
| Commerce Bank-VISA             | 0.00                       | 29.04                      | 0.00                      | 72.97                     |
| Public Safety Outfitters       | 72.00                      | 0.00                       | 8,615.86                  | 0.00                      |
| Don's Automotive               | 0.00                       | 88.14                      | 768.64                    | 145.25                    |
| Metro Electric Supply          | 104.60                     | 0.00                       | 104.60                    | 0.00                      |
| Purcell Tire Company           | 0.00                       | 0.00                       | 538.88                    | 492.19                    |
| Dobb's Tire                    | 0.00                       | 0.00                       | 0.00                      | 20.96                     |
| American Test Center           | 0.00                       | 0.00                       | 2,942.95                  | 0.00                      |
| Pfizinger Graphics             | 0.00                       | 0.00                       | 619.50                    | 0.00                      |
| Clark Power Services           | 0.00                       | 0.00                       | 6,155.54                  | 0.00                      |
| Pro Fusion Fab                 | 0.00                       | 0.00                       | 5,140.00                  | 0.00                      |
| Mercy Corp Health              | 481.33                     | 309.40                     | 794.05                    | 618.80                    |
| Commerce Bank-VISA             | 0.00                       | 0.00                       | 39.47                     | 0.00                      |
| Rental Management Fee          | 0.00                       | 599.33                     | 657.75                    | 1,063.33                  |
| Reliance Bank-Mortgage Interes | 0.00                       | 316.10                     | 421.47                    | 1,591.02                  |
| Reliance Bank-Mort. Principle  | 0.00                       | 0.00                       | 243,000.00                | 0.00                      |
| Mercy Corporate Health         | 216.81                     | 0.00                       | 216.81                    | 0.00                      |
| SSM Health                     | 31.50                      | 0.00                       | 738.50                    | 0.00                      |
| Depaul Medical Group           | 0.00                       | 0.00                       | 0.00                      | 1,561.00                  |

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Five Months Ending May 31, 2019

|                                | Current Month<br>This Year | Current Month<br>Last Year | Year to Date<br>This Year | Year to Date<br>Last Year |
|--------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| Athletico LTD                  | 0.00                       | 70.00                      | 140.00                    | 70.00                     |
| Commerce Bank-VISA             | 126.84                     | 245.72                     | 1,163.07                  | 1,390.05                  |
| Wal-Mart                       | 0.00                       | 0.00                       | 18.31                     | 62.00                     |
| Petty Cash                     | 0.00                       | 0.00                       | 40.59                     | 72.71                     |
| Sam's                          | 0.00                       | 0.00                       | 262.05                    | 78.81                     |
| Pfizinger Graphics             | 40.00                      | 0.00                       | 40.00                     | 406.00                    |
| Vinyl Images                   | 0.00                       | 0.00                       | 66.89                     | 0.00                      |
| Schnucks                       | 31.36                      | 0.00                       | 284.09                    | 0.00                      |
| Grainger                       | 0.00                       | 0.00                       | 384.62                    | 0.00                      |
| Rick Dornseif                  | 0.00                       | 0.00                       | 98.06                     | 0.00                      |
| Leon Uniform                   | 0.00                       | 0.00                       | 137.88                    | 0.00                      |
| Pattonville FPD                | 0.00                       | 0.00                       | 0.00                      | 595.00                    |
| University of MO               | 0.00                       | 595.00                     | 0.00                      | 1,785.00                  |
| SSM St. Mary's                 | 0.00                       | 0.00                       | 0.00                      | 107.10                    |
| Tri-County Training Consortium | 0.00                       | 0.00                       | 0.00                      | 4,803.75                  |
| Jefferson Cty Fire Investigato | 0.00                       | 0.00                       | 375.00                    | 0.00                      |
| Commerce Bank-VISA             | 4,243.41                   | 4,854.27                   | 7,703.86                  | 15,962.17                 |
| Sikich                         | 0.00                       | 0.00                       | 677.99                    | 0.00                      |
| Joel Cooper                    | 0.00                       | 0.00                       | 84.00                     | 0.00                      |
| Dave Wynne                     | 0.00                       | 0.00                       | 0.00                      | 58.97                     |
| Sunset Printing                | 0.00                       | 0.00                       | 1,117.13                  | 1,111.90                  |
| WFM Special Tees               | 0.00                       | 0.00                       | 142.80                    | 0.00                      |
| Gina Anderson                  | 55.37                      | 0.00                       | 339.75                    | 32.73                     |
| Across The Street Productions  | 0.00                       | 0.00                       | 0.00                      | 400.00                    |
| Tim Buehne                     | 0.00                       | 0.00                       | 0.00                      | 330.37                    |
| I-Women                        | 0.00                       | 0.00                       | 0.00                      | 465.50                    |
| Mike Martin                    | 37.88                      | 0.00                       | 37.88                     | 41.36                     |
| Kyle Forbuss                   | 0.00                       | 0.00                       | 0.00                      | 37.27                     |
| Robert Graham                  | 0.00                       | 0.00                       | 0.00                      | 161.25                    |
| Chris Thiemann                 | 0.00                       | 0.00                       | 0.00                      | 55.94                     |
| John Medlock                   | 0.00                       | 194.30                     | 134.70                    | 194.30                    |
| Chris McCarthy                 | 0.00                       | 64.72                      | 0.00                      | 64.72                     |
| John Zelch                     | 0.00                       | 0.00                       | 52.85                     | 0.00                      |
| Lowes                          | 0.00                       | 0.00                       | 140.22                    | 0.00                      |
| Pennwell/ FDIC                 | 0.00                       | 0.00                       | 5,845.75                  | 0.00                      |
| Nate Miller                    | 0.00                       | 0.00                       | 57.29                     | 0.00                      |
| Ben Schwable                   | 0.00                       | 0.00                       | 55.44                     | 0.00                      |
| Rob Miller                     | 0.00                       | 0.00                       | 251.80                    | 0.00                      |
| Stephanie Spaniol              | 0.00                       | 0.00                       | 70.00                     | 0.00                      |
| West County EMS & Fire         | 0.00                       | 0.00                       | 980.00                    | 0.00                      |
| Jefferson Cty Fire Marshall    | 0.00                       | 0.00                       | 125.00                    | 0.00                      |
| PAS                            | 0.00                       | 0.00                       | 175.00                    | 0.00                      |
| Trident Rescue                 | 0.00                       | 0.00                       | 525.00                    | 0.00                      |
| Brandon Meyer                  | 0.00                       | 0.00                       | 112.00                    | 0.00                      |
| Monarch FPD                    | 0.00                       | 0.00                       | 262.50                    | 0.00                      |
| SCESA                          | 0.00                       | 0.00                       | 35.00                     | 0.00                      |
| Anthony Schrempf               | 0.00                       | 0.00                       | 112.00                    | 0.00                      |
| Tom Mueller                    | 0.00                       | 0.00                       | 828.00                    | 0.00                      |
| Caleb Herrell                  | 54.21                      | 0.00                       | 54.21                     | 0.00                      |
| Training Reimbursements        | 0.00                       | 0.00                       | 0.00                      | (102.00)                  |
| Leon Uniform Company           | 0.00                       | 596.10                     | 237.97                    | 1,657.89                  |
| Sentinel Emergency Solutions   | 0.00                       | 246.96                     | 675.01                    | 421.85                    |
| Schuhmacher Fire Equip         | 0.00                       | 0.00                       | 0.00                      | 518.72                    |
| Leo Ellebrecht                 | 0.00                       | 0.00                       | 5,998.53                  | 5,728.87                  |
| Weber Fire & Safety            | 0.00                       | 0.00                       | 0.00                      | 77.88                     |
| Firemaster                     | 304.01                     | 2,037.00                   | 1,616.02                  | 5,347.44                  |
| WFM Specialty Tees             | 0.00                       | 0.00                       | 504.00                    | 1,827.00                  |
| Commerce Bank-VISA             | 0.00                       | 0.00                       | 1,246.59                  | 79.75                     |

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Five Months Ending May 31, 2019

|                                        | Current Month<br>This Year | Current Month<br>Last Year | Year to Date<br>This Year | Year to Date<br>Last Year |
|----------------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| Public Safety Center                   | 0.00                       | 0.00                       | 0.00                      | 87.50                     |
| Uniforms - Payroll                     | 0.00                       | 0.00                       | 16,628.34                 | 0.00                      |
| MacQueen Emergency Group               | 0.00                       | 0.00                       | 284.54                    | 0.00                      |
| The Emblem Authority                   | 0.00                       | 0.00                       | 145.60                    | 0.00                      |
| AHS Rescue                             | 2,397.43                   | 0.00                       | 2,397.43                  | 0.00                      |
| Uniform Reimbursements                 | (10.50)                    | 0.00                       | (31.50)                   | 0.00                      |
| Employee Uniform Reimbursement         | 0.00                       | 0.00                       | (63.00)                   | 16,341.88                 |
| Grainger                               | 341.73                     | 0.00                       | 359.43                    | 880.42                    |
| Lowe's                                 | 0.00                       | 0.00                       | 243.76                    | 164.89                    |
| Sam's Club                             | 1,045.91                   | 59.65                      | 2,412.44                  | 1,671.29                  |
| Commerce Bank-VISA                     | 37.52                      | 16.41                      | 245.81                    | 86.34                     |
| Batteries Plus Bulbs                   | 0.00                       | 0.00                       | 184.80                    | 300.47                    |
| Cratex Packaging                       | 0.00                       | 0.00                       | 403.10                    | 1,166.92                  |
| Wal-Mart                               | 0.00                       | 0.00                       | 697.40                    | 69.00                     |
| K&K Supply                             | 0.00                       | 0.00                       | 28.12                     | 0.00                      |
| B&B Distributors                       | 0.00                       | 363.91                     | 0.00                      | 363.91                    |
| Cutting Edge Sharpening                | 0.00                       | 29.40                      | 0.00                      | 29.40                     |
| Dobb's Tire                            | 0.00                       | 14.35                      | 0.00                      | 14.35                     |
| United Laboratories                    | 0.00                       | 0.00                       | 385.37                    | 0.00                      |
| Missouri-American Water                | 0.00                       | 0.00                       | 714.19                    | 694.42                    |
| Laclede Gas Company                    | 297.19                     | 409.85                     | 4,944.87                  | 4,500.68                  |
| AmerenUE                               | 1,362.72                   | 1,544.64                   | 6,507.33                  | 7,245.85                  |
| MSD                                    | 182.74                     | 345.67                     | 1,073.17                  | 1,356.00                  |
| Aspen Waste Systems                    | 210.62                     | 152.87                     | 1,062.65                  | 719.98                    |
| Overhead Transfer                      | 0.00                       | 0.00                       | 500,000.00                | 500,000.00                |
| Total Expenditures                     | <u>727,823.20</u>          | <u>676,615.13</u>          | <u>3,564,485.19</u>       | <u>3,507,792.17</u>       |
| Excess Revenues over (under) Expenditu | \$ <u>(652,711.44)</u>     | \$ <u>1,703,911.61</u>     | \$ <u>1,298,201.89</u>    | \$ <u>3,052,307.85</u>    |

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Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Five Months Ending May 31, 2019

|                                | Current Month |        | Year to Date    |        |
|--------------------------------|---------------|--------|-----------------|--------|
| Revenues                       |               |        |                 |        |
| Tax Revenues                   | \$ 45,874.44  | 61.07  | \$ 4,648,381.53 | 95.59  |
| Interest Income                | 18,912.32     | 25.18  | 87,325.15       | 1.80   |
| Miscellaneous Revenue          | 50.00         | 0.07   | 857.40          | 0.02   |
| Permit Revenue                 | 10,275.00     | 13.68  | 120,298.00      | 2.47   |
| Rental Income                  | 0.00          | 0.00   | 5,825.00        | 0.12   |
| Total Revenues                 | 75,111.76     | 100.00 | 4,862,687.08    | 100.00 |
| Cost of Sales                  |               |        |                 |        |
| Total Cost of Sales            | 0.00          | 0.00   | 0.00            | 0.00   |
| Gross Profit                   | 75,111.76     | 100.00 | 4,862,687.08    | 100.00 |
| Expenditures                   |               |        |                 |        |
| Salaries-Firefighters          | 423,619.98    | 563.99 | 1,539,679.15    | 31.66  |
| Salaries-Fire Chief            | 10,419.23     | 13.87  | 38,203.88       | 0.79   |
| Salaries-Deputy Chiefs         | 37,433.78     | 49.84  | 174,636.28      | 3.59   |
| Salaries-Admin Assistants      | 8,079.40      | 10.76  | 29,891.40       | 0.61   |
| Salaries-Office Manager        | 5,726.70      | 7.62   | 20,924.40       | 0.43   |
| Salaries-Fire Marshall         | 15,224.00     | 20.27  | 55,150.50       | 1.13   |
| Salaries-Inspectors            | 3,062.50      | 4.08   | 9,443.75        | 0.19   |
| Total - Salaries               | 503,565.59    | 670.42 | 1,867,929.36    | 38.41  |
| Salaries OT                    | 17,164.04     | 22.85  | 58,298.01       | 1.20   |
| Total - OT Salaries            | 17,164.04     | 22.85  | 58,298.01       | 1.20   |
| St. Louis Cty Board of Electio | (11.16)       | (0.01) | 2.84            | 0.00   |
| Total - Election Expenses      | (11.16)       | (0.01) | 2.84            | 0.00   |
| Public Safety Outfitters       | (72.00)       | (0.10) | 0.00            | 0.00   |
| Total - Depreciated Assets     | (72.00)       | (0.10) | 0.00            | 0.00   |
| FICA/ Medicare                 | 38,923.07     | 51.82  | 145,242.78      | 2.99   |
| Total - Payroll Taxes          | 38,923.07     | 51.82  | 145,242.78      | 2.99   |
| Marco                          | 36.40         | 0.05   | 182.00          | 0.00   |
| Office Source                  | 241.71        | 0.32   | 717.15          | 0.01   |
| Commerce Bank-VISA             | 29.04         | 0.04   | 1,552.56        | 0.03   |
| MO Lawyers Media               | 0.00          | 0.00   | 14.62           | 0.00   |
| ADP Screening Services         | 0.00          | 0.00   | 629.22          | 0.01   |
| Rejis Commission               | 7.00          | 0.01   | 14.00           | 0.00   |
| Copy Source                    | 0.00          | 0.00   | 50.05           | 0.00   |
| Wal-Mart                       | 0.00          | 0.00   | 27.92           | 0.00   |
| UPS                            | 0.00          | 0.00   | 24.42           | 0.00   |
| Summer One                     | 110.40        | 0.15   | 866.26          | 0.02   |
| The Emblem Authority           | 0.00          | 0.00   | 103.95          | 0.00   |
| Quantum Technologies           | 0.00          | 0.00   | 78.47           | 0.00   |
| Speed-E-Way Printing           | 0.00          | 0.00   | 105.61          | 0.00   |
| Office Supplies - Undefined    | 0.00          | 0.00   | (216.18)        | 0.00   |
| Total - Office Supplies        | 424.55        | 0.57   | 4,150.05        | 0.09   |
| Image Trend                    | 1,989.19      | 2.65   | 8,142.41        | 0.17   |
| First Watch                    | 575.50        | 0.77   | 2,877.50        | 0.06   |
| Sikich                         | 1,215.00      | 1.62   | 1,215.00        | 0.02   |
| Commerce Bank-VISA             | 610.00        | 0.81   | 610.00          | 0.01   |
| ESO Solutions                  | 0.00          | 0.00   | 4,160.00        | 0.09   |

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Five Months Ending May 31, 2019

|                                 | Current Month |         | Year to Date |        |
|---------------------------------|---------------|---------|--------------|--------|
| Gerstner Electric               | 16,911.00     | 22.51   | 16,911.00    | 0.35   |
| Total - IT Expenses             | 21,300.69     | 28.36   | 33,915.91    | 0.70   |
| Sieveking                       | 2,642.69      | 3.52    | 15,633.64    | 0.32   |
| Commerce Bank-VISA              | 51.00         | 0.07    | 100.11       | 0.00   |
| Fabick                          | 124.94        | 0.17    | 124.94       | 0.00   |
| Total - Gas & Oil/ Fuel         | 2,818.63      | 3.75    | 15,858.69    | 0.33   |
| Bank Charges                    | 0.00          | 0.00    | 55.26        | 0.00   |
| Total - Bank Charges            | 0.00          | 0.00    | 55.26        | 0.00   |
| Sentinel Emergency Solutions    | 0.00          | 0.00    | 1,767.30     | 0.04   |
| Project Lifesaver               | 0.00          | 0.00    | 2,063.28     | 0.04   |
| Total - Equipment Purchases     | 0.00          | 0.00    | 3,830.58     | 0.08   |
| Backstoppers                    | 0.00          | 0.00    | 105.00       | 0.00   |
| Center for Public Safety        | 0.00          | 0.00    | 875.00       | 0.02   |
| Commerce Bank-VISA              | 52.50         | 0.07    | 184.80       | 0.00   |
| Fenton Area Chamber of Commerce | 0.00          | 0.00    | 350.00       | 0.01   |
| MABOI                           | 0.00          | 0.00    | 24.50        | 0.00   |
| Metropolitan Fire Marshall Ass  | 0.00          | 0.00    | 50.00        | 0.00   |
| Across the Street Productions   | 0.00          | 0.00    | 770.00       | 0.02   |
| Total - Dues & Subscriptions    | 52.50         | 0.07    | 2,359.30     | 0.05   |
| McNeil & Company                | 0.00          | 0.00    | 276.68       | 0.01   |
| Lakenan                         | 105.00        | 0.14    | 210.00       | 0.00   |
| Standard Insurance              | 2,803.74      | 3.73    | 14,112.02    | 0.29   |
| The Cincinnati Ins Co           | 52.50         | 0.07    | 52.50        | 0.00   |
| Total - Insurance/ General      | 2,961.24      | 3.94    | 14,651.20    | 0.30   |
| Delta Dental                    | 5,831.55      | 7.76    | 29,230.03    | 0.60   |
| United Healthcare               | 102,864.92    | 136.95  | 522,028.49   | 10.74  |
| Eyemed                          | 372.26        | 0.50    | 1,841.92     | 0.04   |
| Quality Benefits                | 4,266.95      | 5.68    | 12,547.13    | 0.26   |
| J W Terrill                     | 258.44        | 0.34    | 1,281.28     | 0.03   |
| PAS                             | 0.00          | 0.00    | 2,797.12     | 0.06   |
| Insurance Reimbursements        | (21,241.60)   | (28.28) | (92,845.78)  | (1.91) |
| Gold's Gym                      | 867.67        | 1.16    | 2,204.16     | 0.05   |
| Total - Insurance/ Employee     | 93,220.19     | 124.11  | 479,084.35   | 9.85   |
| Rognan & Associates             | 1,225.00      | 1.63    | 6,125.00     | 0.13   |
| Spector, Wolfe, McLaughlin      | 2,912.70      | 3.88    | 11,212.59    | 0.23   |
| Darla Sansoucie                 | 644.00        | 0.86    | 1,260.00     | 0.03   |
| Paylocity                       | 567.65        | 0.76    | 2,580.05     | 0.05   |
| Lockton                         | 0.00          | 0.00    | 3,500.00     | 0.07   |
| Aon Consulting                  | 3,370.50      | 4.49    | 3,887.31     | 0.08   |
| Total - Professional Fees       | 8,719.85      | 11.61   | 28,564.95    | 0.59   |
| Blue Chip Exterminating         | 182.70        | 0.24    | 464.80       | 0.01   |
| Buildingstars                   | 160.30        | 0.21    | 1,081.50     | 0.02   |
| B&B Distributors                | 0.00          | 0.00    | 177.80       | 0.00   |
| Commerce Bank-VISA              | 0.00          | 0.00    | 837.38       | 0.02   |
| BRDA Electric                   | 147.00        | 0.20    | 1,424.50     | 0.03   |
| Lawn Systems                    | 0.00          | 0.00    | 351.75       | 0.01   |
| STL Automatic Door              | 66.50         | 0.09    | 5,224.31     | 0.11   |
| STL Automatic Sprinkler         | 383.60        | 0.51    | 383.60       | 0.01   |
| Pfizinger Graphics              | 0.00          | 0.00    | 563.50       | 0.01   |
| Merlo Plumbing                  | 0.00          | 0.00    | 244.24       | 0.01   |
| Sam's Club                      | 0.00          | 0.00    | 239.61       | 0.00   |

See Accountant's Compilation Report - Modified Accrual Basis



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Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Five Months Ending May 31, 2019

|                                | Current Month |       | Year to Date |      |
|--------------------------------|---------------|-------|--------------|------|
| Lowe's                         | 183.81        | 0.24  | 183.81       | 0.00 |
| Midwest Alarms                 | 0.00          | 0.00  | 197.75       | 0.00 |
| Lowe's                         | 0.00          | 0.00  | 30.86        | 0.00 |
| Bopp Landscaping               | 420.00        | 0.56  | 420.00       | 0.01 |
| Daniel's Lawn Care             | 542.50        | 0.72  | 542.50       | 0.01 |
| Total - Building Maintenance   | 2,086.41      | 2.78  | 12,367.91    | 0.25 |
| Sentinel Emergency Solutions   | 475.20        | 0.63  | 5,024.84     | 0.10 |
| Dobbs Tire                     | 0.00          | 0.00  | 20.92        | 0.00 |
| K&K Supply                     | 20.14         | 0.03  | 182.51       | 0.00 |
| Commerce Bank-VISA             | 0.00          | 0.00  | 1,190.24     | 0.02 |
| Banner Fire Equipment          | 0.00          | 0.00  | 685.11       | 0.01 |
| Crest Industries               | 46.02         | 0.06  | 56.73        | 0.00 |
| Lowe's                         | 21.98         | 0.03  | 343.73       | 0.01 |
| Show Me Weights                | 0.00          | 0.00  | 420.00       | 0.01 |
| Commerce-VISA                  | 109.56        | 0.15  | 109.56       | 0.00 |
| Lion                           | 0.00          | 0.00  | 1,741.60     | 0.04 |
| Arco Lawn Equipment            | 0.00          | 0.00  | 5.32         | 0.00 |
| Sam's Club                     | 0.00          | 0.00  | 90.03        | 0.00 |
| Pfizinger Graphics             | 0.00          | 0.00  | 140.00       | 0.00 |
| Total - Equipment Maintenance  | 672.90        | 0.90  | 10,010.59    | 0.21 |
| Sentinel Emergency Solutions   | 23,609.47     | 31.43 | 34,940.00    | 0.72 |
| Affton Radiator                | 562.38        | 0.75  | 562.38       | 0.01 |
| CIT Trucks                     | 160.17        | 0.21  | 9,850.78     | 0.20 |
| Kelly's Auto Repair            | 0.00          | 0.00  | 223.53       | 0.00 |
| Public Safety Outfitters       | 72.00         | 0.10  | 8,615.86     | 0.18 |
| Don's Automotive               | 0.00          | 0.00  | 768.64       | 0.02 |
| Metro Electric Supply          | 104.60        | 0.14  | 104.60       | 0.00 |
| Purcell Tire Company           | 0.00          | 0.00  | 538.88       | 0.01 |
| American Test Center           | 0.00          | 0.00  | 2,942.95     | 0.06 |
| Pfizinger Graphics             | 0.00          | 0.00  | 619.50       | 0.01 |
| Clark Power Services           | 0.00          | 0.00  | 6,155.54     | 0.13 |
| Pro Fusion Fab                 | 0.00          | 0.00  | 5,140.00     | 0.11 |
| Total - Vehicle Maintenance    | 24,508.62     | 32.63 | 70,462.66    | 1.45 |
| Total - Lease Expense          | 0.00          | 0.00  | 0.00         | 0.00 |
| Mercy Corp Health              | 481.33        | 0.64  | 794.05       | 0.02 |
| Commerce Bank-VISA             | 0.00          | 0.00  | 39.47        | 0.00 |
| Total - Worker's Comp Claims   | 481.33        | 0.64  | 833.52       | 0.02 |
| Rental Management Fee          | 0.00          | 0.00  | 657.75       | 0.01 |
| Total - Rental Management Fee  | 0.00          | 0.00  | 657.75       | 0.01 |
| Reliance Bank-Mortgage Interes | 0.00          | 0.00  | 421.47       | 0.01 |
| Reliance Bank-Mort. Principle  | 0.00          | 0.00  | 243,000.00   | 5.00 |
| Total - Mortgage Payments      | 0.00          | 0.00  | 243,421.47   | 5.01 |
| Mercy Corporate Health         | 216.81        | 0.29  | 216.81       | 0.00 |
| SSM Health                     | 31.50         | 0.04  | 738.50       | 0.02 |
| Athletico LTD                  | 0.00          | 0.00  | 140.00       | 0.00 |
| Total - Doctors Fees           | 248.31        | 0.33  | 1,095.31     | 0.02 |
| Total - Rental Repair          | 0.00          | 0.00  | 0.00         | 0.00 |
| Commerce Bank-VISA             | 126.84        | 0.17  | 1,163.07     | 0.02 |
| Wal-Mart                       | 0.00          | 0.00  | 18.31        | 0.00 |
| Petty Cash                     | 0.00          | 0.00  | 40.59        | 0.00 |

See Accountant's Compilation Report - Modified Accrual Basis

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Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Five Months Ending May 31, 2019

|                                | Current Month |        | Year to Date |      |
|--------------------------------|---------------|--------|--------------|------|
| Sam's                          | 0.00          | 0.00   | 262.05       | 0.01 |
| Pffitzinger Graphics           | 40.00         | 0.05   | 40.00        | 0.00 |
| Vinyl Images                   | 0.00          | 0.00   | 66.89        | 0.00 |
| Schnucks                       | 31.36         | 0.04   | 284.09       | 0.01 |
| Grainger                       | 0.00          | 0.00   | 384.62       | 0.01 |
| Rick Dornseif                  | 0.00          | 0.00   | 98.06        | 0.00 |
| Leon Uniform                   | 0.00          | 0.00   | 137.88       | 0.00 |
| Total - Misc Expenses          | 198.20        | 0.26   | 2,495.56     | 0.05 |
| Jefferson Cty Fire Investigato | 0.00          | 0.00   | 375.00       | 0.01 |
| Commerce Bank-VISA             | 4,243.41      | 5.65   | 7,703.86     | 0.16 |
| Sikich                         | 0.00          | 0.00   | 677.99       | 0.01 |
| Joel Cooper                    | 0.00          | 0.00   | 84.00        | 0.00 |
| Sunset Printing                | 0.00          | 0.00   | 1,117.13     | 0.02 |
| WFM Special Tees               | 0.00          | 0.00   | 142.80       | 0.00 |
| Gina Anderson                  | 55.37         | 0.07   | 339.75       | 0.01 |
| Mike Martin                    | 37.88         | 0.05   | 37.88        | 0.00 |
| John Medlock                   | 0.00          | 0.00   | 134.70       | 0.00 |
| John Zelch                     | 0.00          | 0.00   | 52.85        | 0.00 |
| Lowe's                         | 0.00          | 0.00   | 140.22       | 0.00 |
| Pennwell/ FDIC                 | 0.00          | 0.00   | 5,845.75     | 0.12 |
| Nate Miller                    | 0.00          | 0.00   | 57.29        | 0.00 |
| Ben Schwable                   | 0.00          | 0.00   | 55.44        | 0.00 |
| Rob Miller                     | 0.00          | 0.00   | 251.80       | 0.01 |
| Stephanie Spaniol              | 0.00          | 0.00   | 70.00        | 0.00 |
| West County EMS & Fire         | 0.00          | 0.00   | 980.00       | 0.02 |
| Jefferson Cty Fire Marshall    | 0.00          | 0.00   | 125.00       | 0.00 |
| PAS                            | 0.00          | 0.00   | 175.00       | 0.00 |
| Trident Rescue                 | 0.00          | 0.00   | 525.00       | 0.01 |
| Brandon Meyer                  | 0.00          | 0.00   | 112.00       | 0.00 |
| Monarch FPD                    | 0.00          | 0.00   | 262.50       | 0.01 |
| SCESA                          | 0.00          | 0.00   | 35.00        | 0.00 |
| Anthony Schrempf               | 0.00          | 0.00   | 112.00       | 0.00 |
| Tom Mueller                    | 0.00          | 0.00   | 828.00       | 0.02 |
| Caleb Herrell                  | 54.21         | 0.07   | 54.21        | 0.00 |
| Total - Training & Education   | 4,390.87      | 5.85   | 20,295.17    | 0.42 |
| Leon Uniform Company           | 0.00          | 0.00   | 237.97       | 0.00 |
| Sentinel Emergency Solutions   | 0.00          | 0.00   | 675.01       | 0.01 |
| Leo Ellebrecht                 | 0.00          | 0.00   | 5,998.53     | 0.12 |
| Firemaster                     | 304.01        | 0.40   | 1,616.02     | 0.03 |
| WFM Specialty Tees             | 0.00          | 0.00   | 504.00       | 0.01 |
| Commerce Bank-VISA             | 0.00          | 0.00   | 1,246.59     | 0.03 |
| Uniforms - Payroll             | 0.00          | 0.00   | 16,628.34    | 0.34 |
| MacQueen Emergency Group       | 0.00          | 0.00   | 284.54       | 0.01 |
| The Emblem Authority           | 0.00          | 0.00   | 145.60       | 0.00 |
| AHS Rescue                     | 2,397.43      | 3.19   | 2,397.43     | 0.05 |
| Uniform Reimbursements         | (10.50)       | (0.01) | (31.50)      | 0.00 |
| Employee Uniform Reimbursement | 0.00          | 0.00   | (63.00)      | 0.00 |
| Total - Uniforms               | 2,690.94      | 3.58   | 29,639.53    | 0.61 |
| Grainger                       | 341.73        | 0.45   | 359.43       | 0.01 |
| Lowe's                         | 0.00          | 0.00   | 243.76       | 0.01 |
| Sam's Club                     | 1,045.91      | 1.39   | 2,412.44     | 0.05 |
| Commerce Bank-VISA             | 37.52         | 0.05   | 245.81       | 0.01 |
| Batteries Plus Bulbs           | 0.00          | 0.00   | 184.80       | 0.00 |
| Cratex Packaging               | 0.00          | 0.00   | 403.10       | 0.01 |
| Wal-Mart                       | 0.00          | 0.00   | 697.40       | 0.01 |
| K&K Supply                     | 0.00          | 0.00   | 28.12        | 0.00 |

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Five Months Ending May 31, 2019

|                                         | Current Month   |          | Year to Date    |       |
|-----------------------------------------|-----------------|----------|-----------------|-------|
| United Laboratories                     | 0.00            | 0.00     | 385.37          | 0.01  |
| Total - Supplies/ Cleaning & Maintenanc | 1,425.16        | 1.90     | 4,960.23        | 0.10  |
| Missouri-American Water                 | 0.00            | 0.00     | 714.19          | 0.01  |
| Laclede Gas Company                     | 297.19          | 0.40     | 4,944.87        | 0.10  |
| AmerenUE                                | 1,362.72        | 1.81     | 6,507.33        | 0.13  |
| MSD                                     | 182.74          | 0.24     | 1,073.17        | 0.02  |
| Aspen Waste Systems                     | 210.62          | 0.28     | 1,062.65        | 0.02  |
| Total - Utilities                       | 2,053.27        | 2.73     | 14,302.21       | 0.29  |
| Overhead Transfer                       | 0.00            | 0.00     | 500,000.00      | 10.28 |
| Total - Overhead Transfers              | 0.00            | 0.00     | 500,000.00      | 10.28 |
| Total Expenditures                      | 727,823.20      | 968.99   | 3,564,485.19    | 73.30 |
| Excess Revenue over (under) Expenditur  | \$ (652,711.44) | (868.99) | \$ 1,298,201.89 | 26.70 |

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Five Months Ending May 31, 2019

|                                | This Year<br>Current Month | Last Year<br>Current Month | This Year Year<br>to Date | Last Year Year<br>to Date |
|--------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| Revenues                       |                            |                            |                           |                           |
| Tax Revenues                   | \$ 45,874.44               | 2,366,567.48               | \$ 4,648,381.53           | 6,470,669.27              |
| Interest Income                | 18,912.32                  | 6,923.53                   | 87,325.15                 | 27,576.04                 |
| Miscellaneous Revenue          | 50.00                      | 152.73                     | 857.40                    | 1,168.71                  |
| Permit Revenue                 | 10,275.00                  | 5,433.00                   | 120,298.00                | 50,936.00                 |
| Rental Income                  | 0.00                       | 1,450.00                   | 5,825.00                  | 7,250.00                  |
| Sale of Fixed Assets           | 0.00                       | 0.00                       | 0.00                      | 2,500.00                  |
| Total Revenues                 | 75,111.76                  | 2,380,526.74               | 4,862,687.08              | 6,560,100.02              |
| Cost of Sales                  |                            |                            |                           |                           |
| Total Cost of Sales            | 0.00                       | 0.00                       | 0.00                      | 0.00                      |
| Gross Profit                   | 75,111.76                  | 2,380,526.74               | 4,862,687.08              | 6,560,100.02              |
| Expenditures                   |                            |                            |                           |                           |
| Salaries-Firefighters          | 423,619.98                 | 417,029.49                 | 1,539,679.15              | 1,482,455.95              |
| Salaries-Fire Chief            | 10,419.23                  | 9,928.80                   | 38,203.88                 | 36,405.60                 |
| Salaries-Deputy Chiefs         | 37,433.78                  | 45,386.63                  | 174,636.28                | 178,346.97                |
| Salaries-Admin Assistants      | 8,079.40                   | 7,113.82                   | 29,891.40                 | 26,308.94                 |
| Salaries-Office Manager        | 5,726.70                   | 5,523.84                   | 20,924.40                 | 20,254.08                 |
| Salaries-Fire Marshall         | 15,224.00                  | 10,104.00                  | 55,150.50                 | 37,048.00                 |
| Salaries-Inspectors            | 3,062.50                   | 3,081.25                   | 9,443.75                  | 9,368.75                  |
| Total - Salaries               | 503,565.59                 | 498,167.83                 | 1,867,929.36              | 1,790,188.29              |
| Salaries OT                    | 17,164.04                  | 11,448.77                  | 58,298.01                 | 46,311.46                 |
| Total - OT Salaries            | 17,164.04                  | 11,448.77                  | 58,298.01                 | 46,311.46                 |
| St. Louis Cty Board of Electio | (11.16)                    | 0.00                       | 2.84                      | 14,948.21                 |
| Mulligan Printing              | 0.00                       | 0.00                       | 0.00                      | 1,681.36                  |
| Election Expenses Reimbursemen | 0.00                       | (3,229.07)                 | 0.00                      | (3,229.07)                |
| Total - Election Expenses      | (11.16)                    | (3,229.07)                 | 2.84                      | 13,400.50                 |
| Sentinel                       | 0.00                       | 0.00                       | 0.00                      | 37,924.05                 |
| Target Solutions               | 0.00                       | 0.00                       | 0.00                      | 7,262.00                  |
| Bullex                         | 0.00                       | 0.00                       | 0.00                      | 1,833.44                  |
| Emergency Services             | 0.00                       | 0.00                       | 0.00                      | 223,296.00                |
| Slyman Bros Appliance          | 0.00                       | 0.00                       | 0.00                      | 4,488.99                  |
| Don Brown Chevrolet            | 0.00                       | 0.00                       | 0.00                      | 37,232.00                 |
| Sam's Club                     | 0.00                       | 0.00                       | 0.00                      | 1,618.14                  |
| Public Safety Outfitters       | (72.00)                    | 0.00                       | 0.00                      | 5,079.00                  |
| Miken Technologies             | 0.00                       | 3,065.90                   | 0.00                      | 3,065.90                  |
| Total - Depreciated Assets     | (72.00)                    | 3,065.90                   | 0.00                      | 321,799.52                |
| FICA/ Medicare                 | 38,923.07                  | 38,057.75                  | 145,242.78                | 137,299.70                |
| Total - Payroll Taxes          | 38,923.07                  | 38,057.75                  | 145,242.78                | 137,299.70                |
| Marco                          | 36.40                      | 0.00                       | 182.00                    | 145.60                    |
| Office Source                  | 241.71                     | 431.26                     | 717.15                    | 921.93                    |
| Commerce Bank-VISA             | 29.04                      | 826.08                     | 1,552.56                  | 5,830.19                  |
| MO Lawyers Media               | 0.00                       | 0.00                       | 14.62                     | 25.48                     |
| Safeguard                      | 0.00                       | 0.00                       | 0.00                      | 132.96                    |
| ADP Screening Services         | 0.00                       | 0.00                       | 629.22                    | 712.37                    |
| Rejis Commission               | 7.00                       | 0.00                       | 14.00                     | 259.00                    |
| Copy Source                    | 0.00                       | 0.00                       | 50.05                     | 0.00                      |
| Wal-Mart                       | 0.00                       | 0.00                       | 27.92                     | 22.68                     |

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Five Months Ending May 31, 2019

|                                 | This Year<br>Current Month | Last Year<br>Current Month | This Year Year<br>to Date | Last Year Year<br>to Date |
|---------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| UPS                             | 0.00                       | 0.00                       | 24.42                     | 0.00                      |
| Summer One                      | 110.40                     | 140.56                     | 866.26                    | 858.02                    |
| The Emblem Authority            | 0.00                       | 0.00                       | 103.95                    | 714.00                    |
| Quantum Technologies            | 0.00                       | 0.00                       | 78.47                     | 131.00                    |
| Kimberly Smith                  | 0.00                       | 0.00                       | 0.00                      | 142.80                    |
| Speed-E-Way Printing            | 0.00                       | 0.00                       | 105.61                    | 0.00                      |
| Office Supplies - Undefined     | 0.00                       | 0.00                       | (216.18)                  | 0.00                      |
| Total - Office Supplies         | 424.55                     | 1,397.90                   | 4,150.05                  | 9,896.03                  |
| Image Trend                     | 1,989.19                   | 1,931.25                   | 8,142.41                  | 7,905.25                  |
| First Watch                     | 575.50                     | 575.50                     | 2,877.50                  | 1,726.50                  |
| Miken Technologies              | 0.00                       | 0.00                       | 0.00                      | 1,439.35                  |
| Sikich                          | 1,215.00                   | 0.00                       | 1,215.00                  | 0.00                      |
| Commerce Bank-VISA              | 610.00                     | 0.00                       | 610.00                    | 0.00                      |
| ESO Solutions                   | 0.00                       | 0.00                       | 4,160.00                  | 0.00                      |
| Gerstner Electric               | 16,911.00                  | 0.00                       | 16,911.00                 | 0.00                      |
| Total - IT Expenses             | 21,300.69                  | 2,506.75                   | 33,915.91                 | 11,071.10                 |
| Sieveling                       | 2,642.69                   | 2,362.17                   | 15,633.64                 | 15,914.64                 |
| Commerce Bank-VISA              | 51.00                      | 0.00                       | 100.11                    | 0.00                      |
| Fabick                          | 124.94                     | 0.00                       | 124.94                    | 0.00                      |
| Total - Gas & Oil/ Fuel         | 2,818.63                   | 2,362.17                   | 15,858.69                 | 15,914.64                 |
| Bank Charges                    | 0.00                       | 113.65                     | 55.26                     | 332.09                    |
| Total - Bank Charges            | 0.00                       | 113.65                     | 55.26                     | 332.09                    |
| Sentinel Emergency Solutions    | 0.00                       | 1,156.91                   | 1,767.30                  | 2,095.51                  |
| Lowes                           | 0.00                       | 0.00                       | 0.00                      | 748.44                    |
| Fluid Air Products              | 0.00                       | 0.00                       | 0.00                      | 738.65                    |
| Project Lifesaver               | 0.00                       | 0.00                       | 2,063.28                  | 0.00                      |
| Total - Equipment Purchases     | 0.00                       | 1,156.91                   | 3,830.58                  | 3,582.60                  |
| MAPERS                          | 0.00                       | 0.00                       | 0.00                      | 70.00                     |
| Backstoppers                    | 0.00                       | 0.00                       | 105.00                    | 105.00                    |
| Center for Public Safety        | 0.00                       | 0.00                       | 875.00                    | 861.00                    |
| Commerce Bank-VISA              | 52.50                      | 0.00                       | 184.80                    | 146.30                    |
| Fenton Area Chamber of Commerce | 0.00                       | 0.00                       | 350.00                    | 0.00                      |
| MABOI                           | 0.00                       | 0.00                       | 24.50                     | 35.00                     |
| IAAI                            | 0.00                       | 0.00                       | 0.00                      | 100.00                    |
| Metropolitan Fire Marshall Ass  | 0.00                       | 0.00                       | 50.00                     | 25.00                     |
| CCE-911                         | 0.00                       | 2,810.64                   | 0.00                      | 2,810.64                  |
| Across the Street Productions   | 0.00                       | 0.00                       | 770.00                    | 0.00                      |
| Total - Dues & Subscriptions    | 52.50                      | 2,810.64                   | 2,359.30                  | 4,152.94                  |
| McNeil & Company                | 0.00                       | 0.00                       | 276.68                    | 358.28                    |
| Lakenan                         | 105.00                     | 0.00                       | 210.00                    | 105.00                    |
| MO Employers Mutual             | 0.00                       | 0.00                       | 0.00                      | 31,204.92                 |
| Standard Insurance              | 2,803.74                   | 2,860.27                   | 14,112.02                 | 13,116.38                 |
| The Cincinnati Ins Co           | 52.50                      | 0.00                       | 52.50                     | 0.00                      |
| Total - Insurance/ General      | 2,961.24                   | 2,860.27                   | 14,651.20                 | 44,784.58                 |
| Delta Dental                    | 5,831.55                   | 5,398.26                   | 29,230.03                 | 25,964.36                 |
| United Healthcare               | 102,864.92                 | 96,342.93                  | 522,028.49                | 455,414.95                |
| Eyemed                          | 372.26                     | 308.41                     | 1,841.92                  | 1,559.40                  |
| Quality Benefits                | 4,266.95                   | 2,503.62                   | 12,547.13                 | 11,635.56                 |
| J W Terrill                     | 258.44                     | 243.88                     | 1,281.28                  | 1,219.40                  |
| PAS                             | 0.00                       | 0.00                       | 2,797.12                  | 2,671.87                  |
| Insurance Reimbursements        | (21,241.60)                | (12,742.30)                | (92,845.78)               | (57,839.00)               |

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Five Months Ending May 31, 2019

|                               | This Year<br>Current Month | Last Year<br>Current Month | This Year Year<br>to Date | Last Year Year<br>to Date |
|-------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| Gold's Gym                    | 867.67                     | 0.00                       | 2,204.16                  | 0.00                      |
| Total - Insurance/ Employee   | 93,220.19                  | 92,054.80                  | 479,084.35                | 440,626.54                |
| Rognan & Associates           | 1,225.00                   | 2,450.00                   | 6,125.00                  | 6,125.00                  |
| Spector, Wolfe, McLaughlin    | 2,912.70                   | 1,410.50                   | 11,212.59                 | 5,783.05                  |
| Darla Sansoucie               | 644.00                     | 0.00                       | 1,260.00                  | 854.00                    |
| Paylocity                     | 567.65                     | 387.26                     | 2,580.05                  | 2,249.84                  |
| ArchImages                    | 0.00                       | 0.00                       | 0.00                      | 20,514.41                 |
| Lockton                       | 0.00                       | 0.00                       | 3,500.00                  | 3,500.00                  |
| Aon Consulting                | 3,370.50                   | 0.00                       | 3,887.31                  | 6,069.77                  |
| Total - Professional Fees     | 8,719.85                   | 4,247.76                   | 28,564.95                 | 45,096.07                 |
| Blue Chip Exterminating       | 182.70                     | 66.50                      | 464.80                    | 476.19                    |
| Buildingstars                 | 160.30                     | 160.30                     | 1,081.50                  | 801.50                    |
| B&B Distributors              | 0.00                       | 0.00                       | 177.80                    | 0.00                      |
| Zumwalt                       | 0.00                       | 0.00                       | 0.00                      | 641.99                    |
| Commerce Bank-VISA            | 0.00                       | 551.78                     | 837.38                    | 1,449.91                  |
| BRDA Electric                 | 147.00                     | 1,069.60                   | 1,424.50                  | 1,615.78                  |
| Lawn Systems                  | 0.00                       | 0.00                       | 351.75                    | 207.55                    |
| Scott Lee Heating             | 0.00                       | 0.00                       | 0.00                      | 1,811.60                  |
| STL Automatic Door            | 66.50                      | 0.00                       | 5,224.31                  | 1,770.13                  |
| STL Automatic Sprinkler       | 383.60                     | 375.20                     | 383.60                    | 375.20                    |
| Supreme Turf                  | 0.00                       | 0.00                       | 0.00                      | 12.60                     |
| Vogel Heating & Cooling       | 0.00                       | 0.00                       | 0.00                      | 1,386.00                  |
| Pfztinger Graphics            | 0.00                       | 0.00                       | 563.50                    | 0.00                      |
| Merlo Plumbing                | 0.00                       | 0.00                       | 244.24                    | 1,680.35                  |
| Sam's Club                    | 0.00                       | 0.00                       | 239.61                    | 32.33                     |
| Grainger                      | 0.00                       | 0.00                       | 0.00                      | 37.18                     |
| Lowe's                        | 183.81                     | 35.77                      | 183.81                    | 35.77                     |
| Tom Meyer                     | 0.00                       | 14.70                      | 0.00                      | 14.70                     |
| Tony Schrempf                 | 0.00                       | 30.42                      | 0.00                      | 30.42                     |
| Midwest Alarms                | 0.00                       | 0.00                       | 197.75                    | 0.00                      |
| Lowes                         | 0.00                       | 0.00                       | 30.86                     | 0.00                      |
| Bopp Landscaping              | 420.00                     | 0.00                       | 420.00                    | 0.00                      |
| Daniel's Lawn Care            | 542.50                     | 0.00                       | 542.50                    | 0.00                      |
| Building Maint Reimbursements | 0.00                       | 0.00                       | 0.00                      | (45.00)                   |
| Total - Building Maintenance  | 2,086.41                   | 2,304.27                   | 12,367.91                 | 12,334.20                 |
| Sentinel Emergency Solutions  | 475.20                     | 2,598.69                   | 5,024.84                  | 5,914.04                  |
| Dobbs Tire                    | 0.00                       | 0.00                       | 20.92                     | 0.00                      |
| Rescue Repair                 | 0.00                       | 0.00                       | 0.00                      | 1,079.52                  |
| K&K Supply                    | 20.14                      | 0.00                       | 182.51                    | 0.00                      |
| Kelly's Auto Repair           | 0.00                       | 0.00                       | 0.00                      | 106.47                    |
| Commerce Bank-VISA            | 0.00                       | 0.00                       | 1,190.24                  | 88.91                     |
| Banner Fire Equipment         | 0.00                       | 539.28                     | 685.11                    | 1,839.28                  |
| Crest Industries              | 46.02                      | 0.00                       | 56.73                     | 0.00                      |
| Lowes                         | 21.98                      | 0.00                       | 343.73                    | 10.91                     |
| R-O-M                         | 0.00                       | 0.00                       | 0.00                      | (428.45)                  |
| CRS-Crest Industries          | 0.00                       | 0.00                       | 0.00                      | 78.97                     |
| CIT Trucks                    | 0.00                       | 0.00                       | 0.00                      | 87.90                     |
| Show Me Weights               | 0.00                       | 0.00                       | 420.00                    | 0.00                      |
| Commerce-VISA                 | 109.56                     | 0.00                       | 109.56                    | 0.00                      |
| Lion                          | 0.00                       | 0.00                       | 1,741.60                  | 0.00                      |
| Arco Lawn Equipment           | 0.00                       | 0.00                       | 5.32                      | 0.00                      |
| Sam's Club                    | 0.00                       | 0.00                       | 90.03                     | 0.00                      |
| Pfztinger Graphics            | 0.00                       | 0.00                       | 140.00                    | 0.00                      |
| Total - Equipment Maintenance | 672.90                     | 3,137.97                   | 10,010.59                 | 8,777.55                  |

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Five Months Ending May 31, 2019

|                                 | This Year<br>Current Month | Last Year<br>Current Month | This Year Year<br>to Date | Last Year Year<br>to Date |
|---------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| Sentinel Emergency Solutions    | 23,609.47                  | 236.60                     | 34,940.00                 | 2,626.17                  |
| Affton Radiator                 | 562.38                     | 293.55                     | 562.38                    | 9,168.20                  |
| CIT Trucks                      | 160.17                     | 70.92                      | 9,850.78                  | 3,814.77                  |
| Fabick                          | 0.00                       | 0.00                       | 0.00                      | 530.36                    |
| Kelly's Auto Repair             | 0.00                       | 366.96                     | 223.53                    | 981.74                    |
| Commerce Bank-VISA              | 0.00                       | 29.04                      | 0.00                      | 72.97                     |
| Public Safety Outfitters        | 72.00                      | 0.00                       | 8,615.86                  | 0.00                      |
| Don's Automotive                | 0.00                       | 88.14                      | 768.64                    | 145.25                    |
| Metro Electric Supply           | 104.60                     | 0.00                       | 104.60                    | 0.00                      |
| Purcell Tire Company            | 0.00                       | 0.00                       | 538.88                    | 492.19                    |
| Dobb's Tire                     | 0.00                       | 0.00                       | 0.00                      | 20.96                     |
| American Test Center            | 0.00                       | 0.00                       | 2,942.95                  | 0.00                      |
| Pfizinger Graphics              | 0.00                       | 0.00                       | 619.50                    | 0.00                      |
| Clark Power Services            | 0.00                       | 0.00                       | 6,155.54                  | 0.00                      |
| Pro Fusion Fab                  | 0.00                       | 0.00                       | 5,140.00                  | 0.00                      |
| Total - Vehicle Maintenance     | 24,508.62                  | 1,085.21                   | 70,462.66                 | 17,852.61                 |
| Total - Lease Expense           | 0.00                       | 0.00                       | 0.00                      | 0.00                      |
| Mercy Corp Health               | 481.33                     | 309.40                     | 794.05                    | 618.80                    |
| Commerce Bank-VISA              | 0.00                       | 0.00                       | 39.47                     | 0.00                      |
| Total - Worker's Comp Claims    | 481.33                     | 309.40                     | 833.52                    | 618.80                    |
| Rental Management Fee           | 0.00                       | 599.33                     | 657.75                    | 1,063.33                  |
| Total - Rental Management Fee   | 0.00                       | 599.33                     | 657.75                    | 1,063.33                  |
| Reliance Bank-Mortgage Interest | 0.00                       | 316.10                     | 421.47                    | 1,591.02                  |
| Reliance Bank-Mort. Principle   | 0.00                       | 0.00                       | 243,000.00                | 0.00                      |
| Total - Mortgage Payments       | 0.00                       | 316.10                     | 243,421.47                | 1,591.02                  |
| Mercy Corporate Health          | 216.81                     | 0.00                       | 216.81                    | 0.00                      |
| SSM Health                      | 31.50                      | 0.00                       | 738.50                    | 0.00                      |
| Depaul Medical Group            | 0.00                       | 0.00                       | 0.00                      | 1,561.00                  |
| Athletico LTD                   | 0.00                       | 70.00                      | 140.00                    | 70.00                     |
| Total - Doctors Fees            | 248.31                     | 70.00                      | 1,095.31                  | 1,631.00                  |
| Total - Rental Repair           | 0.00                       | 0.00                       | 0.00                      | 0.00                      |
| Commerce Bank-VISA              | 126.84                     | 245.72                     | 1,163.07                  | 1,390.05                  |
| Wal-Mart                        | 0.00                       | 0.00                       | 18.31                     | 62.00                     |
| Petty Cash                      | 0.00                       | 0.00                       | 40.59                     | 72.71                     |
| Sam's                           | 0.00                       | 0.00                       | 262.05                    | 78.81                     |
| Pfizinger Graphics              | 40.00                      | 0.00                       | 40.00                     | 406.00                    |
| Vinyl Images                    | 0.00                       | 0.00                       | 66.89                     | 0.00                      |
| Schnucks                        | 31.36                      | 0.00                       | 284.09                    | 0.00                      |
| Grainger                        | 0.00                       | 0.00                       | 384.62                    | 0.00                      |
| Rick Dornseif                   | 0.00                       | 0.00                       | 98.06                     | 0.00                      |
| Leon Uniform                    | 0.00                       | 0.00                       | 137.88                    | 0.00                      |
| Total - Misc Expenses           | 198.20                     | 245.72                     | 2,495.56                  | 2,009.57                  |
| Pattonville FPD                 | 0.00                       | 0.00                       | 0.00                      | 595.00                    |
| University of MO                | 0.00                       | 595.00                     | 0.00                      | 1,785.00                  |
| SSM St. Mary's                  | 0.00                       | 0.00                       | 0.00                      | 107.10                    |
| Tri-County Training Consortium  | 0.00                       | 0.00                       | 0.00                      | 4,803.75                  |
| Jefferson Cty Fire Investigato  | 0.00                       | 0.00                       | 375.00                    | 0.00                      |
| Commerce Bank-VISA              | 4,243.41                   | 4,854.27                   | 7,703.86                  | 15,962.17                 |
| Sikich                          | 0.00                       | 0.00                       | 677.99                    | 0.00                      |
| Joel Cooper                     | 0.00                       | 0.00                       | 84.00                     | 0.00                      |

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Five Months Ending May 31, 2019

|                                | This Year<br>Current Month | Last Year<br>Current Month | This Year Year<br>to Date | Last Year Year<br>to Date |
|--------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| Dave Wynne                     | 0.00                       | 0.00                       | 0.00                      | 58.97                     |
| Sunset Printing                | 0.00                       | 0.00                       | 1,117.13                  | 1,111.90                  |
| WFM Special Tees               | 0.00                       | 0.00                       | 142.80                    | 0.00                      |
| Gina Anderson                  | 55.37                      | 0.00                       | 339.75                    | 32.73                     |
| Across The Street Productions  | 0.00                       | 0.00                       | 0.00                      | 400.00                    |
| Tim Buehne                     | 0.00                       | 0.00                       | 0.00                      | 330.37                    |
| I-Women                        | 0.00                       | 0.00                       | 0.00                      | 465.50                    |
| Mike Martin                    | 37.88                      | 0.00                       | 37.88                     | 41.36                     |
| Kyle Forbuss                   | 0.00                       | 0.00                       | 0.00                      | 37.27                     |
| Robert Graham                  | 0.00                       | 0.00                       | 0.00                      | 161.25                    |
| Chris Thiemann                 | 0.00                       | 0.00                       | 0.00                      | 55.94                     |
| John Medlock                   | 0.00                       | 194.30                     | 134.70                    | 194.30                    |
| Chris McCarthy                 | 0.00                       | 64.72                      | 0.00                      | 64.72                     |
| John Zelch                     | 0.00                       | 0.00                       | 52.85                     | 0.00                      |
| Lowe's                         | 0.00                       | 0.00                       | 140.22                    | 0.00                      |
| Pennwell/ FDIC                 | 0.00                       | 0.00                       | 5,845.75                  | 0.00                      |
| Nate Miller                    | 0.00                       | 0.00                       | 57.29                     | 0.00                      |
| Ben Schwable                   | 0.00                       | 0.00                       | 55.44                     | 0.00                      |
| Rob Miller                     | 0.00                       | 0.00                       | 251.80                    | 0.00                      |
| Stephanie Spaniol              | 0.00                       | 0.00                       | 70.00                     | 0.00                      |
| West County EMS & Fire         | 0.00                       | 0.00                       | 980.00                    | 0.00                      |
| Jefferson Cty Fire Marshall    | 0.00                       | 0.00                       | 125.00                    | 0.00                      |
| PAS                            | 0.00                       | 0.00                       | 175.00                    | 0.00                      |
| Trident Rescue                 | 0.00                       | 0.00                       | 525.00                    | 0.00                      |
| Brandon Meyer                  | 0.00                       | 0.00                       | 112.00                    | 0.00                      |
| Monarch FPD                    | 0.00                       | 0.00                       | 262.50                    | 0.00                      |
| SCESA                          | 0.00                       | 0.00                       | 35.00                     | 0.00                      |
| Anthony Schrempf               | 0.00                       | 0.00                       | 112.00                    | 0.00                      |
| Tom Mueller                    | 0.00                       | 0.00                       | 828.00                    | 0.00                      |
| Caleb Herrell                  | 54.21                      | 0.00                       | 54.21                     | 0.00                      |
| Training Reimbursements        | 0.00                       | 0.00                       | 0.00                      | (102.00)                  |
| Total - Training & Education   | 4,390.87                   | 5,708.29                   | 20,295.17                 | 26,105.33                 |
| Leon Uniform Company           | 0.00                       | 596.10                     | 237.97                    | 1,657.89                  |
| Sentinel Emergency Solutions   | 0.00                       | 246.96                     | 675.01                    | 421.85                    |
| Schuhmacher Fire Equip         | 0.00                       | 0.00                       | 0.00                      | 518.72                    |
| Leo Ellebrecht                 | 0.00                       | 0.00                       | 5,998.53                  | 5,728.87                  |
| Weber Fire & Safety            | 0.00                       | 0.00                       | 0.00                      | 77.88                     |
| Firemaster                     | 304.01                     | 2,037.00                   | 1,616.02                  | 5,347.44                  |
| WFM Specialty Tees             | 0.00                       | 0.00                       | 504.00                    | 1,827.00                  |
| Commerce Bank-VISA             | 0.00                       | 0.00                       | 1,246.59                  | 79.75                     |
| Public Safety Center           | 0.00                       | 0.00                       | 0.00                      | 87.50                     |
| Uniforms - Payroll             | 0.00                       | 0.00                       | 16,628.34                 | 0.00                      |
| MacQueen Emergency Group       | 0.00                       | 0.00                       | 284.54                    | 0.00                      |
| The Emblem Authority           | 0.00                       | 0.00                       | 145.60                    | 0.00                      |
| AHS Rescue                     | 2,397.43                   | 0.00                       | 2,397.43                  | 0.00                      |
| Uniform Reimbursements         | (10.50)                    | 0.00                       | (31.50)                   | 0.00                      |
| Employee Uniform Reimbursement | 0.00                       | 0.00                       | (63.00)                   | 16,341.88                 |
| Total - Uniforms               | 2,690.94                   | 2,880.06                   | 29,639.53                 | 32,088.78                 |
| Grainger                       | 341.73                     | 0.00                       | 359.43                    | 880.42                    |
| Lowe's                         | 0.00                       | 0.00                       | 243.76                    | 164.89                    |
| Sam's Club                     | 1,045.91                   | 59.65                      | 2,412.44                  | 1,671.29                  |
| Commerce Bank-VISA             | 37.52                      | 16.41                      | 245.81                    | 86.34                     |
| Batteries Plus Bulbs           | 0.00                       | 0.00                       | 184.80                    | 300.47                    |
| Cratex Packaging               | 0.00                       | 0.00                       | 403.10                    | 1,166.92                  |
| Wal-Mart                       | 0.00                       | 0.00                       | 697.40                    | 69.00                     |
| K&K Supply                     | 0.00                       | 0.00                       | 28.12                     | 0.00                      |

See Accountant's Compilation Report - Modified Accrual Basis



Fenton FPD - General  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Five Months Ending May 31, 2019

|                                            | This Year<br>Current Month | Last Year<br>Current Month | This Year Year<br>to Date | Last Year Year<br>to Date |
|--------------------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| B&B Distributors                           | 0.00                       | 363.91                     | 0.00                      | 363.91                    |
| Cutting Edge Sharpening                    | 0.00                       | 29.40                      | 0.00                      | 29.40                     |
| Dobb's Tire                                | 0.00                       | 14.35                      | 0.00                      | 14.35                     |
| United Laboratories                        | 0.00                       | 0.00                       | 385.37                    | 0.00                      |
| Total - Supplies/ Cleaning & Maintenance   | 1,425.16                   | 483.72                     | 4,960.23                  | 4,746.99                  |
| Missouri-American Water                    | 0.00                       | 0.00                       | 714.19                    | 694.42                    |
| Laclede Gas Company                        | 297.19                     | 409.85                     | 4,944.87                  | 4,500.68                  |
| AmerenUE                                   | 1,362.72                   | 1,544.64                   | 6,507.33                  | 7,245.85                  |
| MSD                                        | 182.74                     | 345.67                     | 1,073.17                  | 1,356.00                  |
| Aspen Waste Systems                        | 210.62                     | 152.87                     | 1,062.65                  | 719.98                    |
| Total - Utilities                          | 2,053.27                   | 2,453.03                   | 14,302.21                 | 14,516.93                 |
| Overhead Transfer                          | 0.00                       | 0.00                       | 500,000.00                | 500,000.00                |
| Total - Overhead Transfers                 | 0.00                       | 0.00                       | 500,000.00                | 500,000.00                |
| Total Expenditures                         | 727,823.20                 | 676,615.13                 | 3,564,485.19              | 3,507,792.17              |
| Excess Revenue over (under) Expenditure \$ | (652,711.44)               | 1,703,911.61               | \$ 1,298,201.89           | 3,052,307.85              |

Fenton FPD - Ambulance  
Balance Sheet - Governmental Funds - Modified Accrual Basis  
May 31, 2019

ASSETS

|                              |    |                     |
|------------------------------|----|---------------------|
| Current Assets               |    |                     |
| Simmons Bank - 3181          | \$ | 2,878,179.44        |
| MVB Money Market             |    | 7,673.62            |
| Investment Account           |    | 770,238.99          |
| Taxes Receivable - Current   |    | 1,884,055.00        |
| Ambulance Billing Receivable |    | 166,074.00          |
| Prepaid Expenses             |    | 98,370.34           |
|                              |    | <hr/>               |
| Total Current Assets         |    | 5,804,591.39        |
| Property and Equipment       |    |                     |
|                              |    | <hr/>               |
| Total Property and Equipment |    | 0.00                |
| Other Assets                 |    |                     |
|                              |    | <hr/>               |
| Total Other Assets           |    | 0.00                |
|                              |    | <hr/>               |
| Total Assets                 | \$ | <u>5,804,591.39</u> |

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

|                                          |    |                     |
|------------------------------------------|----|---------------------|
| Current Liabilities                      |    |                     |
| Accounts Payable                         | \$ | 11,688.60           |
| Accrued Salaries Payable                 |    | 24,820.68           |
| Due to General                           |    | 55,284.31           |
| IRS Payroll Taxes W/H                    |    | 1,898.79            |
|                                          |    | <hr/>               |
| Total Current Liabilities                |    | 93,692.38           |
| Deferred Inflows of Resources            |    |                     |
| Unavailable Revenue - Def Tax            |    | 574,985.00          |
|                                          |    | <hr/>               |
| Total Deferred Inflows of Resources      |    | 574,985.00          |
|                                          |    | <hr/>               |
| Total Liabilities                        |    | 668,677.38          |
| Fund Balance                             |    |                     |
| Nonspendable- Prepaid Expenses           |    | 43,423.09           |
| Fund Balance - Restricted                |    | 4,496,205.09        |
| Excess Revenue over (under) Ex           |    | 596,285.83          |
|                                          |    | <hr/>               |
| Total Fund Balance                       |    | 5,135,914.01        |
|                                          |    | <hr/>               |
| Total Liab., Def. Inflows & Fund Balance | \$ | <u>5,804,591.39</u> |

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Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Five Months Ending May 31, 2019

|                                        | Current Month         |         | Year to Date         |        |
|----------------------------------------|-----------------------|---------|----------------------|--------|
| Revenues                               |                       |         |                      |        |
| Tax Revenues                           | \$ 13,656.82          | 5.95    | \$ 1,390,377.30      | 74.59  |
| Ambulance Service Charge               | 209,849.72            | 91.50   | 445,834.50           | 23.92  |
| Interest Income                        | 5,836.38              | 2.54    | 27,899.51            | 1.50   |
| Total Revenues                         | <u>229,342.92</u>     | 100.00  | <u>1,864,111.31</u>  | 100.00 |
| Cost of Sales                          |                       |         |                      |        |
| Total Cost of Sales                    | <u>0.00</u>           | 0.00    | <u>0.00</u>          | 0.00   |
| Gross Profit                           | <u>229,342.92</u>     | 100.00  | <u>1,864,111.31</u>  | 100.00 |
| Expenditures                           |                       |         |                      |        |
| Salaries                               | 207,976.72            | 90.68   | 772,857.85           | 41.46  |
| Salaries OT                            | 7,356.02              | 3.21    | 24,984.87            | 1.34   |
| Election Expenses                      | (4.78)                | 0.00    | 1.22                 | 0.00   |
| Depreciated Assets                     | (18.00)               | (0.01)  | 0.00                 | 0.00   |
| Payroll Taxes                          | 16,093.87             | 7.02    | 60,161.58            | 3.23   |
| Office Supplies                        | 181.95                | 0.08    | 2,087.40             | 0.11   |
| Gas & Oil-Fuel                         | 1,207.97              | 0.53    | 6,796.58             | 0.36   |
| Bank Charges                           | 0.00                  | 0.00    | 284.50               | 0.02   |
| Dues & Subscriptions                   | 22.50                 | 0.01    | 989.70               | 0.05   |
| Insurance - General                    | 1,269.10              | 0.55    | 6,279.08             | 0.34   |
| Insurance - Employee                   | 41,064.59             | 17.91   | 207,524.57           | 11.13  |
| Professional Fee                       | 7,490.01              | 3.27    | 79,425.21            | 4.26   |
| Building Maintenance                   | 894.17                | 0.39    | 5,300.54             | 0.28   |
| Equipment Maintenance                  | 3,565.85              | 1.55    | 35,895.71            | 1.93   |
| Vehicle Maintenance                    | 15,681.78             | 6.84    | 25,264.70            | 1.36   |
| Workers Comp Claims                    | 206.28                | 0.09    | 357.22               | 0.02   |
| Doctors Fees                           | 106.42                | 0.05    | 469.42               | 0.03   |
| Misc Expenses                          | 247.79                | 0.11    | 1,031.93             | 0.06   |
| Training & Education                   | 1,553.48              | 0.68    | 17,155.59            | 0.92   |
| Uniforms                               | 1,153.26              | 0.50    | 12,702.64            | 0.68   |
| Supplies-Cleaning & Maint.             | 610.78                | 0.27    | 2,125.81             | 0.11   |
| Utilities                              | 879.93                | 0.38    | 6,129.36             | 0.33   |
| Total Expenditures                     | <u>307,539.69</u>     | 134.10  | <u>1,267,825.48</u>  | 68.01  |
| Excess Revenue over (under) Expenditur | \$ <u>(78,196.77)</u> | (34.10) | \$ <u>596,285.83</u> | 31.99  |

Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Five Months Ending May 31, 2019

Page: 1

|                            | Current Month |        | Year to Date    |        |
|----------------------------|---------------|--------|-----------------|--------|
| Revenues                   |               |        |                 |        |
| Tax Collection - Current   | \$ 13,656.82  | 5.95   | \$ 1,390,377.30 | 74.59  |
| Ambulance Service Charge   | 88,544.92     | 38.61  | 325,965.85      | 17.49  |
| Ambulance Refunds          | 0.00          | 0.00   | (1,436.15)      | (0.08) |
| GEMT Revenue               | 121,304.80    | 52.89  | 121,304.80      | 6.51   |
| MVB Interest               | 1.30          | 0.00   | 6.34            | 0.00   |
| Simmons Bank Interest      | 5,835.08      | 2.54   | 27,893.17       | 1.50   |
| Total Revenues             | 229,342.92    | 100.00 | 1,864,111.31    | 100.00 |
| Cost of Sales              |               |        |                 |        |
| Total Cost of Sales        | 0.00          | 0.00   | 0.00            | 0.00   |
| Gross Profit               | 229,342.92    | 100.00 | 1,864,111.31    | 100.00 |
| Expenditures               |               |        |                 |        |
| Salaries-Paramedics        | (0.03)        | 0.00   | (0.03)          | 0.00   |
| Salaries-Fire Chief        | 4,465.39      | 1.95   | 16,373.07       | 0.88   |
| Salaries-Deputy Chiefs     | 16,043.05     | 7.00   | 74,844.13       | 4.02   |
| Salaries-Admin Assistants  | 3,462.60      | 1.51   | 12,810.60       | 0.69   |
| Salaries-Office Manager    | 2,454.30      | 1.07   | 8,967.60        | 0.48   |
| Salaries-EMT/Paramedic     | 181,551.41    | 79.16  | 659,862.48      | 35.40  |
| Payroll OT-Ambulance       | 7,356.02      | 3.21   | 24,984.87       | 1.34   |
| General Exp Transfer       | (4.78)        | 0.00   | 1.22            | 0.00   |
| Ambulance Exp Transfer     | (18.00)       | (0.01) | 0.00            | 0.00   |
| PR Taxes - FICA/ Medicare  | 16,093.87     | 7.02   | 60,161.58       | 3.23   |
| Ambulance Exp Transfer     | 181.95        | 0.08   | 2,087.40        | 0.11   |
| Ambulance Exp Transfer     | 1,207.97      | 0.53   | 6,796.58        | 0.36   |
| Simmons Bank               | 0.00          | 0.00   | 284.50          | 0.02   |
| Ambulance Transfer         | 22.50         | 0.01   | 989.70          | 0.05   |
| Ambulance Exp Transfer     | 1,269.10      | 0.55   | 6,279.08        | 0.34   |
| Ambulance Exp Transfer     | 41,064.59     | 17.91  | 207,524.57      | 11.13  |
| Rognan & Associates        | 525.00        | 0.23   | 2,625.00        | 0.14   |
| Spector, Wolfe, McLaughlin | 1,248.30      | 0.54   | 4,805.39        | 0.26   |
| Darla Sansoucie            | 276.00        | 0.12   | 540.00          | 0.03   |
| Paylocity                  | 243.28        | 0.11   | 1,105.74        | 0.06   |
| Lockton                    | 0.00          | 0.00   | 1,500.00        | 0.08   |
| Aon Consulting             | 1,444.50      | 0.63   | 1,665.99        | 0.09   |
| EMS/Mc                     | 1,402.24      | 0.61   | 4,689.28        | 0.25   |
| EMS/MC C/C Fees            | 2,350.69      | 1.02   | 10,978.09       | 0.59   |
| MODSS - GEMT               | 0.00          | 0.00   | 51,515.72       | 2.76   |
| Ambulance Transfer         | 894.17        | 0.39   | 5,300.54        | 0.28   |
| Physio-Control             | 0.00          | 0.00   | 6,065.40        | 0.33   |
| Airgas                     | 709.83        | 0.31   | 1,839.69        | 0.10   |
| SSM Health                 | 1,028.15      | 0.45   | 2,552.34        | 0.14   |
| Boundtree                  | 1,599.22      | 0.70   | 15,801.26       | 0.85   |
| St. Clare Hospital         | 0.00          | 0.00   | 7,296.50        | 0.39   |
| Commerce Bank-VISA         | 143.93        | 0.06   | 423.09          | 0.02   |
| Arrow International        | 0.00          | 0.00   | 209.50          | 0.01   |
| Grainger                   | 0.00          | 0.00   | 183.56          | 0.01   |
| Ambulance Transfer         | 84.72         | 0.04   | 1,524.37        | 0.08   |
| K&K Car Repair             | 200.00        | 0.09   | 3,338.43        | 0.18   |
| Kelly's Auto Parts         | 307.38        | 0.13   | 462.94          | 0.02   |
| Purcell Tire               | 860.67        | 0.38   | 1,263.03        | 0.07   |
| Dave Sinclair Ford         | 13,806.42     | 6.02   | 13,806.42       | 0.74   |
| Emergency Services Supply  | 489.31        | 0.21   | 489.31          | 0.03   |
| Ambulance Exp Transfer     | 18.00         | 0.01   | 5,904.57        | 0.32   |

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Five Months Ending May 31, 2019

|                                           | Current Month |            | Year to Date |       |
|-------------------------------------------|---------------|------------|--------------|-------|
| Ambulance Exp Transfer                    | 206.28        | 0.09       | 357.22       | 0.02  |
| Ambulance Exp Transfer                    | 106.42        | 0.05       | 469.42       | 0.03  |
| CLIA Laboratory                           | 180.00        | 0.08       | 180.00       | 0.01  |
| John Medlock                              | 0.00          | 0.00       | 23.50        | 0.00  |
| Ambulance Transfer                        | 67.79         | 0.03       | 828.43       | 0.04  |
| Commerce Bank-VISA                        | 0.00          | 0.00       | 6,631.79     | 0.36  |
| SSM St. Mary's                            | 0.00          | 0.00       | 16.50        | 0.00  |
| American College of Emergency             | 0.00          | 0.00       | 2,117.00     | 0.11  |
| Premier Entertainment                     | 350.00        | 0.15       | 350.00       | 0.02  |
| Anna Brown                                | 0.00          | 0.00       | 280.00       | 0.02  |
| Caleb Herrell                             | 0.00          | 0.00       | 140.00       | 0.01  |
| Jason Lampe                               | 0.00          | 0.00       | 160.00       | 0.01  |
| Dan Sutton                                | 0.00          | 0.00       | 240.00       | 0.01  |
| Stephanie Spaniol                         | 0.00          | 0.00       | 240.00       | 0.01  |
| Adam Magrecki                             | 0.00          | 0.00       | 320.00       | 0.02  |
| ET&C Group                                | 0.00          | 0.00       | 1,750.00     | 0.09  |
| Chris McCarthy                            | 0.00          | 0.00       | 105.74       | 0.01  |
| Mercy Hospital South                      | 0.00          | 0.00       | 700.00       | 0.04  |
| Rob Miller                                | 24.68         | 0.01       | 24.68        | 0.00  |
| Sonia Palmisano                           | 120.00        | 0.05       | 120.00       | 0.01  |
| Vinyl Images                              | 813.44        | 0.35       | 813.44       | 0.04  |
| Ambulance Exp Transfer                    | 245.36        | 0.11       | 3,146.44     | 0.17  |
| Ambulance Exp Transfer                    | 1,153.26      | 0.50       | 5,576.21     | 0.30  |
| Uniforms - Payroll                        | 0.00          | 0.00       | 7,126.43     | 0.38  |
| Ambulance Transfer                        | 610.78        | 0.27       | 2,125.81     | 0.11  |
| Ambulance Exp Transfer                    | 879.93        | 0.38       | 6,129.36     | 0.33  |
| Total Expenditures                        | 307,539.69    | 134.10     | 1,267,825.48 | 68.01 |
| Excess Revenue over (under) Expenditur \$ | (78,196.77)   | (34.10) \$ | 596,285.83   | 31.99 |

Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Five Months Ending May 31, 2019

|                                        | Current Month<br>This Year | Current Month<br>Last Year | Year to Date<br>This Year | Year to Date<br>Last Year |
|----------------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| Revenues                               |                            |                            |                           |                           |
| Tax Revenues                           | \$ 13,656.82               | \$ 690,404.81              | \$ 1,390,377.30           | \$ 1,887,704.98           |
| Ambulance Service Charge               | 209,849.72                 | 55,654.98                  | 445,834.50                | 306,202.55                |
| Interest Income                        | 5,836.38                   | 2,146.65                   | 27,899.51                 | 8,906.75                  |
| Total Revenues                         | <u>229,342.92</u>          | <u>748,206.44</u>          | <u>1,864,111.31</u>       | <u>2,202,814.28</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>229,342.92</u>          | <u>748,206.44</u>          | <u>1,864,111.31</u>       | <u>2,202,814.28</u>       |
| Expenditures                           |                            |                            |                           |                           |
| Salaries                               | 207,976.72                 | 207,849.68                 | 772,857.85                | 747,330.66                |
| Salaries OT                            | 7,356.02                   | 4,906.62                   | 24,984.87                 | 19,847.76                 |
| Election Expenses                      | (4.78)                     | 0.00                       | 1.22                      | 7,126.96                  |
| Depreciated Assets                     | (18.00)                    | 0.00                       | 0.00                      | 15,908.32                 |
| Payroll Taxes                          | 16,093.87                  | 15,993.86                  | 60,161.58                 | 57,488.23                 |
| Office Supplies                        | 181.95                     | 599.09                     | 2,087.40                  | 4,241.18                  |
| Gas & Oil-Fuel                         | 1,207.97                   | 1,012.35                   | 6,796.58                  | 6,820.55                  |
| Bank Charges                           | 0.00                       | 88.25                      | 284.50                    | 422.00                    |
| Equipment Purchases                    | 0.00                       | 0.00                       | 0.00                      | 146.10                    |
| Dues & Subscriptions                   | 22.50                      | 1,204.56                   | 989.70                    | 1,711.26                  |
| Insurance - General                    | 1,269.10                   | 1,225.83                   | 6,279.08                  | 19,346.59                 |
| Insurance - Employee                   | 41,064.59                  | 39,480.49                  | 207,524.57                | 189,620.27                |
| Professional Fee                       | 7,490.01                   | 5,400.11                   | 79,425.21                 | 37,786.78                 |
| Building Maintenance                   | 894.17                     | 987.54                     | 5,300.54                  | 5,305.34                  |
| Equipment Maintenance                  | 3,565.85                   | 6,320.79                   | 35,895.71                 | 33,156.49                 |
| Vehicle Maintenance                    | 15,681.78                  | 380.74                     | 25,264.70                 | 8,552.40                  |
| Workers Comp Claims                    | 206.28                     | 132.60                     | 357.22                    | 265.20                    |
| Mortgage Interest Payments             | 0.00                       | 135.47                     | 0.00                      | 681.88                    |
| Doctors Fees                           | 106.42                     | 30.00                      | 469.42                    | 699.00                    |
| Misc Expenses                          | 247.79                     | 105.30                     | 1,031.93                  | 948.97                    |
| Training & Education                   | 1,553.48                   | 825.62                     | 17,155.59                 | 7,315.91                  |
| Uniforms                               | 1,153.26                   | 1,234.31                   | 12,702.64                 | 13,752.32                 |
| Supplies-Cleaning & Maint.             | 610.78                     | 207.30                     | 2,125.81                  | 2,034.41                  |
| Utilities                              | 879.93                     | 1,051.27                   | 6,129.36                  | 6,221.51                  |
| Total Expenditures                     | <u>307,539.69</u>          | <u>289,171.78</u>          | <u>1,267,825.48</u>       | <u>1,186,730.09</u>       |
| Excess Revenue over (under) Expenditur | \$ <u>(78,196.77)</u>      | \$ <u>459,034.66</u>       | \$ <u>596,285.83</u>      | \$ <u>1,016,084.19</u>    |

Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Five Months Ending May 31, 2019

|                            | Current Month<br>This Year | Current Month<br>Last Year | Year to Date<br>This Year | Year to Date<br>Last Year |
|----------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| <b>Revenues</b>            |                            |                            |                           |                           |
| Tax Collection - Current   | \$ 13,656.82               | \$ 690,404.81              | \$ 1,390,377.30           | \$ 1,887,704.98           |
| Ambulance Service Charge   | 88,544.92                  | 55,654.98                  | 325,965.85                | 306,202.55                |
| Ambulance Refunds          | 0.00                       | 0.00                       | (1,436.15)                | 0.00                      |
| GEMT Revenue               | 121,304.80                 | 0.00                       | 121,304.80                | 0.00                      |
| MVB Interest               | 1.30                       | 0.00                       | 6.34                      | 0.00                      |
| Simmons Bank Interest      | 5,835.08                   | 2,146.65                   | 27,893.17                 | 6,220.79                  |
| Investment Interest        | 0.00                       | 0.00                       | 0.00                      | 2,685.96                  |
| <b>Total Revenues</b>      | <b>229,342.92</b>          | <b>748,206.44</b>          | <b>1,864,111.31</b>       | <b>2,202,814.28</b>       |
| <b>Cost of Sales</b>       |                            |                            |                           |                           |
| <b>Total Cost of Sales</b> | <b>0.00</b>                | <b>0.00</b>                | <b>0.00</b>               | <b>0.00</b>               |
| <b>Gross Profit</b>        | <b>229,342.92</b>          | <b>748,206.44</b>          | <b>1,864,111.31</b>       | <b>2,202,814.28</b>       |
| <b>Expenditures</b>        |                            |                            |                           |                           |
| Salaries-Paramedics        | (0.03)                     | 0.00                       | (0.03)                    | 0.00                      |
| Salaries-Fire Chief        | 4,465.39                   | 4,255.20                   | 16,373.07                 | 15,602.40                 |
| Salaries-Deputy Chiefs     | 16,043.05                  | 19,451.41                  | 74,844.13                 | 76,434.41                 |
| Salaries-Admin Assistants  | 3,462.60                   | 3,048.78                   | 12,810.60                 | 11,275.26                 |
| Salaries-Office Manager    | 2,454.30                   | 2,367.36                   | 8,967.60                  | 8,680.32                  |
| Salaries-EMT/Paramedic     | 181,551.41                 | 178,726.93                 | 659,862.48                | 635,338.27                |
| Payroll OT-Ambulance       | 7,356.02                   | 4,906.62                   | 24,984.87                 | 19,847.76                 |
| General Exp Transfer       | (4.78)                     | 0.00                       | 1.22                      | 7,126.96                  |
| Laerdal Medical Corp       | 0.00                       | 0.00                       | 0.00                      | 4,793.32                  |
| Emergency Services Supply  | 0.00                       | 0.00                       | 0.00                      | 11,115.00                 |
| Ambulance Exp Transfer     | (18.00)                    | 0.00                       | 0.00                      | 0.00                      |
| PR Taxes - FICA/ Medicare  | 16,093.87                  | 15,993.86                  | 60,161.58                 | 57,488.23                 |
| Ambulance Exp Transfer     | 181.95                     | 599.09                     | 2,087.40                  | 4,241.18                  |
| Ambulance Exp Transfer     | 1,207.97                   | 1,012.35                   | 6,796.58                  | 6,820.55                  |
| Simmons Bank               | 0.00                       | 88.25                      | 284.50                    | 422.00                    |
| Ambulance Exp Transfer     | 0.00                       | 0.00                       | 0.00                      | 146.10                    |
| Ambulance Transfer         | 22.50                      | 1,204.56                   | 989.70                    | 1,711.26                  |
| Ambulance Exp Transfer     | 1,269.10                   | 1,225.83                   | 6,279.08                  | 19,346.59                 |
| Ambulance Exp Transfer     | 41,064.59                  | 39,480.49                  | 207,524.57                | 189,620.27                |
| Rognan & Associates        | 525.00                     | 1,050.00                   | 2,625.00                  | 2,625.00                  |
| ProClaims                  | 0.00                       | 1,245.61                   | 0.00                      | 12,696.00                 |
| Spector, Wolfe, McLaughlin | 1,248.30                   | 604.50                     | 4,805.39                  | 2,478.45                  |
| Darla Sansoucie            | 276.00                     | 0.00                       | 540.00                    | 366.00                    |
| Paylocity                  | 243.28                     | 165.97                     | 1,105.74                  | 964.22                    |
| ArchImages                 | 0.00                       | 0.00                       | 0.00                      | 8,791.87                  |
| Lockton                    | 0.00                       | 0.00                       | 1,500.00                  | 1,500.00                  |
| Aon Consulting             | 1,444.50                   | 0.00                       | 1,665.99                  | 2,601.33                  |
| EMS/Mc                     | 1,402.24                   | 2,334.03                   | 4,689.28                  | 5,763.91                  |
| EMS/MC C/C Fees            | 2,350.69                   | 0.00                       | 10,978.09                 | 0.00                      |
| MODSS - GEMT               | 0.00                       | 0.00                       | 51,515.72                 | 0.00                      |
| Ambulance Transfer         | 894.17                     | 987.54                     | 5,300.54                  | 5,305.34                  |
| Physio-Control             | 0.00                       | 0.00                       | 6,065.40                  | 6,788.24                  |
| Stryker                    | 0.00                       | 0.00                       | 0.00                      | 374.41                    |
| Airgas                     | 709.83                     | 345.85                     | 1,839.69                  | 1,688.37                  |
| SSM Health                 | 1,028.15                   | 1,801.84                   | 2,552.34                  | 2,944.85                  |
| Boundtree                  | 1,599.22                   | 2,743.32                   | 15,801.26                 | 16,806.83                 |
| St. Clare Hospital         | 0.00                       | 1,429.78                   | 7,296.50                  | 2,131.28                  |
| Commerce Bank-VISA         | 143.93                     | 0.00                       | 423.09                    | 884.74                    |

See Accountant's Compilation Report - Modified Accrual Basis

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Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Five Months Ending May 31, 2019

|                                        | Current Month<br>This Year | Current Month<br>Last Year | Year to Date<br>This Year | Year to Date<br>Last Year |
|----------------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| EMSAR                                  | 0.00                       | 0.00                       | 0.00                      | 732.50                    |
| Arrow International                    | 0.00                       | 0.00                       | 209.50                    | 158.85                    |
| Graphics Factory                       | 0.00                       | 0.00                       | 0.00                      | 195.00                    |
| Laerdal Medical Corp                   | 0.00                       | 0.00                       | 0.00                      | 380.88                    |
| Grainger                               | 0.00                       | 0.00                       | 183.56                    | 0.00                      |
| Ambulance Transfer                     | 84.72                      | 0.00                       | 1,524.37                  | 70.54                     |
| K&K Car Repair                         | 200.00                     | 0.00                       | 3,338.43                  | 2,466.12                  |
| Kelly's Auto Parts                     | 307.38                     | 162.61                     | 462.94                    | 523.96                    |
| Purcell Tire                           | 860.67                     | 0.00                       | 1,263.03                  | 1,166.65                  |
| CIT Trucks                             | 0.00                       | 0.00                       | 0.00                      | 718.16                    |
| Sunset Auto                            | 0.00                       | 0.00                       | 0.00                      | 224.56                    |
| Wal-Mart                               | 0.00                       | 0.00                       | 0.00                      | 286.03                    |
| Interstate Billing Service             | 0.00                       | 0.00                       | 0.00                      | 2,721.30                  |
| Commerce Bank - VISA                   | 0.00                       | 0.00                       | 0.00                      | 12.25                     |
| Dave Sinclair Ford                     | 13,806.42                  | 0.00                       | 13,806.42                 | 0.00                      |
| Jim Butler                             | 0.00                       | 16.12                      | 0.00                      | 16.12                     |
| Emergency Services Supply              | 489.31                     | 0.00                       | 489.31                    | 0.00                      |
| Ambulance Exp! Transfer                | 18.00                      | 202.01                     | 5,904.57                  | 417.25                    |
| Ambulance Exp Transfer                 | 206.28                     | 132.60                     | 357.22                    | 265.20                    |
| Reliance Bank                          | 0.00                       | 135.47                     | 0.00                      | 681.88                    |
| Ambulance Exp Transfer                 | 106.42                     | 30.00                      | 469.42                    | 699.00                    |
| CLIA Laboratory                        | 180.00                     | 0.00                       | 180.00                    | 0.00                      |
| Commerce Bank - VISA                   | 0.00                       | 0.00                       | 0.00                      | 375.28                    |
| John Medlock                           | 0.00                       | 0.00                       | 23.50                     | 0.00                      |
| Ambulance Transfer                     | 67.79                      | 105.30                     | 828.43                    | 573.69                    |
| Commerce Bank-VISA                     | 0.00                       | 220.00                     | 6,631.79                  | 545.00                    |
| SSM St. Mary's                         | 0.00                       | 0.00                       | 16.50                     | 0.00                      |
| American College of Emergency          | 0.00                       | 0.00                       | 2,117.00                  | 0.00                      |
| Premier Entertainment                  | 350.00                     | 330.00                     | 350.00                    | 330.00                    |
| SSM Health                             | 0.00                       | 0.00                       | 0.00                      | 260.00                    |
| ASHI                                   | 0.00                       | 0.00                       | 0.00                      | 20.00                     |
| Anna Brown                             | 0.00                       | 0.00                       | 280.00                    | 0.00                      |
| Caleb Herrell                          | 0.00                       | 0.00                       | 140.00                    | 0.00                      |
| Jason Lampe                            | 0.00                       | 0.00                       | 160.00                    | 0.00                      |
| Dan Sutton                             | 0.00                       | 0.00                       | 240.00                    | 0.00                      |
| Stephanie Spaniol                      | 0.00                       | 0.00                       | 240.00                    | 0.00                      |
| Adam Magrecki                          | 0.00                       | 0.00                       | 320.00                    | 0.00                      |
| ET&C Group                             | 0.00                       | 0.00                       | 1,750.00                  | 0.00                      |
| Chris McCarthy                         | 0.00                       | 0.00                       | 105.74                    | 0.00                      |
| Mercy Hospital South                   | 0.00                       | 0.00                       | 700.00                    | 0.00                      |
| Rob Miller                             | 24.68                      | 0.00                       | 24.68                     | 0.00                      |
| Sonia Palmisano                        | 120.00                     | 0.00                       | 120.00                    | 0.00                      |
| Vinyl Images                           | 813.44                     | 0.00                       | 813.44                    | 0.00                      |
| Ambulance Exp Transfer                 | 245.36                     | 275.62                     | 3,146.44                  | 6,160.91                  |
| Ambulance Exp Transfer                 | 1,153.26                   | 1,234.31                   | 5,576.21                  | 13,752.32                 |
| Uniforms - Payroll                     | 0.00                       | 0.00                       | 7,126.43                  | 0.00                      |
| Ambulance Transfer                     | 610.78                     | 207.30                     | 2,125.81                  | 2,034.41                  |
| Ambulance Exp Transfer                 | 879.93                     | 1,051.27                   | 6,129.36                  | 6,221.51                  |
| Total Expenditures                     | 307,539.69                 | 289,171.78                 | 1,267,825.48              | 1,186,730.09              |
| Excess Revenues over (under) Expenditu | \$ (78,196.77)             | \$ 459,034.66              | \$ 596,285.83             | \$ 1,016,084.19           |



Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Five Months Ending May 31, 2019

Page: 1

|                              | Current Month |         | Year to Date    |         |
|------------------------------|---------------|---------|-----------------|---------|
| Revenues                     |               |         |                 |         |
| Tax Revenues                 | \$ 13,656.82  | 5.95    | \$ 1,390,377.30 | 74.59   |
| Ambulance Service Charge     | (209,849.72)  | (91.50) | (445,834.50)    | (23.92) |
| Interest Income              | 5,836.38      | 2.54    | 27,899.51       | 1.50    |
| Total Revenues               | 229,342.92    | 100.00  | 1,864,111.31    | 100.00  |
| Cost of Sales                |               |         |                 |         |
| Total Cost of Sales          | 0.00          | 0.00    | 0.00            | 0.00    |
| Gross Profit                 | 229,342.92    | 100.00  | 1,864,111.31    | 100.00  |
| Expenditures                 |               |         |                 |         |
| Salaries-Paramedics          | (0.03)        | 0.00    | (0.03)          | 0.00    |
| Salaries-Fire Chief          | 4,465.39      | 1.95    | 16,373.07       | 0.88    |
| Salaries-Deputy Chiefs       | 16,043.05     | 7.00    | 74,844.13       | 4.02    |
| Salaries-Admin Assistants    | 3,462.60      | 1.51    | 12,810.60       | 0.69    |
| Salaries-Office Manager      | 2,454.30      | 1.07    | 8,967.60        | 0.48    |
| Salaries-EMT/Paramedic       | 181,551.41    | 79.16   | 659,862.48      | 35.40   |
| Total - Salaries             | 207,976.72    | 90.68   | 772,857.85      | 41.46   |
| Salaries OT                  | 7,356.02      | 3.21    | 24,984.87       | 1.34    |
| Total - OT Salaries          | 7,356.02      | 3.21    | 24,984.87       | 1.34    |
| General Exp Transfer         | (4.78)        | 0.00    | 1.22            | 0.00    |
| Total - Election Expenses    | (4.78)        | 0.00    | 1.22            | 0.00    |
| Ambulance Exp Transfer       | (18.00)       | (0.01)  | 0.00            | 0.00    |
| Total - Depreciated Assets   | (18.00)       | (0.01)  | 0.00            | 0.00    |
| PR Taxes - FICA/ Medicare    | 16,093.87     | 7.02    | 60,161.58       | 3.23    |
| Total - Payroll Taxes        | 16,093.87     | 7.02    | 60,161.58       | 3.23    |
| Ambulance Exp Transfer       | 181.95        | 0.08    | 2,087.40        | 0.11    |
| Total - Office Supplies      | 181.95        | 0.08    | 2,087.40        | 0.11    |
| Total - IT Expenses          | 0.00          | 0.00    | 0.00            | 0.00    |
| Ambulance Exp Transfer       | 1,207.97      | 0.53    | 6,796.58        | 0.36    |
| Total - Gas & Oil/ Fuel      | 1,207.97      | 0.53    | 6,796.58        | 0.36    |
| Bank Charges                 | 0.00          | 0.00    | 284.50          | 0.02    |
| Total - Bank Charges         | 0.00          | 0.00    | 284.50          | 0.02    |
| Total - Equipment Purchases  | 0.00          | 0.00    | 0.00            | 0.00    |
| Ambulance Transfer           | 22.50         | 0.01    | 989.70          | 0.05    |
| Total - Dues & Subscriptions | 22.50         | 0.01    | 989.70          | 0.05    |
| Ambulance Exp Transfer       | 1,269.10      | 0.55    | 6,279.08        | 0.34    |
| Total - Insurance/ General   | 1,269.10      | 0.55    | 6,279.08        | 0.34    |
| Ambulance Exp Transfer       | 41,064.59     | 17.91   | 207,524.57      | 11.13   |
| Total - Insurance/ Employee  | 41,064.59     | 17.91   | 207,524.57      | 11.13   |
| Rognan & Associates          | 525.00        | 0.23    | 2,625.00        | 0.14    |
| Spector, Wolfe, McLaughlin   | 1,248.30      | 0.54    | 4,805.39        | 0.26    |

See Accountant's Compilation Report - Modified Accrual Basis

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Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Five Months Ending May 31, 2019

|                               | Current Month |      | Year to Date |      |
|-------------------------------|---------------|------|--------------|------|
| Darla Sansoucie               | 276.00        | 0.12 | 540.00       | 0.03 |
| Paylocity                     | 243.28        | 0.11 | 1,105.74     | 0.06 |
| Lockton                       | 0.00          | 0.00 | 1,500.00     | 0.08 |
| Aon Consulting                | 1,444.50      | 0.63 | 1,665.99     | 0.09 |
| EMS/Mc                        | 1,402.24      | 0.61 | 4,689.28     | 0.25 |
| EMS/MC C/C Fees               | 2,350.69      | 1.02 | 10,978.09    | 0.59 |
| MODSS - GEMT                  | 0.00          | 0.00 | 51,515.72    | 2.76 |
| Total - Professional Fees     | 7,490.01      | 3.27 | 79,425.21    | 4.26 |
| Ambulance Transfer            | 894.17        | 0.39 | 5,300.54     | 0.28 |
| Total - Building Maintenance  | 894.17        | 0.39 | 5,300.54     | 0.28 |
| Physio-Control                | 0.00          | 0.00 | 6,065.40     | 0.33 |
| Airgas                        | 709.83        | 0.31 | 1,839.69     | 0.10 |
| SSM Health                    | 1,028.15      | 0.45 | 2,552.34     | 0.14 |
| Boundtree                     | 1,599.22      | 0.70 | 15,801.26    | 0.85 |
| St. Clare Hospital            | 0.00          | 0.00 | 7,296.50     | 0.39 |
| Commerce Bank-VISA            | 143.93        | 0.06 | 423.09       | 0.02 |
| Arrow International           | 0.00          | 0.00 | 209.50       | 0.01 |
| Grainger                      | 0.00          | 0.00 | 183.56       | 0.01 |
| Ambulance Transfer            | 84.72         | 0.04 | 1,524.37     | 0.08 |
| Total - Equipment Maintenance | 3,565.85      | 1.55 | 35,895.71    | 1.93 |
| K&K Car Repair                | 200.00        | 0.09 | 3,338.43     | 0.18 |
| Kelly's Auto Parts            | 307.38        | 0.13 | 462.94       | 0.02 |
| Purcell Tire                  | 860.67        | 0.38 | 1,263.03     | 0.07 |
| Dave Sinclair Ford            | 13,806.42     | 6.02 | 13,806.42    | 0.74 |
| Emergency Services Supply     | 489.31        | 0.21 | 489.31       | 0.03 |
| Ambulance Expl Transfer       | 18.00         | 0.01 | 5,904.57     | 0.32 |
| Total - Vehicle Maintenance   | 15,681.78     | 6.84 | 25,264.70    | 1.36 |
| Total - Lease Expense         | 0.00          | 0.00 | 0.00         | 0.00 |
| Ambulance Exp Transfer        | 206.28        | 0.09 | 357.22       | 0.02 |
| Total - Worker's Comp Claims  | 206.28        | 0.09 | 357.22       | 0.02 |
| Total - Rental Management Fee | 0.00          | 0.00 | 0.00         | 0.00 |
| Total - Mortgage Payments     | 0.00          | 0.00 | 0.00         | 0.00 |
| Ambulance Exp Transfer        | 106.42        | 0.05 | 469.42       | 0.03 |
| Total - Doctors Fees          | 106.42        | 0.05 | 469.42       | 0.03 |
| Total - Rental Repair         | 0.00          | 0.00 | 0.00         | 0.00 |
| CLIA Laboratory               | 180.00        | 0.08 | 180.00       | 0.01 |
| John Medlock                  | 0.00          | 0.00 | 23.50        | 0.00 |
| Ambulance Transfer            | 67.79         | 0.03 | 828.43       | 0.04 |
| Total - Misc Expenses         | 247.79        | 0.11 | 1,031.93     | 0.06 |
| Commerce Bank-VISA            | 0.00          | 0.00 | 6,631.79     | 0.36 |
| SSM St. Mary's                | 0.00          | 0.00 | 16.50        | 0.00 |
| American College of Emergency | 0.00          | 0.00 | 2,117.00     | 0.11 |
| Premier Entertainment         | 350.00        | 0.15 | 350.00       | 0.02 |
| Anna Brown                    | 0.00          | 0.00 | 280.00       | 0.02 |
| Caleb Herrell                 | 0.00          | 0.00 | 140.00       | 0.01 |
| Jason Lampe                   | 0.00          | 0.00 | 160.00       | 0.01 |
| Dan Sutton                    | 0.00          | 0.00 | 240.00       | 0.01 |
| Stephanie Spaniol             | 0.00          | 0.00 | 240.00       | 0.01 |

See Accountant's Compilation Report - Modified Accrual Basis

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Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Five Months Ending May 31, 2019

|                                            | Current Month |         | Year to Date  |       |
|--------------------------------------------|---------------|---------|---------------|-------|
| Adam Magrecki                              | 0.00          | 0.00    | 320.00        | 0.02  |
| ET&C Group                                 | 0.00          | 0.00    | 1,750.00      | 0.09  |
| Chris McCarthy                             | 0.00          | 0.00    | 105.74        | 0.01  |
| Mercy Hospital South                       | 0.00          | 0.00    | 700.00        | 0.04  |
| Rob Miller                                 | 24.68         | 0.01    | 24.68         | 0.00  |
| Sonia Palmisano                            | 120.00        | 0.05    | 120.00        | 0.01  |
| Vinyl Images                               | 813.44        | 0.35    | 813.44        | 0.04  |
| Ambulance Exp Transfer                     | 245.36        | 0.11    | 3,146.44      | 0.17  |
| Total - Training & Education               | 1,553.48      | 0.68    | 17,155.59     | 0.92  |
| Ambulance Exp Transfer                     | 1,153.26      | 0.50    | 5,576.21      | 0.30  |
| Uniforms - Payroll                         | 0.00          | 0.00    | 7,126.43      | 0.38  |
| Total - Uniforms                           | 1,153.26      | 0.50    | 12,702.64     | 0.68  |
| Ambulance Transfer                         | 610.78        | 0.27    | 2,125.81      | 0.11  |
| Total - Supplies/ Cleaning & Maintenance   | 610.78        | 0.27    | 2,125.81      | 0.11  |
| Ambulance Exp Transfer                     | 879.93        | 0.38    | 6,129.36      | 0.33  |
| Total - Utilities                          | 879.93        | 0.38    | 6,129.36      | 0.33  |
| Total - Overhead Transfers                 | 0.00          | 0.00    | 0.00          | 0.00  |
| Total Expenditures                         | 307,539.69    | 134.10  | 1,267,825.48  | 68.01 |
| Excess Revenue over (under) Expenditure \$ | (78,196.77)   | (34.10) | \$ 596,285.83 | 31.99 |

Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Five Months Ending May 31, 2019

|                              | This Year<br>Current Month | Last Year<br>Current Month | This Year Year<br>to Date | Last Year Year<br>to Date |
|------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| Revenues                     |                            |                            |                           |                           |
| Tax Revenues                 | \$ 13,656.82               | 690,404.81                 | \$ 1,390,377.30           | 1,887,704.98              |
| Ambulance Service Charge     | (209,849.72)               | (55,654.98)                | (445,834.50)              | (306,202.55)              |
| Interest Income              | 5,836.38                   | 2,146.65                   | 27,899.51                 | 8,906.75                  |
| Total Revenues               | 229,342.92                 | 748,206.44                 | 1,864,111.31              | 2,202,814.28              |
| Cost of Sales                |                            |                            |                           |                           |
| Total Cost of Sales          | 0.00                       | 0.00                       | 0.00                      | 0.00                      |
| Gross Profit                 | 229,342.92                 | 748,206.44                 | 1,864,111.31              | 2,202,814.28              |
| Expenditures                 |                            |                            |                           |                           |
| Salaries-Paramedics          | (0.03)                     | 0.00                       | (0.03)                    | 0.00                      |
| Salaries-Fire Chief          | 4,465.39                   | 4,255.20                   | 16,373.07                 | 15,602.40                 |
| Salaries-Deputy Chiefs       | 16,043.05                  | 19,451.41                  | 74,844.13                 | 76,434.41                 |
| Salaries-Admin Assistants    | 3,462.60                   | 3,048.78                   | 12,810.60                 | 11,275.26                 |
| Salaries-Office Manager      | 2,454.30                   | 2,367.36                   | 8,967.60                  | 8,680.32                  |
| Salaries-EMT/Paramedic       | 181,551.41                 | 178,726.93                 | 659,862.48                | 635,338.27                |
| Total - Salaries             | 207,976.72                 | 207,849.68                 | 772,857.85                | 747,330.66                |
| Salaries OT                  | 7,356.02                   | 4,906.62                   | 24,984.87                 | 19,847.76                 |
| Total - OT Salaries          | 7,356.02                   | 4,906.62                   | 24,984.87                 | 19,847.76                 |
| General Exp Transfer         | (4.78)                     | 0.00                       | 1.22                      | 7,126.96                  |
| Total - Election Expenses    | (4.78)                     | 0.00                       | 1.22                      | 7,126.96                  |
| Laerdal Medical Corp         | 0.00                       | 0.00                       | 0.00                      | 4,793.32                  |
| Emergency Services Supply    | 0.00                       | 0.00                       | 0.00                      | 11,115.00                 |
| Ambulance Exp Transfer       | (18.00)                    | 0.00                       | 0.00                      | 0.00                      |
| Total - Depreciated Assets   | (18.00)                    | 0.00                       | 0.00                      | 15,908.32                 |
| PR Taxes - FICA/ Medicare    | 16,093.87                  | 15,993.86                  | 60,161.58                 | 57,488.23                 |
| Total - Payroll Taxes        | 16,093.87                  | 15,993.86                  | 60,161.58                 | 57,488.23                 |
| Ambulance Exp Transfer       | 181.95                     | 599.09                     | 2,087.40                  | 4,241.18                  |
| Total - Office Supplies      | 181.95                     | 599.09                     | 2,087.40                  | 4,241.18                  |
| Total - IT Expenses          | 0.00                       | 0.00                       | 0.00                      | 0.00                      |
| Ambulance Exp Transfer       | 1,207.97                   | 1,012.35                   | 6,796.58                  | 6,820.55                  |
| Total - Gas & Oil/ Fuel      | 1,207.97                   | 1,012.35                   | 6,796.58                  | 6,820.55                  |
| Bank Charges                 | 0.00                       | 88.25                      | 284.50                    | 422.00                    |
| Total - Bank Charges         | 0.00                       | 88.25                      | 284.50                    | 422.00                    |
| Ambulance Exp Transfer       | 0.00                       | 0.00                       | 0.00                      | 146.10                    |
| Total - Equipment Purchases  | 0.00                       | 0.00                       | 0.00                      | 146.10                    |
| Ambulance Transfer           | 22.50                      | 1,204.56                   | 989.70                    | 1,711.26                  |
| Total - Dues & Subscriptions | 22.50                      | 1,204.56                   | 989.70                    | 1,711.26                  |
| Ambulance Exp Transfer       | 1,269.10                   | 1,225.83                   | 6,279.08                  | 19,346.59                 |
| Total - Insurance/ General   | 1,269.10                   | 1,225.83                   | 6,279.08                  | 19,346.59                 |
| Ambulance Exp Transfer       | 41,064.59                  | 39,480.49                  | 207,524.57                | 189,620.27                |

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Five Months Ending May 31, 2019

|                               | This Year<br>Current Month<br>41,064.59 | Last Year<br>Current Month<br>39,480.49 | This Year Year<br>to Date<br>207,524.57 | Last Year Year<br>to Date<br>189,620.27 |
|-------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|
| Total - Insurance/ Employee   |                                         |                                         |                                         |                                         |
| Rognan & Associates           | 525.00                                  | 1,050.00                                | 2,625.00                                | 2,625.00                                |
| ProClaims                     | 0.00                                    | 1,245.61                                | 0.00                                    | 12,696.00                               |
| Spector, Wolfe, McLaughlin    | 1,248.30                                | 604.50                                  | 4,805.39                                | 2,478.45                                |
| Darla Sansoucie               | 276.00                                  | 0.00                                    | 540.00                                  | 366.00                                  |
| Paylocity                     | 243.28                                  | 165.97                                  | 1,105.74                                | 964.22                                  |
| ArchImages                    | 0.00                                    | 0.00                                    | 0.00                                    | 8,791.87                                |
| Lockton                       | 0.00                                    | 0.00                                    | 1,500.00                                | 1,500.00                                |
| Aon Consulting                | 1,444.50                                | 0.00                                    | 1,665.99                                | 2,601.33                                |
| EMS/Mc                        | 1,402.24                                | 2,334.03                                | 4,689.28                                | 5,763.91                                |
| EMS/MC C/C Fees               | 2,350.69                                | 0.00                                    | 10,978.09                               | 0.00                                    |
| MODSS - GEMT                  | 0.00                                    | 0.00                                    | 51,515.72                               | 0.00                                    |
| Total - Professional Fees     | 7,490.01                                | 5,400.11                                | 79,425.21                               | 37,786.78                               |
| Ambulance Transfer            | 894.17                                  | 987.54                                  | 5,300.54                                | 5,305.34                                |
| Total - Building Maintenance  | 894.17                                  | 987.54                                  | 5,300.54                                | 5,305.34                                |
| Physio-Control                | 0.00                                    | 0.00                                    | 6,065.40                                | 6,788.24                                |
| Stryker                       | 0.00                                    | 0.00                                    | 0.00                                    | 374.41                                  |
| Airgas                        | 709.83                                  | 345.85                                  | 1,839.69                                | 1,688.37                                |
| SSM Health                    | 1,028.15                                | 1,801.84                                | 2,552.34                                | 2,944.85                                |
| Boundtree                     | 1,599.22                                | 2,743.32                                | 15,801.26                               | 16,806.83                               |
| St. Clare Hospital            | 0.00                                    | 1,429.78                                | 7,296.50                                | 2,131.28                                |
| Commerce Bank-VISA            | 143.93                                  | 0.00                                    | 423.09                                  | 884.74                                  |
| EMSAR                         | 0.00                                    | 0.00                                    | 0.00                                    | 732.50                                  |
| Arrow International           | 0.00                                    | 0.00                                    | 209.50                                  | 158.85                                  |
| Graphics Factory              | 0.00                                    | 0.00                                    | 0.00                                    | 195.00                                  |
| Laerdal Medical Corp          | 0.00                                    | 0.00                                    | 0.00                                    | 380.88                                  |
| Grainger                      | 0.00                                    | 0.00                                    | 183.56                                  | 0.00                                    |
| Ambulance Transfer            | 84.72                                   | 0.00                                    | 1,524.37                                | 70.54                                   |
| Total - Equipment Maintenance | 3,565.85                                | 6,320.79                                | 35,895.71                               | 33,156.49                               |
| K&K Car Repair                | 200.00                                  | 0.00                                    | 3,338.43                                | 2,466.12                                |
| Kelly's Auto Parts            | 307.38                                  | 162.61                                  | 462.94                                  | 523.96                                  |
| Purcell Tire                  | 860.67                                  | 0.00                                    | 1,263.03                                | 1,166.65                                |
| CIT Trucks                    | 0.00                                    | 0.00                                    | 0.00                                    | 718.16                                  |
| Sunset Auto                   | 0.00                                    | 0.00                                    | 0.00                                    | 224.56                                  |
| Wal-Mart                      | 0.00                                    | 0.00                                    | 0.00                                    | 286.03                                  |
| Interstate Billing Service    | 0.00                                    | 0.00                                    | 0.00                                    | 2,721.30                                |
| Commerce Bank - VISA          | 0.00                                    | 0.00                                    | 0.00                                    | 12.25                                   |
| Dave Sinclair Ford            | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                    |
| Jim Butler                    | 13,806.42                               | 0.00                                    | 13,806.42                               | 0.00                                    |
| Emergency Services Supply     | 0.00                                    | 16.12                                   | 0.00                                    | 16.12                                   |
| Ambulance Expl Transfer       | 489.31                                  | 0.00                                    | 489.31                                  | 0.00                                    |
| Total - Vehicle Maintenance   | 18.00                                   | 202.01                                  | 5,904.57                                | 417.25                                  |
|                               | 15,681.78                               | 380.74                                  | 25,264.70                               | 8,552.40                                |
| Total - Lease Expense         | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                    |
| Ambulance Exp Transfer        | 206.28                                  | 132.60                                  | 357.22                                  | 265.20                                  |
| Total - Worker's Comp Claims  | 206.28                                  | 132.60                                  | 357.22                                  | 265.20                                  |
| Total - Rental Management Fee | 0.00                                    | 0.00                                    | 0.00                                    | 0.00                                    |
| Reliance Bank                 | 0.00                                    | 135.47                                  | 0.00                                    | 681.88                                  |
| Total - Mortgage Payments     | 0.00                                    | 135.47                                  | 0.00                                    | 681.88                                  |
| Ambulance Exp Transfer        | 106.42                                  | 30.00                                   | 469.42                                  | 699.00                                  |

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - Ambulance  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Five Months Ending May 31, 2019

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|                                           | This Year<br>Current Month<br>106.42 | Last Year<br>Current Month<br>30.00 | This Year Year<br>to Date<br>469.42 | Last Year Year<br>to Date<br>699.00 |
|-------------------------------------------|--------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Total - Doctors Fees                      |                                      |                                     |                                     |                                     |
| Total - Rental Repair                     | 0.00                                 | 0.00                                | 0.00                                | 0.00                                |
| CLIA Laboratory                           | 180.00                               | 0.00                                | 180.00                              | 0.00                                |
| Commerce Bank - VISA                      | 0.00                                 | 0.00                                | 0.00                                | 375.28                              |
| John Medlock                              | 0.00                                 | 0.00                                | 23.50                               | 0.00                                |
| Ambulance Transfer                        | 67.79                                | 105.30                              | 828.43                              | 573.69                              |
| Total - Misc Expenses                     | 247.79                               | 105.30                              | 1,031.93                            | 948.97                              |
| Commerce Bank-VISA                        | 0.00                                 | 220.00                              | 6,631.79                            | 545.00                              |
| SSM St. Mary's                            | 0.00                                 | 0.00                                | 16.50                               | 0.00                                |
| American College of Emergency             | 0.00                                 | 0.00                                | 2,117.00                            | 0.00                                |
| Premier Entertainment                     | 350.00                               | 330.00                              | 350.00                              | 330.00                              |
| SSM Health                                | 0.00                                 | 0.00                                | 0.00                                | 260.00                              |
| ASHI                                      | 0.00                                 | 0.00                                | 0.00                                | 20.00                               |
| Anna Brown                                | 0.00                                 | 0.00                                | 280.00                              | 0.00                                |
| Caleb Herrell                             | 0.00                                 | 0.00                                | 140.00                              | 0.00                                |
| Jason Lampe                               | 0.00                                 | 0.00                                | 160.00                              | 0.00                                |
| Dan Sutton                                | 0.00                                 | 0.00                                | 240.00                              | 0.00                                |
| Stephanie Spaniol                         | 0.00                                 | 0.00                                | 240.00                              | 0.00                                |
| Adam Magrecki                             | 0.00                                 | 0.00                                | 320.00                              | 0.00                                |
| ET&C Group                                | 0.00                                 | 0.00                                | 1,750.00                            | 0.00                                |
| Chris McCarthy                            | 0.00                                 | 0.00                                | 105.74                              | 0.00                                |
| Mercy Hospital South                      | 0.00                                 | 0.00                                | 700.00                              | 0.00                                |
| Rob Miller                                | 24.68                                | 0.00                                | 24.68                               | 0.00                                |
| Sonia Palmisano                           | 120.00                               | 0.00                                | 120.00                              | 0.00                                |
| Vinyl Images                              | 813.44                               | 0.00                                | 813.44                              | 0.00                                |
| Ambulance Exp Transfer                    | 245.36                               | 275.62                              | 3,146.44                            | 6,160.91                            |
| Total - Training & Education              | 1,553.48                             | 825.62                              | 17,155.59                           | 7,315.91                            |
| Ambulance Exp Transfer                    | 1,153.26                             | 1,234.31                            | 5,576.21                            | 13,752.32                           |
| Uniforms - Payroll                        | 0.00                                 | 0.00                                | 7,126.43                            | 0.00                                |
| Total - Uniforms                          | 1,153.26                             | 1,234.31                            | 12,702.64                           | 13,752.32                           |
| Ambulance Transfer                        | 610.78                               | 207.30                              | 2,125.81                            | 2,034.41                            |
| Total - Supplies/ Cleaning & Maintenan    | 610.78                               | 207.30                              | 2,125.81                            | 2,034.41                            |
| Ambulance Exp Transfer                    | 879.93                               | 1,051.27                            | 6,129.36                            | 6,221.51                            |
| Total - Utilities                         | 879.93                               | 1,051.27                            | 6,129.36                            | 6,221.51                            |
| Total - Overhead Transfers                | 0.00                                 | 0.00                                | 0.00                                | 0.00                                |
| Total Expenditures                        | 307,539.69                           | 289,171.78                          | 1,267,825.48                        | 1,186,730.09                        |
| Excess Revenue over (under) Expenditur \$ | (78,196.77)                          | 459,034.66                          | \$ 596,285.83                       | 1,016,084.19                        |

Fenton FPD - Dispatch  
Balance Sheet - Governmental Funds - Modified Accrual Basis  
May 31, 2019

Page: 1

ASSETS

|                              |    |                            |
|------------------------------|----|----------------------------|
| Current Assets               |    |                            |
| Simmons Bank                 | \$ | 496,716.57                 |
| Investments                  |    | 261,824.87                 |
| Taxes Receivable - Current   |    | 315,343.00                 |
| Due From General             |    | 74.90                      |
| Interest Receivable          |    | 553.70                     |
| Prepaid Expenses             |    | 1,004.84                   |
|                              |    | <hr/>                      |
| Total Current Assets         |    | 1,075,517.88               |
| Property and Equipment       |    |                            |
|                              |    | <hr/>                      |
| Total Property and Equipment |    | 0.00                       |
| Other Assets                 |    |                            |
|                              |    | <hr/>                      |
| Total Other Assets           |    | 0.00                       |
|                              |    | <hr/>                      |
| Total Assets                 | \$ | <u><u>1,075,517.88</u></u> |

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

|                                          |    |                            |
|------------------------------------------|----|----------------------------|
| Current Liabilities                      |    |                            |
| Accounts Payable                         | \$ | 2,467.82                   |
|                                          |    | <hr/>                      |
| Total Current Liabilities                |    | 2,467.82                   |
| Deferred Inflows of Resources            |    |                            |
| Unavailable Revenue - Def Tax            |    | 96,238.00                  |
|                                          |    | <hr/>                      |
| Total Deferred Inflows of Resources      |    | 96,238.00                  |
|                                          |    | <hr/>                      |
| Total Liabilities                        |    | 98,705.82                  |
| Fund Balance                             |    |                            |
| Nonspendable- Prepaid Expense            |    | 1,039.00                   |
| Fund Balance - Unrestricted              |    | 76,652.00                  |
| Fund Balance - Restricted                |    | 865,031.05                 |
| Excess Revenue over (under) Ex           |    | 34,090.01                  |
|                                          |    | <hr/>                      |
| Total Fund Balance                       |    | 976,812.06                 |
|                                          |    | <hr/>                      |
| Total Liab., Def. Inflows & Fund Balance | \$ | <u><u>1,075,517.88</u></u> |

Fenton FPD - Dispatch  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Five Months Ending May 31, 2019

|                                        | Current Month     |        | Year to Date        |        |
|----------------------------------------|-------------------|--------|---------------------|--------|
| Revenues                               |                   |        |                     |        |
| Tax Revenues                           | \$ 2,290.28       | 69.43  | \$ 233,069.75       | 98.04  |
| Interest Income                        | 1,008.21          | 30.57  | 4,658.81            | 1.96   |
| Total Revenues                         | <u>3,298.49</u>   | 100.00 | <u>237,728.56</u>   | 100.00 |
| Cost of Sales                          |                   |        |                     |        |
| Total Cost of Sales                    | <u>0.00</u>       | 0.00   | <u>0.00</u>         | 0.00   |
| Gross Profit                           | <u>3,298.49</u>   | 100.00 | <u>237,728.56</u>   | 100.00 |
| Expenditures                           |                   |        |                     |        |
| Dispatching Services                   | 0.00              | 0.00   | 177,755.12          | 74.77  |
| Telephone Expenses                     | 1,488.42          | 45.12  | 8,335.67            | 3.51   |
| Communication Expense                  | 1,904.55          | 57.74  | 17,547.76           | 7.38   |
| Total Expenditures                     | <u>3,392.97</u>   | 102.86 | <u>203,638.55</u>   | 85.66  |
| Excess Revenue over (under) Expenditur | \$ <u>(94.48)</u> | (2.86) | \$ <u>34,090.01</u> | 14.34  |



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Fenton FPD - Dispatch  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Five Months Ending May 31, 2019

|                                        | Current Month |        | Year to Date  |        |
|----------------------------------------|---------------|--------|---------------|--------|
| Revenues                               |               |        |               |        |
| Tax Collection - Current               | \$ 2,290.28   | 69.43  | \$ 233,069.75 | 98.04  |
| Simmons Bank Interest                  | 1,008.21      | 30.57  | 4,658.81      | 1.96   |
| Total Revenues                         | 3,298.49      | 100.00 | 237,728.56    | 100.00 |
| Cost of Sales                          |               |        |               |        |
| Total Cost of Sales                    | 0.00          | 0.00   | 0.00          | 0.00   |
| Gross Profit                           | 3,298.49      | 100.00 | 237,728.56    | 100.00 |
| Expenditures                           |               |        |               |        |
| Central County Emergency 911           | 0.00          | 0.00   | 177,755.12    | 74.77  |
| Charter Communications                 | 1,068.94      | 32.41  | 5,245.78      | 2.21   |
| AT&T                                   | 708.98        | 21.49  | 3,999.39      | 1.68   |
| Telephone Reimbursements               | (289.50)      | (8.78) | (909.50)      | (0.38) |
| Charter Communications                 | 0.00          | 0.00   | 3,796.00      | 1.60   |
| Commerce Bank-VISA                     | 0.00          | 0.00   | 1,633.14      | 0.69   |
| Miken Technologies                     | 1,409.67      | 42.74  | 7,116.33      | 2.99   |
| AT&T                                   | 494.88        | 15.00  | 2,842.84      | 1.20   |
| Wireless USA                           | 0.00          | 0.00   | 366.45        | 0.15   |
| Public Safety Upfitters                | 0.00          | 0.00   | 1,395.00      | 0.59   |
| BRDA Electric                          | 0.00          | 0.00   | 398.00        | 0.17   |
| Total Expenditures                     | 3,392.97      | 102.86 | 203,638.55    | 85.66  |
| Excess Revenue over (under) Expenditur | \$ (94.48)    | (2.86) | \$ 34,090.01  | 14.34  |

Page: 1

Fenton FPD - Dispatch  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Five Months Ending May 31, 2019

|                                        | This Year | Current Month<br>Last Year | Current Month<br>This Year | Year to Date<br>Last Year | Year to Date         |
|----------------------------------------|-----------|----------------------------|----------------------------|---------------------------|----------------------|
| Revenues                               |           |                            |                            |                           |                      |
| Tax Revenues                           |           | \$ 2,290.28                | \$ 115,010.76              | \$ 233,069.75             | \$ 314,462.43        |
| Interest Income                        |           | 1,008.21                   | 2,610.13                   | 4,658.81                  | 3,092.64             |
| Total Revenues                         |           | <u>3,298.49</u>            | <u>117,620.89</u>          | <u>237,728.56</u>         | <u>317,555.07</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>3,298.49</u>            | <u>117,620.89</u>          | <u>237,728.56</u>         | <u>317,555.07</u>    |
| Expenditures                           |           |                            |                            |                           |                      |
| Dispatching Services                   |           | 0.00                       | 0.00                       | 177,755.12                | 178,771.51           |
| Telephone Expenses                     |           | 1,488.42                   | 1,253.36                   | 8,335.67                  | 6,315.40             |
| Communication Expense                  |           | 1,904.55                   | 3,145.25                   | 17,547.76                 | 22,039.90            |
| Total Expenditures                     |           | <u>3,392.97</u>            | <u>4,398.61</u>            | <u>203,638.55</u>         | <u>207,126.81</u>    |
| Excess Revenue over (under) Expenditur | \$        | <u>(94.48)</u>             | <u>\$ 113,222.28</u>       | <u>\$ 34,090.01</u>       | <u>\$ 110,428.26</u> |

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Fenton FPD - Dispatch  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Five Months Ending May 31, 2019

|                                        | Current Month<br>This Year | Current Month<br>Last Year | Year to Date<br>This Year | Year to Date<br>Last Year |
|----------------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| Revenues                               |                            |                            |                           |                           |
| Tax Collection - Current               | \$ 2,290.28                | \$ 115,010.76              | \$ 233,069.75             | \$ 314,462.43             |
| Investment Interest                    | 0.00                       | 2,233.00                   | 0.00                      | 2,472.73                  |
| Simmons Bank Interest                  | 1,008.21                   | 377.13                     | 4,658.81                  | 619.91                    |
| Total Revenues                         | <u>3,298.49</u>            | <u>117,620.89</u>          | <u>237,728.56</u>         | <u>317,555.07</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>3,298.49</u>            | <u>117,620.89</u>          | <u>237,728.56</u>         | <u>317,555.07</u>         |
| Expenditures                           |                            |                            |                           |                           |
| Central County Emergency 911           | 0.00                       | 0.00                       | 177,755.12                | 178,771.51                |
| Charter Communications                 | 1,068.94                   | 1,065.01                   | 5,245.78                  | 5,233.30                  |
| Verizon                                | 0.00                       | (365.35)                   | 0.00                      | (365.35)                  |
| AT&T                                   | 708.98                     | 731.70                     | 3,999.39                  | 2,256.45                  |
| Telephone Reimbursements               | (289.50)                   | (178.00)                   | (909.50)                  | (809.00)                  |
| Charter Communications                 | 0.00                       | 1,000.00                   | 3,796.00                  | 5,059.57                  |
| Pfizinger Graphics                     | 0.00                       | 0.00                       | 0.00                      | 820.00                    |
| Verizon                                | 0.00                       | (206.49)                   | 0.00                      | (206.49)                  |
| First Watch                            | 0.00                       | 0.00                       | 0.00                      | 575.50                    |
| Commerce Bank-VISA                     | 0.00                       | 594.47                     | 1,633.14                  | 1,413.36                  |
| Miken Technologies                     | 1,409.67                   | 1,364.67                   | 7,116.33                  | 9,358.34                  |
| CCE-911                                | 0.00                       | 0.00                       | 0.00                      | 2,035.70                  |
| Sikich                                 | 0.00                       | 0.00                       | 0.00                      | 1,181.44                  |
| Warner Communications                  | 0.00                       | 0.00                       | 0.00                      | 476.00                    |
| Ed Roehr Safety Products               | 0.00                       | 0.00                       | 0.00                      | 322.40                    |
| AT&T                                   | 0.00                       | 0.00                       | 0.00                      | 950.10                    |
| Kimberly Smith                         | 494.88                     | 392.60                     | 2,842.84                  | 53.98                     |
| Wireless USA                           | 0.00                       | 0.00                       | 0.00                      | 0.00                      |
| Public Safety Upfitters                | 0.00                       | 0.00                       | 366.45                    | 0.00                      |
| BRDA Electric                          | 0.00                       | 0.00                       | 1,395.00                  | 0.00                      |
| Total Expenditures                     | <u>3,392.97</u>            | <u>4,398.61</u>            | <u>203,638.55</u>         | <u>207,126.81</u>         |
| Excess Revenues over (under) Expenditu | \$ <u>(94.48)</u>          | \$ <u>113,222.28</u>       | \$ <u>34,090.01</u>       | \$ <u>110,428.26</u>      |

Fenton FPD - Pension  
Balance Sheet - Governmental Funds - Modified Accrual Basis  
May 31, 2019

ASSETS

|                              |    |                      |
|------------------------------|----|----------------------|
| Current Assets               |    |                      |
| Simmons Bank - 2944          | \$ | 26,695.00            |
| Investments                  |    | 28,740,601.36        |
| Investments-Emp 457 Plan     |    | 6,015,348.11         |
| Taxes Receivable - Current   |    | 626,685.00           |
| Due From General             |    | 177.46               |
|                              |    | <hr/>                |
| Total Current Assets         |    | 35,409,506.93        |
| Property and Equipment       |    |                      |
|                              |    | <hr/>                |
| Total Property and Equipment |    | 0.00                 |
| Other Assets                 |    |                      |
|                              |    | <hr/>                |
| Total Other Assets           |    | 0.00                 |
|                              |    | <hr/>                |
| Total Assets                 | \$ | <u>35,409,506.93</u> |

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

|                                          |    |                      |
|------------------------------------------|----|----------------------|
| Current Liabilities                      |    |                      |
| Amount Due - Emp DC Plan                 | \$ | 6,015,348.11         |
|                                          |    | <hr/>                |
| Total Current Liabilities                |    | 6,015,348.11         |
| Deferred Inflows of Resources            |    |                      |
| Unavailable Revenue - Def Tax            |    | 191,255.00           |
|                                          |    | <hr/>                |
| Total Deferred Inflows of Resources      |    | 191,255.00           |
|                                          |    | <hr/>                |
| Total Liabilities                        |    | 6,206,603.11         |
| Fund Balance                             |    |                      |
| Held in Trust for Emp Retire             |    | 29,538,521.29        |
| Excess Revenue over (under) Ex           |    | (335,617.47)         |
|                                          |    | <hr/>                |
| Total Fund Balance                       |    | 29,202,903.82        |
|                                          |    | <hr/>                |
| Total Liab., Def. Inflows & Fund Balance | \$ | <u>35,409,506.93</u> |

Fenton FPD - Pension  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Five Months Ending May 31, 2019

|                                        | Current Month      |               | Year to Date           |                |
|----------------------------------------|--------------------|---------------|------------------------|----------------|
| Revenues                               |                    |               |                        |                |
| Tax Revenues                           | \$ 4,537.46        | 98.91         | \$ 462,126.79          | 47.90          |
| Interest Income                        | 49.99              | 1.09          | 2,602.68               | 0.27           |
| Overhead Transfer                      | 0.00               | 0.00          | 500,000.00             | 51.83          |
| Total Revenues                         | <u>4,587.45</u>    | <u>100.00</u> | <u>964,729.47</u>      | <u>100.00</u>  |
| Cost of Sales                          |                    |               |                        |                |
| Total Cost of Sales                    | <u>0.00</u>        | <u>0.00</u>   | <u>0.00</u>            | <u>0.00</u>    |
| Gross Profit                           | <u>4,587.45</u>    | <u>100.00</u> | <u>964,729.47</u>      | <u>100.00</u>  |
| Expenditures                           |                    |               |                        |                |
| Benefit Payments                       | <u>0.00</u>        | <u>0.00</u>   | <u>1,300,346.94</u>    | <u>134.79</u>  |
| Total Expenditures                     | <u>0.00</u>        | <u>0.00</u>   | <u>1,300,346.94</u>    | <u>134.79</u>  |
| Excess Revenue over (under) Expenditur | <u>\$ 4,587.45</u> | <u>100.00</u> | <u>\$ (335,617.47)</u> | <u>(34.79)</u> |

Page: 1

Fenton FPD - Pension  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Five Months Ending May 31, 2019

|                                        | Current Month      |               | Year to Date           |                |
|----------------------------------------|--------------------|---------------|------------------------|----------------|
| Revenues                               |                    |               |                        |                |
| Tax Collection - Current               | \$ 4,537.46        | 98.91         | \$ 462,126.79          | 47.90          |
| Simmons Bank Interest                  | 49.99              | 1.09          | 2,602.68               | 0.27           |
| Overhead Transfer                      | 0.00               | 0.00          | 500,000.00             | 51.83          |
| Total Revenues                         | <u>4,587.45</u>    | <u>100.00</u> | <u>964,729.47</u>      | <u>100.00</u>  |
| Cost of Sales                          |                    |               |                        |                |
| Total Cost of Sales                    | <u>0.00</u>        | <u>0.00</u>   | <u>0.00</u>            | <u>0.00</u>    |
| Gross Profit                           | <u>4,587.45</u>    | <u>100.00</u> | <u>964,729.47</u>      | <u>100.00</u>  |
| Expenditures                           |                    |               |                        |                |
| Voya                                   | <u>0.00</u>        | <u>0.00</u>   | <u>1,300,346.94</u>    | <u>134.79</u>  |
| Total Expenditures                     | <u>0.00</u>        | <u>0.00</u>   | <u>1,300,346.94</u>    | <u>134.79</u>  |
| Excess Revenue over (under) Expenditur | \$ <u>4,587.45</u> | <u>100.00</u> | \$ <u>(335,617.47)</u> | <u>(34.79)</u> |

Fenton FPD - Pension  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Five Months Ending May 31, 2019

|                                        | Current Month<br>This Year | Current Month<br>Last Year | Year to Date<br>This Year | Year to Date<br>Last Year |
|----------------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| Revenues                               |                            |                            |                           |                           |
| Tax Revenues                           | \$ 4,537.46                | \$ 230,702.05              | \$ 462,126.79             | \$ 630,785.59             |
| Interest Income                        | 49.99                      | 5.74                       | 2,602.68                  | 23.50                     |
| Overhead Transfer                      | 0.00                       | 0.00                       | 500,000.00                | 500,000.00                |
| Total Revenues                         | <u>4,587.45</u>            | <u>230,707.79</u>          | <u>964,729.47</u>         | <u>1,130,809.09</u>       |
| Cost of Sales                          |                            |                            |                           |                           |
| Total Cost of Sales                    | <u>0.00</u>                | <u>0.00</u>                | <u>0.00</u>               | <u>0.00</u>               |
| Gross Profit                           | <u>4,587.45</u>            | <u>230,707.79</u>          | <u>964,729.47</u>         | <u>1,130,809.09</u>       |
| Expenditures                           |                            |                            |                           |                           |
| Benefit Payments                       | <u>0.00</u>                | <u>240,596.84</u>          | <u>1,300,346.94</u>       | <u>1,443,376.59</u>       |
| Total Expenditures                     | <u>0.00</u>                | <u>240,596.84</u>          | <u>1,300,346.94</u>       | <u>1,443,376.59</u>       |
| Excess Revenue over (under) Expenditur | \$ <u>4,587.45</u>         | \$ <u>(9,889.05)</u>       | \$ <u>(335,617.47)</u>    | \$ <u>(312,567.50)</u>    |

Fenton FPD - Pension  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Five Months Ending May 31, 2019

|                                        | Current Month<br>This Year | Current Month<br>Last Year | Year to Date<br>This Year | Year to Date<br>Last Year |
|----------------------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| Revenues                               |                            |                            |                           |                           |
| Tax Collection - Current               | \$ 4,537.46                | \$ 230,702.05              | \$ 462,126.79             | \$ 630,785.59             |
| Simmons Bank Interest                  | 49.99                      | 5.74                       | 2,602.68                  | 23.50                     |
| Overhead Transfer                      | 0.00                       | 0.00                       | 500,000.00                | 500,000.00                |
| Total Revenues                         | <u>4,587.45</u>            | <u>230,707.79</u>          | <u>964,729.47</u>         | <u>1,130,809.09</u>       |
| Cost of Sales                          |                            |                            |                           |                           |
| Total Cost of Sales                    | <u>0.00</u>                | <u>0.00</u>                | <u>0.00</u>               | <u>0.00</u>               |
| Gross Profit                           | <u>4,587.45</u>            | <u>230,707.79</u>          | <u>964,729.47</u>         | <u>1,130,809.09</u>       |
| Expenditures                           |                            |                            |                           |                           |
| Voya                                   | <u>0.00</u>                | <u>240,596.84</u>          | <u>1,300,346.94</u>       | <u>1,443,376.59</u>       |
| Total Expenditures                     | <u>0.00</u>                | <u>240,596.84</u>          | <u>1,300,346.94</u>       | <u>1,443,376.59</u>       |
| Excess Revenues over (under) Expenditu | \$ <u>4,587.45</u>         | \$ <u>(9,889.05)</u>       | \$ <u>(335,617.47)</u>    | \$ <u>(312,567.50)</u>    |



Fenton FPD - Debt Service  
Balance Sheet - Governmental Funds - Modified Accrual Basis  
May 31, 2019

Page: 1

ASSETS

|                              |    |             |
|------------------------------|----|-------------|
| Current Assets               |    |             |
| Simmons Bank                 | \$ | 92.17       |
|                              |    | <hr/>       |
| Total Current Assets         |    | 92.17       |
| Property and Equipment       |    |             |
|                              |    | <hr/>       |
| Total Property and Equipment |    | 0.00        |
| Other Assets                 |    |             |
|                              |    | <hr/>       |
| Total Other Assets           |    | 0.00        |
|                              |    | <hr/>       |
| Total Assets                 | \$ | 92.17       |
|                              |    | <hr/> <hr/> |

LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCE

|                                      |    |             |
|--------------------------------------|----|-------------|
| Current Liabilities                  |    |             |
| Due To General Fund                  | \$ | 100.00      |
|                                      |    | <hr/>       |
| Total Current Liabilities            |    | 100.00      |
| Deferred Inflows of Resources        |    |             |
|                                      |    | <hr/>       |
| Total Deferred Inflows of Resources  |    | 0.00        |
|                                      |    | <hr/>       |
| Total Liabilities                    |    | 100.00      |
| Fund Balance                         |    |             |
| Excess Revenue over (under) Ex       |    | (7.83)      |
|                                      |    | <hr/>       |
| Total Fund Balance                   |    | (7.83)      |
|                                      |    | <hr/>       |
| Total Liab, Def Infls & Fund Balance | \$ | 92.17       |
|                                      |    | <hr/> <hr/> |

Fenton FPD - Debt Service  
Statement of Revenues and Expenditures  
For the Five Months Ending May 31, 2019

Page: 1

|                                       | Current Month  |               | Year to Date     |                   |
|---------------------------------------|----------------|---------------|------------------|-------------------|
| Revenues                              |                |               |                  |                   |
| Simmons Bank                          | \$ 0.17        | 100.00        | \$ 0.17          | 100.00            |
| Total Revenues                        | <u>0.17</u>    | <u>100.00</u> | <u>0.17</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>0.17</u>    | <u>100.00</u> | <u>0.17</u>      | <u>100.00</u>     |
| Expenditures                          |                |               |                  |                   |
| Simmons Bank Charges                  | <u>0.00</u>    | <u>0.00</u>   | <u>8.00</u>      | <u>4,705.88</u>   |
| Total Expenditures                    | <u>0.00</u>    | <u>0.00</u>   | <u>8.00</u>      | <u>4,705.88</u>   |
| Excess of Revenue over (under) Expend | \$ <u>0.17</u> | <u>100.00</u> | \$ <u>(7.83)</u> | <u>(4,605.88)</u> |

Page: 1

Fenton FPD - Capital Projects  
Balance Sheet - Governmental Funds - Modified Accrual Basis  
May 31, 2019

ASSETS

|                              |    |               |
|------------------------------|----|---------------|
| Current Assets               |    |               |
| Reliance Bank - 0798         | \$ | 19,183,124.37 |
| Total Current Assets         |    | 19,183,124.37 |
| Property and Equipment       |    |               |
| Total Property and Equipment |    | 0.00          |
| Other Assets                 |    |               |
| Total Other Assets           |    | 0.00          |
| Total Assets                 | \$ | 19,183,124.37 |

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

|                                          |               |               |
|------------------------------------------|---------------|---------------|
| Current Liabilities                      |               |               |
| Accounts Payable                         | \$            | 3,170.00      |
| Total Current Liabilities                |               | 3,170.00      |
| Deferred Inflows of Resources            |               |               |
| Total Deferred Inflows of Resources      |               | 0.00          |
| Total Liabilities                        |               | 3,170.00      |
| Fund Balance                             |               |               |
| Fund Balance - Restricted                | (816,959.32)  |               |
| Excess Revenue over (under) Ex           | 19,996,913.69 |               |
| Total Fund Balance                       |               | 19,179,954.37 |
| Total Liab., Def. Inflows & Fund Balance | \$            | 19,183,124.37 |

Fenton FPD - Capital Projects  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Five Months Ending May 31, 2019

|                                        | Current Month |        | Year to Date     |        |
|----------------------------------------|---------------|--------|------------------|--------|
| Revenues                               |               |        |                  |        |
| Bond Revenue                           | \$ 0.00       | 0.00   | \$ 21,235,838.04 | 99.49  |
| Simmons Bank Interest                  | 38,943.99     | 100.00 | 109,828.97       | 0.51   |
| Total Revenues                         | 38,943.99     | 100.00 | 21,345,667.01    | 100.00 |
| Cost of Sales                          |               |        |                  |        |
| Total Cost of Sales                    | 0.00          | 0.00   | 0.00             | 0.00   |
| Gross Profit                           | 38,943.99     | 100.00 | 21,345,667.01    | 100.00 |
| Expenditures                           |               |        |                  |        |
| Bld Construction House2                | 0.00          | 0.00   | 101,913.70       | 0.48   |
| Bldg Construction House 3              | 0.00          | 0.00   | 90,030.80        | 0.42   |
| Lease Expenses                         | 0.00          | 0.00   | 706,228.82       | 3.31   |
| Firefighting & Rescue Equip            | 0.00          | 0.00   | 82,258.12        | 0.39   |
| Vehicles                               | 0.00          | 0.00   | 43,167.00        | 0.20   |
| Vehicles-Apparatus                     | 0.00          | 0.00   | 223,073.00       | 1.05   |
| Bond Issuance Fees                     | 0.00          | 0.00   | 99,527.90        | 0.47   |
| Communications                         | 0.00          | 0.00   | 2,553.98         | 0.01   |
| Total Expenditures                     | 0.00          | 0.00   | 1,348,753.32     | 6.32   |
| Excess Revenue over (under) Expenditur | \$ 38,943.99  | 100.00 | \$ 19,996,913.69 | 93.68  |

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Fenton FPD - Capital Projects  
Statement of Revenues and Expenditures - Modified Accrual Basis  
For the Five Months Ending May 31, 2019

|                                        | Current Month |        | Year to Date     |        |
|----------------------------------------|---------------|--------|------------------|--------|
| Revenues                               |               |        |                  |        |
| Bond Revenue                           | \$ 0.00       | 0.00   | \$ 21,235,838.04 | 99.49  |
| Simmons Bank Interest                  | 38,943.99     | 100.00 | 109,828.97       | 0.51   |
| Total Revenues                         | 38,943.99     | 100.00 | 21,345,667.01    | 100.00 |
| Cost of Sales                          |               |        |                  |        |
| Total Cost of Sales                    | 0.00          | 0.00   | 0.00             | 0.00   |
| Gross Profit                           | 38,943.99     | 100.00 | 21,345,667.01    | 100.00 |
| Expenditures                           |               |        |                  |        |
| ArchImages                             | 0.00          | 0.00   | 1,913.70         | 0.01   |
| St. Louis Title Company                | 0.00          | 0.00   | 100,000.00       | 0.47   |
| ArchImages                             | 0.00          | 0.00   | 90,030.80        | 0.42   |
| Lease Interest                         | 0.00          | 0.00   | 23,251.95        | 0.11   |
| Clayton Holding Lease                  | 0.00          | 0.00   | 383,160.24       | 1.80   |
| Commerce Bank Lease                    | 0.00          | 0.00   | 299,816.63       | 1.40   |
| Sentinel Emergency                     | 0.00          | 0.00   | 10,990.12        | 0.05   |
| MacQueen Emergency                     | 0.00          | 0.00   | 71,268.00        | 0.33   |
| Don Brown Chevrolet                    | 0.00          | 0.00   | 43,167.00        | 0.20   |
| American Response Vehicles             | 0.00          | 0.00   | 223,073.00       | 1.05   |
| Island Tech Services                   | 0.00          | 0.00   | 1,380.00         | 0.01   |
| CCE-911                                | 0.00          | 0.00   | 1,173.98         | 0.01   |
| Bond Issuance Fees                     | 0.00          | 0.00   | 649.00           | 0.00   |
| Gilmore & Bell                         | 0.00          | 0.00   | 43,000.00        | 0.20   |
| McLiney & Company                      | 0.00          | 0.00   | 10,000.00        | 0.05   |
| S&P Global                             | 0.00          | 0.00   | 22,000.00        | 0.10   |
| Thompson Coburn LLP                    | 0.00          | 0.00   | 20,000.00        | 0.09   |
| UMB                                    | 0.00          | 0.00   | 300.00           | 0.00   |
| Stifel Bank                            | 0.00          | 0.00   | 2,578.90         | 0.01   |
| MO State Auditor                       | 0.00          | 0.00   | 1,000.00         | 0.00   |
| Total Expenditures                     | 0.00          | 0.00   | 1,348,753.32     | 6.32   |
| Excess Revenue over (under) Expenditur | \$ 38,943.99  | 100.00 | \$ 19,996,913.69 | 93.68  |