

Fenton

Fire Protection District

Financial Statements

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April 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 April 30, 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

May 22, 2019

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

APRIL 30, 2019 PAGE 2	PERCENTAGE GAUGE	GENERAL ACTUAL	OVER (UNDER)	AMBULANCE ACTUAL	OVER (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				
June	50.00				
July	58.30				
August	66.60				
September	75.00				
October	83.30				
November	91.60				
December	100.00				
(\$328,439)	1%	\$76,913	(\$224,587)	\$31,955	(\$103,852)
2018	PERCENTAGE GAUGE	GENERAL ACTUAL	OVER (UNDER)	AMBULANCE ACTUAL	OVER (UNDER)
January	8.30	9.22	0.92	7.35	(0.95)
February	16.70	15.54	(1.16)	14.34	(2.36)
✓ March	25.00	27.77	2.77	21.73	(3.27)
✓ April	33.30	34.02	0.72	28.56	(4.74)
May	41.70	42.16	0.46	37.73	(3.97)
June	50.00	51.08	1.08	46.53	(3.47)
July	58.30	57.43	(0.87)	53.92	(4.38)
August	66.60	63.17	(3.43)	60.85	(5.75)
September	75.00	75.84	0.84	67.58	(7.42)
October	83.30	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 GAUGE	GENERAL ACTUAL	OVER (UNDER)	AMBULANCE ACTUAL	OVER (UNDER)
January	8.30	13.34	5.04	7.26	(1.04)
February	16.70	19.68	2.98	14.06	(2.64)
✓ March	25.00	26.16	1.16	21.21	(3.79)
✓ April	33.30	32.28	(1.02)	28.37	(4.93)
May	41.70	39.63	(2.07)	35.81	(5.89)
June	50.00	50.95	0.95	47.00	(3.00)
July	58.30	57.70	(0.60)	54.08	(4.22)
August	66.60	64.57	(2.03)	61.00	(5.60)
September	75.00	71.48	(3.52)	67.99	(7.01)
October	83.30	78.61	(4.69)	75.16	(8.14)
November	91.60	99.62	8.02	85.46	(6.14)
December	100.00	107.53	7.53	91.89	(8.11)
\$319,917	1%	\$76,913	\$579,143	\$31,955	(\$259,226)

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

GENERAL + AMBULANCE FUND COMBINED			APRIL 30, 2019	PAGE 3
ACTUAL 2019 - COMPARED TO 2019 BUDGET	APRIL 30, 2019	2019	OVER (UNDER)	% OF
	ACTUAL	BUDGET	BUDGET	BUDGET
REVENUES				
Tax collections	\$5,979,501	\$13,042,785	(\$7,063,284)	45.85%
Building and other permits	110,023	110,000	23	100.02%
Ambulance fees, net	235,985	725,000	(489,015)	32.55%
Interest	80,476	100,000	(19,524)	90.48%
Miscellaneous revenue	807	8,500	(7,693)	9.49%
Rental Income	5,825	8,700	(2,875)	66.95%
Financing Source - Loan Proceeds	0	0	0	
TOTAL REVENUES	\$6,422,617	\$13,994,985	(\$7,572,368)	45.89%
EXPENDITURES				
Bank service charges	\$340	\$2,500	(\$2,160)	13.60%
Building maintenance	14,688	67,398	(52,710)	21.79%
Depreciated assets - capital assets	243,511	244,000	(489)	99.80%
Doctors fees & medical exams	1,210	25,000	(23,790)	4.84%
Dues and subscriptions	3,274	21,363	(18,089)	15.33%
Election expenses	20	15,000	(14,980)	0.13%
Equipment maintenance & expensed	54,283	196,775	(142,492)	27.59%
Equipment purchases and replacement	3,831	0	3,831	
Gasoline and oil	18,629	60,500	(41,871)	30.79%
Insurance - employee - medical & dental	552,324	1,894,826	(1,342,502)	29.15%
Insurance - general	16,700	385,500	(368,800)	4.33%
Mortgage interest payments/expense	0	5,600	(5,600)	0.00%
Miscellaneous expenses	3,081	13,250	(10,169)	23.25%
Lease expenses - principal & interest	0	0	0	
Office supplies and expenses	5,631	32,950	(27,319)	17.09%
Payroll taxes	150,388	500,000	(349,612)	30.08%
Professional fees & services	91,780	224,000	(132,220)	40.97%
Rental Management Fee/repairs	658	3,500	(2,842)	18.80%
Salaries	1,988,008	6,729,403	(4,741,395)	29.54%
Salaries - OT	0	0	0	
Supplies - cleaning & laundry	5,050	17,000	(11,950)	29.71%
Training and education	31,506	103,330	(71,824)	30.49%
Uniforms	38,498	162,350	(123,852)	23.71%
Utilities	17,499	55,500	(38,001)	31.53%
Vehicle maintenance & repairs	55,537	122,025	(66,488)	45.51%
Work Comp Claims	503	5,000	(4,497)	10.06%
TOTAL EXPENDITURES	\$3,296,949	\$10,886,770	(\$7,589,821)	30.28%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,125,668	\$3,108,215	\$17,453	100.56%
General/Ambulance/Pension Overhead Transfer	\$0	\$0	\$0	
USE OF DISTRICT RESERVES	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,125,668	\$3,108,215	\$17,453	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

GENERAL + AMBULANCE FUND COMBINED			APRIL 30, 2019	PAGE 4
ACTUAL 2019 - COMPARED TO ACTUAL 2018	ACTUAL	ACTUAL	2019 - 2018 \$	2019 - 2018 %
	2019	2018	OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$5,979,501	\$5,301,402	\$678,099	✓ 12.79%
Building and other permits	110,023	45,503	64,520	✓ 141.79%
Ambulance fees, net	235,985	250,548	(14,563)	✓ -5.81%
Interest	90,476	27,413	63,063	✓ 230.05%
Miscellaneous revenue	807	3,515	(2,708)	-77.04%
Rental income	5,825	5,800	25	0.43%
Financing Source - Loan Proceeds	0	0	0	
TOTAL REVENUES	\$6,422,617	\$5,634,181	\$788,436	✓ 13.99%
EXPENDITURES				
Bank service charges	\$340	\$552	(\$212)	✓ -38.41%
Building maintenance	14,688	14,348	340	✓ 2.37%
Depreciated assets - capital assets	243,511	334,842	(91,131)	✓ -27.23%
Doctors fees & medical exams	1,210	2,230	(1,020)	✓ -45.74%
Dues and subscriptions	3,274	1,849	1,425	✓ 77.07%
Election expenses	20	23,757	(23,737)	✓ -99.92%
Equipment maintenance & expensed	54,283	41,040	13,243	✓ 32.27%
Equipment purchases and replacement	3,831	2,572	1,259	✓ 48.95%
Gasoline and oil	18,629	19,360	(731)	✓ -3.78%
Insurance - employee - medical & dental	552,324	498,712	53,612	✓ 10.75%
Insurance - general	16,700	60,045	(43,345)	✓ -72.19%
Mortgage interest payments/expense	0	1,821	(1,821)	-100.00%
Miscellaneous expenses	3,081	2,608	473	18.14%
Lease expenses - principal & interest	0	0	0	
Office supplies and expenses	5,631	12,140	(6,509)	✓ -53.62%
Payroll taxes	150,388	140,736	9,652	✓ 6.86%
Professional fees & services	91,780	73,235	18,545	✓ 25.32%
Rental Management Fee/repairs	658	464	194	✓ 41.81%
Salaries	1,929,245	1,831,501	97,744	✓ 5.34%
Salaries - OT	58,763	49,804	8,959	✓ 17.99%
Supplies - cleaning & laundry	5,050	6,090	(1,040)	-17.08%
Training and education	31,506	26,887	4,619	✓ 17.18%
Uniforms	38,498	41,727	(3,229)	✓ -7.74%
Utilities	17,499	17,234	265	✓ 1.54%
Vehicle maintenance & repairs	55,537	24,939	30,598	✓ 122.69%
Work Comp Claims	503	442	61	✓ 13.80%
TOTAL EXPENDITURES	\$3,296,949	\$3,228,735	\$68,214	✓ 2.11%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,125,668	\$2,405,446	\$720,222	✓ 129.94%
General/Ambulance/Pension Overhead Transfer	\$0	\$0	\$0	
USE OF DISTRICT RESERVES	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,125,668	\$2,405,446	\$720,222	✓

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET - ALL	FUNDS			APRIL 30, 2019		PAGE 5
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	CAPITAL PROJECTS	TOTAL
REVENUES							
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
TOTAL REVENUES	\$10,238,098	\$3,756,887	\$13,994,985	\$510,517	\$998,176	\$18,250,000	\$33,753,678
EXPENDITURES							
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	1,326,378	568,448	1,894,826				1,894,826
Insurance - general	289,850	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	23,085	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	16,650	55,500	112,650			188,150
Vehicle maintenance & repairs	102,925	19,100	122,025				122,025
Work Comp Claims	3,500	1,500	5,000				5,000
Dispatch - OCE-911				359,000			359,000
Pension Contribution					1,498,176		1,498,176
TOTAL EXPENDITURES	\$7,691,319	\$3,195,451	\$10,886,770	\$471,650	\$1,498,176	\$1,285,200	\$14,141,796
REVENUES OVER EXPENDITURES							
(EXPENDITURES OVER REVENUES)	\$2,546,779	\$561,436	\$3,108,215	\$38,867	(\$500,000)	\$16,964,800	\$19,611,882
General/Ambulance/Pension Overhead Transfer	(\$500,000)		(\$500,000)		\$500,000		\$0
USE OF DISTRICT RESERVES	\$0	\$0	\$0	\$0	\$0		\$0
REVENUES OVER EXPENDITURES							
(EXPENDITURES OVER REVENUES)	\$2,046,779	\$561,436	\$2,608,215	\$38,867	\$0	\$16,964,800	\$19,611,882

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	ACTUAL - ALL FUNDS				APRIL 30, 2019		PAGE 6
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	CAPITAL PROJECTS	TOTAL
REVENUES							
Tax collections	\$4,603,309	\$1,376,192	\$5,979,501	\$230,699	\$457,397		\$6,667,597
Building and other permits	110,023		110,023				110,023
Ambulance fees, net		235,985	235,985				235,985
Interest	68,413	22,063	90,476	3,650	2,553	70,885	167,564
Miscellaneous revenue	807	0	807		0	21,235,838	21,238,645
Rental income	5,825		5,825				5,825
Lease expenses - principal & interest	0		0				0
TOTAL REVENUES	\$4,788,377	\$1,634,240	\$6,422,617	\$234,349	\$459,950	\$21,306,723	\$28,423,639
EXPENDITURES							
Bank service charges	\$55	\$285	\$340				\$340
Building maintenance	10,282	4,406	14,688				14,688
Depreciated assets - capital assets	243,493	18	243,511	0		\$1,348,753	1,592,264
Doctors fees & medical exams	847	363	1,210				1,210
Dues and subscriptions	2,307	967	3,274				3,274
Election expenses	14	6	20				20
Equipment maintenance & expensed	21,953	32,330	54,283				54,283
Equipment purchases and replacement	3,831	0	3,831				3,831
Gasoline and oil	13,040	5,589	18,629				18,629
Insurance - employee - medical & dental	385,864	166,460	552,324				552,324
Insurance - general	11,680	5,010	16,700				16,700
Mortgage interest payments/expense	0		0				0
Miscellaneous expenses	2,297	784	3,081				3,081
Lease expenses - principal & interest	0	0	0				0
Office supplies and expenses	3,726	1,905	5,631				5,631
Payroll taxes	106,320	44,068	150,388				150,388
Professional fees & services	19,845	71,935	91,780				91,780
Rental Management Fee/repairs	658	0	658				658
Salaries	1,405,498	582,510	1,988,008				1,988,008
Salaries - OT	0	0	0				0
Supplies - cleaning & laundry	3,535	1,515	5,050				5,050
Training and education	15,804	15,602	31,506				31,506
Uniforms	26,949	11,549	38,498				38,498
Utilities	12,249	5,250	17,499	22,490			39,989
Vehicle maintenance & repairs	45,954	9,583	55,537				55,537
Work Comp Claims	352	151	503				503
Dispatch - CCE-911			0	177,755			177,755
TOTAL EXPENDITURES	\$2,336,863	\$960,286	3,296,949	\$200,245	\$0	\$1,348,753	\$4,845,947
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$2,451,714	\$673,954	\$3,125,668	\$34,104	\$459,950	\$19,957,970	\$23,577,692
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 (EXPENDITURES OVER REVENUES)	\$1,951,714	\$673,954	\$2,625,668	\$34,104	\$459,950	\$19,957,970	\$23,077,692

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS					APRIL 30, 2019		PAGE 7
	OVER (UNDER) BUDGET							
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	CAPITAL PROJECTS	TOTAL	
REVENUES								
Tax collections	(\$5,438,089)	(\$1,625,195)	(\$7,063,284)	(\$271,818)	(\$540,779)			
Building and other permits	23	0	23	0	0	\$0	(\$7,875,881)	
Ambulance fees, net	0	(489,015)	(489,015)	0	0	0	23	
Interest	(1,587)	(7,937)	(9,524)	0	0	0	(489,015)	
Miscellaneous revenue	(7,193)	(500)	(7,693)	0	2,553	(179,115)	(190,436)	
Rental Income	(2,875)	0	(2,875)	0	0	3,235,938	3,228,145	
Financing Source - Loan Proceeds	0	0	0	0	0	0	(2,875)	
					0	0	0	
TOTAL REVENUES	(\$5,448,721)	(\$2,122,647)	(\$7,572,368)	(\$276,168)	(\$538,226)	\$3,056,723	(\$5,330,039)	
EXPENDITURES								
Bank service charges	(\$945)	(\$1,215)	(\$2,160)	\$0	\$0	\$0	(\$2,160)	
Building maintenance	(36,897)	(15,813)	(52,710)	0	0	0	(52,710)	
Depreciated assets - capital assets	(507)	18	(489)	0	0	83,553	83,064	
Doctors fees & medical exams	(16,653)	(7,137)	(23,790)	0	0	0	(23,790)	
Dues and subscriptions	(13,462)	(4,627)	(18,089)	0	0	0	(18,089)	
Election expenses	(10,486)	(4,494)	(14,980)	0	0	0	(14,980)	
Equipment maintenance & expensed	(96,422)	(46,070)	(142,492)	0	0	0	(142,492)	
Equipment purchases and replacement	3,831	0	3,831	0	0	0	0	
Gasoline and oil	(29,310)	(12,561)	(41,871)	0	0	0	3,831	
Insurance - employee - medical & dental	(940,514)	(401,988)	(1,342,502)	0	0	0	(41,871)	
Insurance - general	(258,160)	(110,640)	(368,800)	0	0	0	(1,342,502)	
Mortgage Interest payments/expense	(3,920)	(1,680)	(5,600)	0	0	0	(368,800)	
Miscellaneous expenses	(6,678)	(3,491)	(10,169)	0	0	0	(5,600)	
Lease expenses - principal & interest	0	0	0	0	0	0	(10,169)	
Office supplies and expenses	(19,339)	(7,980)	(27,319)	0	0	0	0	
Payroll taxes	(243,680)	(105,932)	(349,612)	0	0	0	(27,319)	
Professional fees & services	(98,455)	(33,785)	(132,220)	0	0	0	(349,612)	
Rental Management Fee/repairs	(2,842)	0	(2,842)	0	0	0	(132,220)	
Salaries	(3,353,145)	(1,388,250)	(4,741,395)	0	0	0	(2,842)	
Salaries - OT	0	0	0	0	0	0	(4,741,395)	
Supplies - cleaning & laundry	(8,365)	(3,585)	(11,950)	0	0	0	0	
Training and education	(43,791)	(28,033)	(71,824)	0	0	0	(11,950)	
Uniforms	(88,196)	(35,656)	(123,852)	0	0	0	(71,824)	
Utilities	(26,601)	(11,400)	(38,001)	(90,160)	0	0	(123,852)	
Vehicle maintenance & repairs	(58,971)	(9,517)	(68,488)	0	0	0	(128,161)	
Work Comp Claims	(3,148)	(1,349)	(4,497)	0	0	0	(66,488)	
Dispatch - CCE-911	0	0	0	(181,245)	0	0	(4,497)	
							(181,245)	
TOTAL EXPENDITURES	(\$5,354,656)	(\$2,235,185)	(\$7,589,821)	(\$271,405)	\$0	\$83,553	(\$7,787,673)	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$95,065)	\$112,518	\$17,453	(\$4,763)	(\$538,226)	\$2,993,170	\$2,467,634	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS						
	PERCENT OF BUDGET USED					APRIL 30, 2019	PAGE 8
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	CAPITAL PROJECTS	TOTAL
REVENUES							
Tax collections	45.84%	✓ 45.85%	45.85%	✓ 45.91%	45.82%		45.85%
Building and other permits	100.02%	✓	100.02%	✓			100.02%
Ambulance fees, net		32.55%	32.55%				32.55%
Interest	97.73%	73.54%	90.48%	45.63%		28.35%	45.81%
Miscellaneous revenue	10.09%	0.00%	9.49%			117.98%	117.93%
Rental income	66.95%		66.95%				66.95%
Financing Source - Loan Proceeds							
TOTAL REVENUES	46.77%	43.50%	45.89%	45.90%	46.08%	116.75%	84.21%
EXPENDITURES							
Bank service charges	5.50%	✓	13.60%	✓			13.60%
Building maintenance	21.79%	21.79%	21.79%	✓			21.79%
Depreciated assets - capital assets	99.79%		99.80%			104.94%	✓ 104.12%
Doctors fees & medical exams	4.84%	4.84%	4.84%				4.84%
Dues and subscriptions	14.83%	17.29%	15.33%				15.33%
Election expenses	0.13%	0.13%	0.13%				0.13%
Equipment maintenance & expensed	18.55%	41.24%	✓ 27.59%				27.59%
Equipment purchases and replacement							
Gasoline and oil	30.79%	30.79%	30.79%				30.79%
Insurance - employee - medical & dental	29.09%	29.28%	29.15%				29.15%
Insurance - general	4.33%	4.33%	4.33%				4.33%
Mortgage interest payments/expense	0.00%	0.00%	0.00%				0.00%
Miscellaneous expenses	25.59%	18.34%	23.25%				23.25%
Lease expenses - principal & interest							
Office supplies and expenses	16.15%	19.27%	17.09%				17.09%
Payroll taxes	30.38%	29.38%	30.08%	✓			30.08%
Professional fees & services	16.78%	68.06%	40.97%	✓			40.97%
Rental Management Fee/repairs	18.80%		18.80%				18.80%
Salaries	29.54%	29.56%	29.54%				29.54%
Salaries - OT							
Supplies - cleaning & laundry	29.71%	29.71%	29.71%				29.71%
Training and education	26.64%	35.76%	30.49%				30.49%
Uniforms	23.40%	24.47%	23.71%				23.71%
Utilities	31.53%	31.53%	31.53%	✓ 19.96%			23.78%
Vehicle maintenance & repairs	44.66%	✓ 50.17%	✓ 45.51%	✓			45.51%
Work Comp Claims	10.06%	10.07%	10.06%				10.06%
Dispatch - CCE-911				49.51%			49.51%
TOTAL EXPENDITURES	30.38%	✓ 30.05%	✓ 30.28%	✓ 42.46%	0.00%	104.94%	✓ 34.27%
REVENUES OVER EXPENDITURES							
(EXPENDITURES OVER REVENUES)							

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

GENERAL FUND			APRIL 30, 2019	PAGE 9
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$4,603,309	\$10,041,398	(\$5,438,089)	45.84%
Building and other permits	110,023	110,000	23	100.02%
Interest	68,413	70,000	(1,587)	97.73%
Miscellaneous revenue	807	8,000	(7,193)	10.09%
Rental income	5,825	8,700	(2,875)	66.95%
Financing Source - Loan Proceeds	0	0	0	
TOTAL REVENUES	\$4,788,377	\$10,238,098	(\$5,449,721)	46.77%
EXPENDITURES				
Bank service charges	\$55	\$1,000	(\$945)	5.50%
Building maintenance	10,282	47,179	(36,897)	21.79%
Depreciated assets - capital assets	243,493	244,000	(507)	99.79%
Doctors fees & medical exams	847	17,500	(16,653)	4.84%
Dues and subscriptions	2,307	15,769	(13,462)	14.63%
Election expenses	14	10,500	(10,486)	0.13%
Equipment maintenance & expensed	21,953	118,375	(96,422)	18.55%
Equipment purchases and replacement	3,831	0	3,831	
Gasoline and oil	13,040	42,350	(29,310)	30.79%
Insurance - employee - medical & dental	385,864	1,326,378	(940,514)	29.09%
Insurance - general	11,690	269,850	(258,160)	4.33%
Mortgage interest payments/expense	0	3,920	(3,920)	0.00%
Miscellaneous expenses	2,297	8,975	(6,678)	25.59%
Lease expenses - principal & interest		0	0	
Office supplies and expenses	3,726	23,065	(19,339)	16.15%
Payroll taxes	106,320	350,000	(243,680)	30.38%
Professional fees & services	19,845	118,300	(98,455)	16.78%
Rental Management Fee/repairs	658	3,500	(2,842)	18.80%
Salaries	1,405,498	4,758,643	(3,353,145)	29.54%
Salaries - OT		0	0	
Supplies - cleaning & laundry	3,535	11,900	(8,365)	29.71%
Training and education	15,904	59,695	(43,791)	26.64%
Uniforms	26,949	115,145	(88,196)	23.40%
Utilities	12,249	38,850	(26,601)	31.53%
Vehicle maintenance & repairs	45,954	102,925	(56,971)	44.65%
Work Comp Claims	352	3,500	(3,148)	10.06%
TOTAL EXPENDITURES	\$2,336,663	\$7,691,319	(\$5,354,656)	30.38%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$2,451,714	\$2,546,779	(95,065)	96.27%
General/Ambulance/Pension Overhead Transfer	(\$500,000)	(\$500,000)	\$0	
TOTAL OVERHEAD TRANSFERS	(\$500,000)	(\$500,000)	\$0	
USE OF DISTRICT RESERVES	0	\$0		
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$1,951,714	\$2,046,779	(\$95,065)	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

AMBULANCE FUND			APRIL 30, 2019	PAGE 10
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$1,376,192	\$3,001,387	(\$1,625,195)	45.85%
Ambulance fees, net	235,985	725,000	(489,015)	32.55%
Interest	22,063	30,000	(7,937)	73.54%
Miscellaneous revenue	0	500	(500)	0.00%
TOTAL REVENUES	\$1,634,240	\$3,756,887	(\$2,122,647)	43.50%
EXPENDITURES				
Bank service charges	\$285	\$1,500	(\$1,215)	19.00%
Building maintenance	4,406	20,219	(15,813)	21.79%
Depreciated assets - capital assets	18	0	18	
Doctors fees & medical exams	363	7,500	(7,137)	4.84%
Dues and subscriptions	967	5,594	(4,627)	17.29%
Election expenses	6	4,500	(4,494)	0.13%
Equipment maintenance & expensed	32,330	78,400	(46,070)	41.24%
Equipment purchases and replacement		0	0	
Gasoline and oil	5,589	18,150	(12,561)	30.79%
Insurance - employee - medical & dental	166,460	568,448	(401,988)	29.28%
Insurance - general	5,010	115,650	(110,640)	4.33%
Mortgage interest payments/expense		1,680	(1,680)	0.00%
Miscellaneous expenses	784	4,275	(3,491)	18.34%
Lease expenses - principal & interest		0	0	
Office supplies and expenses	1,905	9,885	(7,980)	19.27%
Payroll taxes	44,068	150,000	(105,932)	29.38%
Professional fees & services	71,935	105,700	(33,765)	68.06%
Rental Management Fee/repairs		0	0	
Salaries	582,510	1,970,760	(1,388,250)	29.56%
Salaries - OT		0	0	
Supplies - cleaning & laundry	1,515	5,100	(3,585)	29.71%
Training and education	15,602	43,635	(28,033)	35.76%
Uniforms	11,549	47,205	(35,656)	24.47%
Utilities	5,250	16,650	(11,400)	31.53%
Vehicle maintenance & repairs	9,583	19,100	(9,517)	50.17%
Work Comp Claims	151	1,500	(1,349)	10.07%
TOTAL EXPENDITURES	\$960,286	\$3,195,451	(\$2,235,165)	30.05%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$673,954	\$561,436	\$112,518	0.00%
General/Ambulance Overhead Transfer			0	
USE OF DISTRICT RESERVES	0			
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$673,954	\$561,436	\$112,518	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

PENSION FUND			APRIL 30, 2019	PAGE 11
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$457,397	\$998,176	(\$540,779)	45.82%
Interest	2,553		2,553	
General Fund - additional contribution	0	0	0	
TOTAL REVENUES	\$459,950	\$998,176	(\$538,226)	46.08%
EXPENDITURES				
Pension Fund	\$1,300,347	\$1,498,176	(\$197,829)	86.80%
TOTAL EXPENDITURES	\$1,300,347	\$1,498,176	(\$197,829)	86.80%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$840,397)	(\$500,000)	(\$340,397)	
TRANSFER FROM GENERAL FUND	\$500,000	\$500,000	\$0	100.00%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	(\$340,397)	\$0		

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

DISPATCH FUND			APRIL 30, 2019	PAGE 12
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$230,699	\$502,517	(\$271,818)	45.91%
Interest	3,650	8,000	(4,350)	45.63%
TOTAL REVENUES	\$234,349	\$510,517	(\$276,168)	45.90%
EXPENDITURES				
Dispatching fees	\$177,755	\$359,000	(\$181,245)	49.51%
Telephone	22,490	112,650	(90,160)	19.96%
Communication expenses	0	0	0	
Depreciated assets	0	0	0	
Auditing expense	0		0	
TOTAL EXPENDITURES	\$200,245	\$471,650	(\$271,405)	42.46%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$34,104	\$38,867	(\$4,763)	
USE OF DISTRICT RESERVES/TRANSFERS	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$34,104	\$38,867	\$0	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

CAPITAL PROJECTS FUND			APRIL 30, 2019	PAGE 13
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Bond Proceeds	\$21,235,838	\$18,000,000	\$3,235,838	117.98%
Interest	70,885	250,000	(\$179,115)	28.35%
TOTAL REVENUES	\$21,306,723	\$18,250,000	\$3,056,723	116.75%
EXPENDITURES				
Depreciated Assets	\$1,348,753	\$1,285,200	\$63,553	104.94%
Equipment Purchased/Improvements			0	
Professional Fees			0	
Building Improvements			0	
Lease Expenses			0	
Uniforms/Turnout gear			0	
Communications			0	
TOTAL EXPENDITURES	\$1,348,753	\$1,285,200	\$63,553	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$19,957,970	\$16,964,800	\$2,993,170	
USE OF DISTRICT RESERVES/TRANSFERS	\$0		\$0	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$19,957,970	\$16,964,800	\$0	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	GENERAL FUND		APRIL 30, 2019	PAGE 14
	2019	2018	2019 - 2018 \$	2019 - 2018 %
	ACTUAL	ACTUAL	OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$4,603,309	\$4,104,102	\$499,207	✓ 12.16%
Building and other permits	110,023	45,603	64,520	✓ 141.79%
Interest	68,413	20,653	47,760	✓ 231.25%
Miscellaneous revenue	807	3,516	(2,708)	-77.04%
Rental income	5,825	5,800	25	0.43%
Financing Source - Loan Proceeds	0	0	0	
TOTAL REVENUES	\$4,788,377	\$4,179,573	\$608,804	✓ 14.57%
EXPENDITURES				
Bank service charges	\$55	\$218	(\$163)	-74.77%
Building maintenance	10,282	10,030	252	✓ 2.51%
Depreciated assets - capital assets	243,493	318,734	(75,241)	✓ -23.61%
Doctors fees & medical exams	847	1,561	(714)	-45.74%
Dues and subscriptions	2,307	1,342	965	✓ 71.91%
Election expenses	14	16,630	(16,616)	
Equipment maintenance & expensed	21,953	14,204	7,749	54.56%
Equipment purchases and replacement	3,831	2,426	1,405	✓ 57.91%
Gasoline and oil	13,040	13,552	(512)	-3.78%
Insurance - employee - medical & dental	385,864	348,572	37,292	✓ 10.70%
Insurance - general	11,690	41,924	(30,234)	✓ -72.12%
Mortgage interest payments/expense	0	1,275	(1,275)	-100.00%
Miscellaneous expenses	2,297	1,764	533	30.22%
Lease expenses - principal & interest	0		0	
Office supplies and expenses	3,726	8,498	(4,772)	-56.15%
Payroll taxes	106,320	99,242	7,078	✓ 7.13%
Professional fees & services	19,845	40,848	(21,003)	✓ -51.42%
Rental Management Fee/repairs	658	464	194	✓ 41.81%
Salaries	1,364,364	1,292,020	72,344	✓ 5.60%
Salaries - OT	41,134	34,863	6,271	✓ 17.99%
Supplies - cleaning & laundry	3,535	4,263	(728)	-17.08%
Training and education	15,904	20,397	(4,493)	-22.03%
Uniforms	26,949	29,209	(2,260)	-7.74%
Utilities	12,249	12,065	184	✓ 1.53%
Vehicle maintenance & repairs	45,954	16,767	29,187	✓ 174.07%
Work Comp Claims	352	309	43	✓ 13.92%
TOTAL EXPENDITURES	\$2,336,663	\$2,331,177	\$5,486	✓ 0.24%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$2,451,714	\$1,848,396	\$603,318	✓ 32.64%
General/Ambulance/Dispatch/Pension OH Transfer	(\$500,000)	(\$500,000)	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$1,951,714	\$1,348,396	\$603,318	44.74%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	AMBULANCE FUND		APRIL 30, 2019	PAGE 15
	2019	2018	2019 - 2018 \$	2019 - 2018 %
	ACTUAL	ACTUAL	OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$1,376,192	\$1,197,300	\$178,892	✓ 14.94%
Ambulance fees, net	235,985	250,548	(14,563)	✓ -5.81%
Interest	22,063	6,760	15,303	✓ 226.38%
Miscellaneous revenue	0		0	
TOTAL REVENUES	\$1,634,240	\$1,454,608	\$179,632	✓ 12.35%
EXPENDITURES				
Bank service charges	\$285	\$334	(\$49)	-14.67%
Building maintenance	4,406	4,318	88	✓ 2.04%
Depreciated assets - capital assets	18	15,908	(15,890)	✓
Doctors fees & medical exams	363	669	(306)	-45.74%
Dues and subscriptions	967	507	460	90.73%
Election expenses	6	7,127	(7,121)	-99.92%
Equipment maintenance & expensed	32,330	26,836	5,494	20.47%
Equipment purchases and replacement	0	146	(146)	-100.00%
Gasoline and oil	5,589	5,808	(219)	✓ -3.77%
Insurance - employee - medical & dental	166,460	150,140	16,320	✓ 10.87%
Insurance - general	5,010	18,121	(13,111)	✓ -72.35%
Mortgage interest payments/expense		546	(546)	-100.00%
Miscellaneous expenses	784	844	(60)	-7.11%
Lease expenses - principal & interest	0		0	
Office supplies and expenses	1,905	3,642	(1,737)	-47.69%
Payroll taxes	44,068	41,494	2,574	✓ 6.20%
Professional fees & services	71,935	32,387	39,548	✓ 122.11%
Rental Management Fee/repairs	0		0	
Salaries	564,881	539,481	25,400	✓ 4.71%
Salaries - OT	17,629	14,941	2,688	✓ 17.99%
Supplies - cleaning & laundry	1,515	1,827	(312)	-17.08%
Training and education	15,602	6,490	9,112	✓ 140.40%
Uniforms	11,549	12,518	(969)	-7.74%
Utilities	5,250	5,169	81	1.57%
Vehicle maintenance & repairs	9,583	8,172	1,411	✓ 17.27%
Work Comp Claims	151	133	18	✓ 13.53%
TOTAL EXPENDITURES	\$960,286	\$897,558	\$62,728	✓ 6.99%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$673,954	\$557,050	\$116,904	✓ 20.99%
General/Ambulance/Dispatch Overhead Transfer				
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$673,954	\$557,050	\$116,904	20.99%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

			APRIL 30, 2019	PAGE 16
CASH RESERVES AS OF	ACTUAL	ACTUAL	2019 - 2018 \$	2019 - 2018 %
APRIL 30, 2019	APRIL 30, 2019	APRIL 30, 2018	OVER (UNDER)	OVER (UNDER)
GENERAL FUND:				
Simmons Bank - General account	\$9,604,183.56	\$4,495,140.62	\$5,109,042.94	113.66%
Simmons Bank - Flexible Spending Account	7,236.73	5,936.33	1,300.40	
Simmons Bank - Health Reimbursement Account	2,550.51	862.50	1,688.01	
Simmons Bank - Rental Property	15,669.43	2,671.21	12,998.22	
Commerce Bank - 0239	0.00	1,784,285.55	(\$1,784,285.55)	
Commerce Bank - FSA - 3217	0.00	9,270.84	(9,270.84)	-100.00%
Commerce Bank - HRA - 0938	0.00	2,627.42	(2,627.42)	-100.00%
Commerce Bank - Rental Property	0.00	5,889.87	(5,889.87)	-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%
TOTAL GENERAL FUND CASH BALANCES	\$11,158,451.64	\$7,618,393.95	\$3,540,057.69	46.47%
AMBULANCE FUND:				
Simmons Bank - 3181	\$2,881,013.36	\$1,583,529.74	\$1,297,483.62	81.94%
Meramec Valley Bank - Money Market	7,672.32		7,672.32	
Investment account	770,238.99	\$770,666.72	(427.73)	-0.06%
Commerce Bank - 3844	\$0.00	362,612.47	(\$362,612.47)	-100.00%
TOTAL AMBULANCE FUND CASH BALANCES	\$3,658,924.67	\$2,716,808.93	\$942,115.74	34.68%
TOTAL OPERATING FUND CASH BALANCES	\$14,817,376.31	\$10,335,202.88	\$4,482,173.43	43.37%
LESS: ESTIMATED 2019 REMAINING BUDGET EXPENSES	(\$7,589,821)	(\$7,737,698)	\$147,877.00	-1.91%
ESTIMATED CASH RESERVE	\$7,227,555	\$2,597,505	\$4,630,050.43	178.25%
# of Months - Estimated Reserve	7.97	2.72	5.25	192.89%
Estimated Reserve - %	66.39%	22.65%	43.74%	

2019

Average Rate

1.017% 1.039% 1.027% 1.052% #DIV/0! #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	Metraire Valley Bank	2956	Money Market	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%							
Fenton FPD	General	Simmons Bank	3207	General	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%							
Fenton FPD	Dispatch	Simmons Bank	3165	Dispatch	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%							
Fenton FPD	General	Simmons Bank	3363	Health Reimbursement	2.270%	0.100%	0.100%	0.150%								
Fenton FPD	General	Simmons Bank	2969	Flexible Spending	2.270%	2.270%	2.270%	2.280%								
Fenton FPD	Capital Projects	Simmons Bank	798	Capital Projects 2019	nila	nila	2.270%	2.270%								

Health

A

Data as of Q4 2018

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

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 Certificate #	24998 (https://www5.fdic.gov/ldasp/externalConfirmation.asp?inCert1=24998)	Assets	Q4 2018 \$25.38B 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
PROFIT MARGIN		Loan Loss Allowance	Q4 2018 \$159.9MM vs Q4 2017 \$159.5MM
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

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 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.

OVERALLFDIC
Certificate
#3890
(<https://www5.fdic.gov/ldasp/externalConfirmation.asp?inCert1=3890>)Year
Established

1903

Employees

2639

Primary
Regulator

FED

ASSETS AND LIABILITIES**Assets**Q4 2018 \$15.52B
vs Q4 2017 \$9.38B**Loans**Q4 2018 \$11.69B
vs Q4 2017 \$6.31B**Deposits**Q4 2018 \$12.62B
vs Q4 2017 \$7.25B**Equity Capital**Q4 2018 \$2.36B
vs Q4 2017 \$1.24B**Loan Loss Allowance**Q4 2018 \$56.7MM
vs Q4 2017 \$38.3MM**PROFIT MARGIN**

Return on Assets - YTD

1.48%

Return on Equity - YTD

10.22%

Annual Interest Income

\$680.6MM

Unbacked Noncurrent LoansQ4 2018 \$62.8MM
vs Q4 2017 \$65.9MM**Real Estate Owned**Q4 2018 \$25.6MM
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

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

Year 1948
Chartered

Employees 70

Primary
Regulator

ASSETS AND LIABILITIES

Assets Q4 2018 \$281.9MM
vs Q4 2017 \$261.7MM

Loans Q4 2018 \$243.9MM
vs Q4 2017 \$225.9MM

Deposits Q4 2018 \$211.6MM
vs Q4 2017 \$205.0MM

Equity Capital Q4 2018 \$27.4MM
vs Q4 2017 \$25.3MM

Loan Loss Allowance Q4 2018 \$1.6MM
vs Q4 2017 \$1.7MM

PROFIT MARGIN

Return on Assets - YTD 0.74%

Return on Equity - YTD 7.61%

Annual Interest Income \$10.8MM

Unbacked Noncurrent Loans Q4 2018 \$2.5MM
vs Q4 2017 \$2.1MM

Real Estate Owned Q4 2018 \$1.1MM
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 #	(https://www5.fdic.gov/ldasp/externalConfirmation.asp?InCert1=19600)		vs Q4 2017	\$1.27B
Year Established	1966	Loans	Q4 2018	\$1.08B
Employees	525		vs Q4 2017	\$883.9MM
Primary Regulator	OCC	Deposits	Q4 2018	\$1.15B
			vs Q4 2017	\$955.8MM
		Equity Capital	Q4 2018	\$222.4MM
			vs Q4 2017	\$205.5MM
		Loan Loss Allowance	Q4 2018	\$14.4MM
			vs Q4 2017	\$11.8MM
PROFIT MARGIN		Unbacked Noncurrent Loans	Q4 2018	\$4.7MM
Return on Assets - YTD	1.4%		vs Q4 2017	\$9.5MM
Return on Equity - YTD	8.76%	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

FDIC 19200
Certificate #
(<https://www5.fdic.gov/ldasp/externalConfirmation.asp?inCert1=19200>)

Year 1918
Established

Employees 20

Primary FDIC
Regulator

ASSETS AND LIABILITIES

Assets Q4 2018 \$117.7MM
vs Q4 2017 \$111.9MM

Loans Q4 2018 \$95.4MM
vs Q4 2017 \$88.0MM

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

Return on Assets - YTD 0.38%

Return on Equity - YTD 4.57%

Annual Interest Income \$4.7MM

Unbacked Noncurrent Loans Q4 2018 \$0
vs Q4 2017 \$2,00K

Real Estate Owned Q4 2018 \$59,00K
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
		-
		-
		-
		-
		-
		-
		-
		-
		-
0.00	0.00	0.00

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
↑ 12	↑ 76	↑ 88
↓ -69	↓ -332	↓ -401

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

Fenton FPD - General
Balance Sheet - Governmental Funds - Modified Accrual Basis
April 30, 2019

ASSETS

Current Assets		
Simmons Bank-General Account	\$	9,604,183.56
Simmons Bank-Flexible Spendin		7,236.73
Simmons Bank-Health Reimburse		2,550.51
Simmons Bank-Rental Property		15,669.43
Petty Cash		185.00
Investment Account		1,528,626.41
Taxes Receivable - Current		6,302,852.00
Due From Debt Service		1.00
Deposit-General		100.00
Interest Receivable		828.25
Prepaid Rental Expense		250.00
Prepaid Expenses		221,249.07
Total Current Assets		17,683,731.96
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)
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)
Total Other Assets		(4,467,060.76)
Total Assets	\$	17,926,731.96

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$	10,802.01
Accrued Salaries Payable		60,069.57
Due to Ambulance		19,551.24
FSA Liability		(1,821.41)
IRS Payroll Taxes W/H		4,330.76
Rental Security Deposit		1,950.00
Notes Payable		243,000.00
Total Current Liabilities		337,882.17
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax		1,923,536.00
Total Deferred Inflows of Resources		1,923,536.00
Total Liabilities		2,261,418.17
Fund Balance		
FB Assigned - Future Pension O		3,000,000.00

Fenton FPD - General
 Balance Sheet - Governmental Funds - Modified Accrual Basis
 April 30, 2019

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	1,951,714.79	
Total Fund Balance		15,665,313.79
Total Liab., Def. Inflows & Fund Balance	\$	17,926,731.96

Page: 1

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2019

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 67,882.46	45.39	\$ 4,603,308.55	96.14
Interest Income	17,843.44	11.93	68,412.83	1.43
Miscellaneous Revenue	50.00	0.03	807.40	0.02
Permit Revenue	62,314.00	41.66	110,023.00	2.30
Rental Income	1,475.00	0.99	5,825.00	0.12
Total Revenues	149,564.90	100.00	4,788,376.78	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	149,564.90	100.00	4,788,376.78	100.00
Expenditures				
Salaries	331,916.32	221.92	1,364,363.77	28.49
Salaries OT	6,581.31	4.40	41,133.97	0.86
Election Expenses	0.00	0.00	14.00	0.00
Depreciated Assets	72.00	0.05	72.00	0.00
Payroll Taxes	25,287.01	16.91	106,319.71	2.22
Office Supplies	766.42	0.51	3,725.50	0.08
IT Expenses	575.50	0.38	12,615.22	0.26
Gas & Oil-Fuel	3,766.26	2.52	13,040.06	0.27
Bank Charges	0.00	0.00	55.26	0.00
Equipment Purchases	0.00	0.00	3,830.58	0.08
Dues & Subscriptions	24.50	0.02	2,306.80	0.05
Insurance - General	2,803.74	1.87	11,689.96	0.24
Insurance - Employee	97,199.57	64.99	385,864.16	8.06
Professional Fees	4,060.62	2.71	19,845.10	0.41
Building Maintenance	1,921.41	1.28	10,281.50	0.21
Equipment Maintenance	2,607.85	1.74	9,337.69	0.20
Vehicle Maintenance	15,167.43	10.14	45,954.04	0.96
Workers Comp Claims	0.00	0.00	352.19	0.01
Rental Management Fee	128.50	0.09	657.75	0.01
Mortgage Payments	0.00	0.00	243,421.47	5.08
Doctors Fees	70.00	0.05	847.00	0.02
Misc. Expenses	386.50	0.26	2,297.36	0.05
Training & Education	5,388.26	3.60	15,904.30	0.33
Uniforms	1,961.40	1.31	26,948.59	0.56
Supplies-Cleaning & Maint.	57.97	0.04	3,535.07	0.07
Utilities	2,844.98	1.90	12,248.94	0.26
Overhead Transfer	0.00	0.00	500,000.00	10.44
Total Expenditures	503,587.55	336.70	2,836,661.99	59.24
Excess Revenue over (under) Expenditur	\$ (354,022.65)	(236.70)	\$ 1,951,714.79	40.76

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2019

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 67,882.46	45.39	\$ 4,603,308.55	96.14
Investment Interest	0.00	0.00	1,556.62	0.03
Property Rental Interest	29.79	0.02	97.11	0.00
SB Health Reimburse Interest	0.42	0.00	1.33	0.00
SB-Flexible Spending Interest	14.88	0.01	53.15	0.00
SB-General Interest	17,798.35	11.90	66,704.62	1.39
Misc Income	50.00	0.03	807.40	0.02
Permit Revenue	62,314.00	41.66	93,925.00	1.96
Building Permits	0.00	0.00	15,398.00	0.32
Re-Occupancy Fees	0.00	0.00	700.00	0.01
Upper End Property	1,475.00	0.99	5,825.00	0.12
Total Revenues	149,564.90	100.00	4,788,376.78	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	149,564.90	100.00	4,788,376.78	100.00
Expenditures				
Salaries-Firefighters	279,278.36	186.73	1,116,059.17	23.31
Salaries-Fire Chief	6,946.17	4.64	27,784.65	0.58
Salaries-Deputy Chiefs	25,015.49	16.73	137,202.50	2.87
Salaries-Admin Assistants	5,453.00	3.65	21,812.00	0.46
Salaries-Office Manager	3,807.30	2.55	15,197.70	0.32
Salaries-Fire Marshall	9,928.50	6.64	39,926.50	0.83
Salaries-Inspectors	1,487.50	0.99	6,381.25	0.13
Payroll Overtime-PF	6,581.31	4.40	41,133.97	0.86
St. Louis Cty Board of Electio	0.00	0.00	14.00	0.00
Public Safety Outfitters	72.00	0.05	72.00	0.00
FICA/ Medicare	25,287.01	16.91	106,319.71	2.22
Marco	54.60	0.04	145.60	0.00
Office Source	49.73	0.03	475.44	0.01
Commerce Bank-VISA	402.85	0.27	1,523.52	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	0.00	0.00	7.00	0.00
Copy Source	28.00	0.02	50.05	0.00
Wal-Mart	27.92	0.02	27.92	0.00
UPS	0.00	0.00	24.42	0.00
Summer One	125.03	0.08	755.86	0.02
The Emblem Authority	0.00	0.00	103.95	0.00
Quantum Technologies	78.47	0.05	78.47	0.00
Speed-E-Way Printing	0.00	0.00	105.61	0.00
Office Supplies - Undefined	(0.18)	0.00	(216.18)	0.00
Image Trend	0.00	0.00	6,153.22	0.13
First Watch	575.50	0.38	2,302.00	0.05
ESO Solutions	0.00	0.00	4,160.00	0.09
Sieveking	3,717.15	2.49	12,990.95	0.27
Commerce Bank-VISA	49.11	0.03	49.11	0.00
Reliance Bank Fees	0.00	0.00	55.26	0.00
Septinel 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	0.00	0.00	132.30	0.00

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2019

	Current Month		Year to Date	
Fenton Area Chamber of Commerce	0.00	0.00	350.00	0.01
MABOI	24.50	0.02	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	0.00	0.00	105.00	0.00
Standard Insurance	2,803.74	1.87	11,308.28	0.24
Delta Dental	5,644.02	3.77	23,398.48	0.49
United Healthcare	107,043.15	71.57	419,163.57	8.75
Eyemed	385.09	0.26	1,469.66	0.03
Quality Benefits	2,724.89	1.82	8,280.18	0.17
J W Terrill	254.80	0.17	1,022.84	0.02
PAS	0.00	0.00	2,797.12	0.06
Insurance Reimbursements	(18,852.38)	(12.60)	(71,604.18)	(1.50)
Gold's Gym	0.00	0.00	1,336.49	0.03
Rognan & Associates	1,225.00	0.82	4,900.00	0.10
Spector, Wolfe, McLaughlin	2,427.95	1.62	8,299.89	0.17
Darla Sansoucie	0.00	0.00	616.00	0.01
Paylocity	407.67	0.27	2,012.40	0.04
Lockton	0.00	0.00	3,500.00	0.07
Aon Consulting	0.00	0.00	516.81	0.01
Blue Chip Exterminating	59.50	0.04	282.10	0.01
Buildingstars	160.30	0.11	921.20	0.02
B&B Distributors	177.80	0.12	177.80	0.00
Commerce Bank-VISA	801.84	0.54	837.38	0.02
BRDA Electric	0.00	0.00	1,277.50	0.03
Lawn Systems	351.75	0.24	351.75	0.01
STL Automatic Door	99.75	0.07	5,157.81	0.11
Pfztinger Graphics	0.00	0.00	563.50	0.01
Merlo Plumbing	0.00	0.00	244.24	0.01
Sam's Club	239.61	0.16	239.61	0.01
Midwest Alarms	0.00	0.00	197.75	0.00
Lowe's	30.86	0.02	30.86	0.00
Sentinel Emergency Solutions	2,171.50	1.45	4,549.64	0.10
Dobbs Tire	0.00	0.00	20.92	0.00
K&K Supply	50.59	0.03	162.37	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	0.00	0.00	10.71	0.00
Lowe's	245.76	0.16	321.75	0.01
Show Me Weights	0.00	0.00	420.00	0.01
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
Pfztinger Graphics	140.00	0.09	140.00	0.00
Sentinel Emergency Solutions	6,598.18	4.41	11,330.53	0.24
CIT Trucks	0.00	0.00	9,690.61	0.20
Kelly's Auto Repair	25.39	0.02	223.53	0.00
Public Safety Outfitters	8,543.86	5.71	8,543.86	0.18
Don's Automotive	0.00	0.00	768.64	0.02
Purcell Tire Company	0.00	0.00	538.88	0.01
American Test Center	0.00	0.00	2,942.95	0.06
Pfztinger 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	0.00	0.00	312.72	0.01
Commerce Bank-VISA	0.00	0.00	39.47	0.00
Rental Management Fee	128.50	0.09	657.75	0.01
Reliance Bank-Mortgage Interes	0.00	0.00	421.47	0.01

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2019

	Current Month		Year to Date	
Reliance Bank-Mort. Principle	0.00	0.00	243,000.00	5.07
SSM Health	0.00	0.00	707.00	0.01
Athletico LTD	70.00	0.05	140.00	0.00
Commerce Bank-VISA	248.62	0.17	1,036.23	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
Vinyl Images	0.00	0.00	66.89	0.00
Schnucks	0.00	0.00	252.73	0.01
Grainger	0.00	0.00	384.62	0.01
Rick Dornseif	0.00	0.00	98.06	0.00
Leon Uniform	137.88	0.09	137.88	0.00
Jefferson Cty Fire Investigato	0.00	0.00	375.00	0.01
Commerce Bank-VISA	1,884.34	1.26	3,460.45	0.07
Sikich	245.00	0.16	677.99	0.01
Joel Cooper	84.00	0.06	84.00	0.00
Sunset Printing	1,117.13	0.75	1,117.13	0.02
WFM Special Tees	142.80	0.10	142.80	0.00
Gina Anderson	284.38	0.19	284.38	0.01
John Medlock	134.70	0.09	134.70	0.00
John Zelch	0.00	0.00	52.85	0.00
Lowes	32.31	0.02	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	26.60	0.02	251.80	0.01
Stephanie Spaniol	0.00	0.00	70.00	0.00
West County EMS & Fire	87.50	0.06	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	112.00	0.07	112.00	0.00
Monarch FPD	262.50	0.18	262.50	0.01
SCESA	35.00	0.02	35.00	0.00
Anthony Schrempf	112.00	0.07	112.00	0.00
Tom Mueller	828.00	0.55	828.00	0.02
Leon Uniform Company	0.00	0.00	237.97	0.00
Sentinel Emergency Solutions	0.00	0.00	675.01	0.01
Leo Ellebrecht	2,003.40	1.34	5,998.53	0.13
Firemaster	0.00	0.00	1,312.01	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	0.35
MacQueen Emergency Group	0.00	0.00	284.54	0.01
The Emblem Authority	0.00	0.00	145.60	0.00
Uniform Reimbursements	0.00	0.00	(21.00)	0.00
Employee Uniform Reimbursement	(42.00)	(0.03)	(63.00)	0.00
Grainger	0.00	0.00	17.70	0.00
Lowes	0.00	0.00	243.76	0.01
Sam's Club	34.27	0.02	1,366.53	0.03
Commerce Bank-VISA	8.75	0.01	208.29	0.00
Batteries Plus Bulbs	0.00	0.00	184.80	0.00
Cratex Packaging	0.00	0.00	403.10	0.01
Wal-Mart	14.95	0.01	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	437.15	0.29	714.19	0.01
Laclede Gas Company	837.88	0.56	4,647.68	0.10
AmerenUE	1,163.45	0.78	5,144.61	0.11

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2019

	Current Month		Year to Date	
MSD	195.88	0.13	890.43	0.02
Aspen Waste Systems	210.62	0.14	852.03	0.02
Overhead Transfer	0.00	0.00	500,000.00	10.44
Total Expenditures	<u>503,587.55</u>	336.70	<u>2,836,661.99</u>	59.24
Excess Revenue over (under) Expenditur	\$ <u>(354,022.65)</u>	(236.70)	\$ <u>1,951,714.79</u>	40.76

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2019

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 67,882.46	\$ 40,410.90	\$ 4,603,308.55	\$ 4,104,101.79
Interest Income	17,843.44	7,852.56	68,412.83	20,652.51
Miscellaneous Revenue	50.00	150.00	807.40	1,015.98
Permit Revenue	62,314.00	7,552.00	110,023.00	45,503.00
Rental Income	1,475.00	1,450.00	5,825.00	5,800.00
Sale of Fixed Assets	0.00	0.00	0.00	2,500.00
Total Revenues	<u>149,564.90</u>	<u>57,415.46</u>	<u>4,788,376.78</u>	<u>4,179,573.28</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>149,564.90</u>	<u>57,415.46</u>	<u>4,788,376.78</u>	<u>4,179,573.28</u>
Expenditures				
Salaries	331,916.32	317,655.57	1,364,363.77	1,292,020.46
Salaries OT	6,581.31	9,847.80	41,133.97	34,862.69
Election Expenses	0.00	0.00	14.00	16,629.57
Depreciated Assets	72.00	43,929.14	72.00	318,733.62
Payroll Taxes	25,287.01	24,490.46	106,319.71	99,241.95
Office Supplies	766.42	1,317.95	3,725.50	8,498.13
IT Expenses	575.50	575.50	12,615.22	8,564.35
Gas & Oil-Fuel	3,766.26	3,297.06	13,040.06	13,552.47
Bank Charges	0.00	119.44	55.26	218.44
Equipment Purchases	0.00	0.00	3,830.58	2,425.69
Dues & Subscriptions	24.50	25.00	2,306.80	1,342.30
Insurance - General	2,803.74	2,217.82	11,689.96	41,924.31
Insurance - Employee	97,199.57	87,755.64	385,864.16	348,571.74
Professional Fees	4,060.62	12,336.40	19,845.10	40,848.31
Building Maintenance	1,921.41	1,343.65	10,281.50	10,029.93
Equipment Maintenance	2,607.85	1,653.66	9,337.69	5,639.58
Vehicle Maintenance	15,167.43	626.32	45,954.04	16,767.40
Workers Comp Claims	0.00	0.00	352.19	309.40
Rental Management Fee	128.50	116.00	657.75	464.00
Mortgage Payments	0.00	326.63	243,421.47	1,274.92
Doctors Fees	70.00	945.00	847.00	1,561.00
Misc. Expenses	386.50	403.62	2,297.36	1,763.85
Training & Education	5,388.26	4,755.23	15,904.30	20,397.04
Uniforms	1,961.40	2,479.36	26,948.59	29,208.72
Supplies-Cleaning & Maint.	57.97	631.36	3,535.07	4,263.27
Utilities	2,844.98	3,083.76	12,248.94	12,063.90
Overhead Transfer	0.00	0.00	500,000.00	500,000.00
Total Expenditures	<u>503,587.55</u>	<u>519,932.37</u>	<u>2,836,661.99</u>	<u>2,831,177.04</u>
Excess Revenue over (under) Expenditur	\$ <u>(354,022.65)</u>	\$ <u>(462,516.91)</u>	\$ <u>1,951,714.79</u>	\$ <u>1,348,396.24</u>

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2019

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 67,882.46	\$ 40,410.90	\$ 4,603,308.55	\$ 4,104,101.79
Investment Interest	0.00	2,364.48	1,556.62	7,152.91
Property Rental Interest	29.79	2.42	97.11	2,308.98
SB Health Reimburse Interest	0.42	3.47	1.33	8.11
SB-Flexible Spending Interest	14.88	5.48	53.15	8.91
SB-General Interest	17,798.35	5,476.71	66,704.62	11,173.60
Misc Income	50.00	150.00	807.40	640.98
Fire Reports	0.00	0.00	0.00	375.00
Permit Revenue	62,314.00	7,552.00	93,925.00	31,108.00
Building Permits	0.00	0.00	15,398.00	14,045.00
Re-Occupancy Fees	0.00	0.00	700.00	350.00
Upper End Property	1,475.00	1,450.00	5,825.00	5,800.00
Sale of Fixed Assets	0.00	0.00	0.00	2,500.00
Total Revenues	149,564.90	57,415.46	4,788,376.78	4,179,573.28
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	149,564.90	57,415.46	4,788,376.78	4,179,573.28
Expenditures				
Salaries-Firefighters	279,278.36	269,584.85	1,116,059.17	1,065,426.46
Salaries-Fire Chief	6,946.17	6,619.20	27,784.65	26,476.80
Salaries-Deputy Chiefs	25,015.49	25,284.18	137,202.50	132,960.34
Salaries-Admin Assistants	5,453.00	4,798.78	21,812.00	19,195.12
Salaries-Office Manager	3,807.30	3,682.56	15,197.70	14,730.24
Salaries-Fire Marshall	9,928.50	6,736.00	39,926.50	26,944.00
Salaries-Inspectors	1,487.50	950.00	6,381.25	6,287.50
Payroll Overtime-FF	6,581.31	9,847.80	41,133.97	34,862.69
St. Louis Cty Board of Electio	0.00	0.00	14.00	14,948.21
Mulligan Printing	0.00	0.00	0.00	1,681.36
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	37,232.00	0.00	37,232.00
Sam's Club	0.00	1,618.14	0.00	1,618.14
Public Safety Outfitters	72.00	5,079.00	72.00	5,079.00
FICA/ Medicare	25,287.01	24,490.46	106,319.71	99,241.95
Marco	54.60	18.20	145.60	145.60
Office Source	49.73	45.96	475.44	490.67
Commerce Bank-VISA	402.85	757.56	1,523.52	5,004.11
MO Lawyers Media	0.00	25.48	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	0.00	259.00	7.00	259.00
Copy Source	28.00	0.00	50.05	0.00
Wal-Mart	27.92	0.00	27.92	22.68
UPS	0.00	0.00	24.42	0.00
Summer One	125.03	211.75	755.86	717.46
The Emblem Authority	0.00	0.00	103.95	714.00
Quantum Technologies	78.47	0.00	78.47	131.00

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2019

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
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	(0.18)	0.00	(216.18)	0.00
Image Trend	0.00	0.00	6,153.22	5,974.00
First Watch	575.50	575.50	2,302.00	1,151.00
Miken Technologies	0.00	0.00	0.00	1,439.35
ESO Solutions	0.00	0.00	4,160.00	0.00
Sieveking	3,717.15	3,297.06	12,990.95	13,552.47
Commerce Bank-VISA	49.11	0.00	49.11	0.00
Commerce Bank	0.00	267.25	0.00	276.25
Reliance Bank Fees	0.00	(147.81)	55.26	(57.81)
Sentinel Emergency Solutions	0.00	0.00	1,767.30	938.60
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	0.00	0.00	132.30	146.30
Fenton Area Chamber of Commerce	0.00	0.00	350.00	0.00
MABOI	24.50	0.00	24.50	35.00
IAAI	0.00	0.00	0.00	100.00
Metropolitan Fire Marshall Ass	0.00	25.00	50.00	25.00
Across the Street Productions	0.00	0.00	770.00	0.00
McNeil & Company	0.00	(357.42)	276.68	358.28
Lakenan	0.00	0.00	105.00	105.00
MO Employers Mutual	0.00	0.00	0.00	31,204.92
Standard Insurance	2,803.74	2,575.24	11,308.28	10,256.11
Delta Dental	5,644.02	5,119.02	23,398.48	20,566.10
United Healthcare	107,043.15	89,797.44	419,163.57	359,072.02
Eyemed	385.09	308.41	1,469.66	1,250.99
Quality Benefits	2,724.89	3,357.82	8,280.18	9,131.94
J W Terrill	254.80	243.88	1,022.84	975.52
PAS	0.00	0.00	2,797.12	2,671.87
Insurance Reimbursements	(18,852.38)	(11,070.93)	(71,604.18)	(45,096.70)
Gold's Gym	0.00	0.00	1,336.49	0.00
Rognan & Associates	1,225.00	0.00	4,900.00	3,675.00
Spector, Wolfe, McLaughlin	2,427.95	889.70	8,299.89	4,372.55
Darla Sansoucie	0.00	210.00	616.00	854.00
Paylocity	407.67	376.44	2,012.40	1,862.58
ArchImages	0.00	5,284.83	0.00	20,514.41
Lockton	0.00	0.00	3,500.00	3,500.00
Aon Consulting	0.00	5,575.43	516.81	6,069.77
Blue Chip Exterminating	59.50	127.76	282.10	409.69
Buildingstars	160.30	160.30	921.20	641.20
B&B Distributors	177.80	0.00	177.80	0.00
Zumwalt	0.00	641.99	0.00	641.99
Commerce Bank-VISA	801.84	66.04	837.38	898.13
BRDA Electric	0.00	0.00	1,277.50	546.18
Lawn Systems	351.75	207.55	351.75	207.55
Scott Lee Heating	0.00	0.00	0.00	1,811.60
STL Automatic Door	99.75	0.00	5,157.81	1,770.13
Supreme Turf	0.00	12.60	0.00	12.60
Vogel Heating & Cooling	0.00	0.00	0.00	1,386.00
Pfzinger Graphics	0.00	0.00	563.50	0.00
Merlo Plumbing	0.00	102.90	244.24	1,680.35
Sam's Club	239.61	32.33	239.61	32.33
Grainger	0.00	37.18	0.00	37.18

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2019

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Midwest Alarms	0.00	0.00	197.75	0.00
Lowes	30.86	0.00	30.86	0.00
Building Maint Reimbursements	0.00	(45.00)	0.00	(45.00)
Sentinel Emergency Solutions	2,171.50	299.29	4,549.64	3,315.35
Dobbs Tire	0.00	0.00	20.92	0.00
Rescue Repair	0.00	0.00	0.00	1,079.52
K&K Supply	50.59	0.00	162.37	0.00
Kelly's Auto Repair	0.00	54.37	0.00	106.47
Commerce Bank-VISA	0.00	0.00	1,190.24	88.91
Banner Fire Equipment	0.00	1,300.00	685.11	1,300.00
Crest Industries	0.00	0.00	10.71	0.00
Lowes	245.76	0.00	321.75	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
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	140.00	0.00	140.00	0.00
Sentinel Emergency Solutions	6,598.18	0.00	11,330.53	2,389.57
Affton Radiator	0.00	0.00	0.00	8,874.65
CIT Trucks	0.00	0.00	9,690.61	3,743.85
Fabick	0.00	530.36	0.00	530.36
Kelly's Auto Repair	25.39	95.96	223.53	614.78
Commerce Bank-VISA	0.00	0.00	0.00	43.93
Public Safety Outfitters	8,543.86	0.00	8,543.86	0.00
Don's Automotive	0.00	0.00	768.64	57.11
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	0.00	0.00	312.72	309.40
Commerce Bank-VISA	0.00	0.00	39.47	0.00
Rental Management Fee	128.50	116.00	657.75	464.00
Reliance Bank-Mortgage Interes	0.00	326.63	421.47	1,274.92
Reliance Bank-Mort. Principle	0.00	0.00	243,000.00	0.00
SSM Health	0.00	0.00	707.00	0.00
Depaul Medical Group	0.00	945.00	0.00	1,561.00
Athletico LTD	70.00	0.00	140.00	0.00
Commerce Bank-VISA	248.62	341.62	1,036.23	1,144.33
Wal-Mart	0.00	62.00	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	0.00	0.00	0.00	406.00
Vinyl Images	0.00	0.00	66.89	0.00
Schnucks	0.00	0.00	252.73	0.00
Grainger	0.00	0.00	384.62	0.00
Rick Dornseif	0.00	0.00	98.06	0.00
Leon Uniform	137.88	0.00	137.88	0.00
Pattonville FPD	0.00	0.00	0.00	595.00
University of MO	0.00	0.00	0.00	1,190.00
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	1,884.34	3,643.33	3,460.45	11,107.00

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2019

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Sikich	245.00	0.00	677.99	0.00
Joel Cooper	84.00	0.00	84.00	0.00
Dave Wynne	0.00	0.00	0.00	58.97
Sunset Printing	1,117.13	1,111.90	1,117.13	1,111.90
WFM Special Tees	142.80	0.00	142.80	0.00
Gina Anderson	284.38	0.00	284.38	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	0.00	0.00	0.00	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	134.70	0.00	134.70	0.00
John Zelch	0.00	0.00	52.85	0.00
Lowe's	32.31	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	26.60	0.00	251.80	0.00
Stephanie Spaniol	0.00	0.00	70.00	0.00
West County EMS & Fire	87.50	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	112.00	0.00	112.00	0.00
Monarch FPD	262.50	0.00	262.50	0.00
SCESA	35.00	0.00	35.00	0.00
Anthony Schrempf	112.00	0.00	112.00	0.00
Tom Mueller	828.00	0.00	828.00	0.00
Training Reimbursements	0.00	0.00	0.00	(102.00)
Leon Uniform Company	0.00	75.52	237.97	1,061.79
Sentinel Emergency Solutions	0.00	91.70	675.01	174.89
Schuhmacher Fire Equip	0.00	0.00	0.00	518.72
Leo Ellebrecht	2,003.40	133.07	5,998.53	5,728.87
Weber Fire & Safety	0.00	0.00	0.00	77.88
Firemaster	0.00	317.07	1,312.01	3,310.44
WFM Specialty Tees	0.00	1,774.50	504.00	1,827.00
Commerce Bank-VISA	0.00	0.00	1,246.59	79.75
Public Safety Center	0.00	87.50	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
Uniform Reimbursements	0.00	0.00	(21.00)	0.00
Employee Uniform Reimbursement	(42.00)	0.00	(63.00)	16,341.88
Grainger	0.00	0.00	17.70	880.42
Lowe's	0.00	0.00	243.76	164.89
Sam's Club	34.27	631.36	1,366.53	1,611.64
Commerce Bank-VISA	8.75	0.00	208.29	69.93
Batteries Plus Bulbs	0.00	0.00	184.80	300.47
Cratex Packaging	0.00	0.00	403.10	1,166.92
Wal-Mart	14.95	0.00	697.40	69.00
K&K Supply	0.00	0.00	28.12	0.00
United Laboratories	0.00	0.00	385.37	0.00
Missouri-American Water	437.15	569.00	714.19	694.42
Laclede Gas Company	837.88	770.52	4,647.68	4,090.83
AmerenUE	1,163.45	1,343.81	5,144.61	5,701.21
MSD	195.88	247.56	890.43	1,010.22

See Accountant's Compilation Report - Modified Accrual Basis

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2019

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Aspen Waste Systems	210.62	152.87	852.03	567.11
Overhead Transfer	0.00	0.00	500,000.00	500,000.00
Total Expenditures	<u>503,587.55</u>	<u>519,932.37</u>	<u>2,836,661.99</u>	<u>2,831,177.04</u>
Excess Revenues over (under) Expenditu	\$ <u>(354,022.65)</u>	\$ <u>(462,516.91)</u>	\$ <u>1,951,714.79</u>	\$ <u>1,348,396.24</u>

Fenton FPD - Ambulance
Balance Sheet - Governmental Funds - Modified Accrual Basis
April 30, 2019

ASSETS

Current Assets		
Simmons Bank - 3181	\$	2,881,013.36
MVB Money Market		7,672.32
Investment Account		770,238.99
Taxes Receivable - Current		1,884,055.00
Due From General		19,551.24
Ambulance Billing Receivable		166,074.00
Prepaid Expenses		98,370.34
Total Current Assets		5,826,975.25
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>5,826,975.25</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$	11,688.60
Accrued Salaries Payable		24,820.68
IRS Payroll Taxes W/H		1,898.78
Total Current Liabilities		38,408.06
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax		574,985.00
Total Deferred Inflows of Resources		574,985.00
Total Liabilities		613,393.06
Fund Balance		
Nonspendable- Prepaid Expenses		43,423.09
Fund Balance - Restricted		4,496,205.09
Excess Revenue over (under) Ex		673,954.01
Total Fund Balance		5,213,582.19
Total Liab., Def. Inflows & Fund Balance	\$	<u>5,826,975.25</u>

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2019

Page: 1

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 20,293.94	20.97	\$ 1,376,191.89	84.21
Ambulance Service Charge	70,580.87	72.95	235,984.78	14.44
Interest Income	5,878.59	6.08	22,063.13	1.35
Total Revenues	<u>96,753.40</u>	100.00	<u>1,634,239.80</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>96,753.40</u>	100.00	<u>1,634,239.80</u>	100.00
Expenditures				
Salaries	137,357.27	141.97	564,881.13	34.57
Salaries OT	2,820.56	2.92	17,628.85	1.08
Election Expenses	0.00	0.00	6.00	0.00
Depreciated Assets	18.00	0.02	18.00	0.00
Payroll Taxes	10,470.43	10.82	44,067.71	2.70
Office Supplies	328.72	0.34	1,905.45	0.12
Gas & Oil-Fuel	1,614.12	1.67	5,588.61	0.34
Bank Charges	36.00	0.04	284.50	0.02
Dues & Subscriptions	10.50	0.01	967.20	0.06
Insurance - General	1,201.60	1.24	5,009.98	0.31
Insurance - Employee	41,554.12	42.95	166,459.98	10.19
Professional Fee	56,231.06	58.12	71,935.20	4.40
Building Maintenance	823.46	0.85	4,406.37	0.27
Equipment Maintenance	6,359.51	6.57	32,329.86	1.98
Vehicle Maintenance	3,702.50	3.83	9,582.92	0.59
Workers Comp Claims	0.00	0.00	150.94	0.01
Doctors Fees	30.00	0.03	363.00	0.02
Misc Expenses	106.54	0.11	784.14	0.05
Training & Education	1,830.32	1.89	15,602.11	0.95
Uniforms	840.60	0.87	11,549.38	0.71
Supplies-Cleaning & Maint.	24.84	0.03	1,515.03	0.09
Utilities	1,219.25	1.26	5,249.43	0.32
Total Expenditures	<u>266,579.40</u>	275.52	<u>960,285.79</u>	58.76
Excess Revenue over (under) Expenditur	\$ <u>(169,826.00)</u>	(175.52)	\$ <u>673,954.01</u>	41.24

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2019

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 20,293.94	20.97	\$ 1,376,191.89	84.21
Ambulance Service Charge	70,665.92	73.04	237,420.93	14.53
Ambulance Refunds	(85.05)	(0.09)	(1,436.15)	(0.09)
MVB Interest	1.26	0.00	5.04	0.00
Simmons Bank Interest	5,877.33	6.07	22,058.09	1.35
Total Revenues	96,753.40	100.00	1,634,239.80	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	96,753.40	100.00	1,634,239.80	100.00
Expenditures				
Salaries-Fire Chief	2,976.92	3.08	11,907.68	0.73
Salaries-Deputy Chiefs	10,720.93	11.08	58,801.08	3.60
Salaries-Admin Assistants	2,337.00	2.42	9,348.00	0.57
Salaries-Office Manager	1,631.70	1.69	6,513.30	0.40
Salaries-EMT/Paramedic	119,690.72	123.71	478,311.07	29.27
Payroll OT-Ambulance	2,820.56	2.92	17,628.85	1.08
General Exp Transfer	0.00	0.00	6.00	0.00
Ambulance Exp Transfer	18.00	0.02	18.00	0.00
PR Taxes - FICA/ Medicare	10,470.43	10.82	44,067.71	2.70
Ambulance Exp Transfer	328.72	0.34	1,905.45	0.12
Ambulance Exp Transfer	1,614.12	1.67	5,588.61	0.34
Simmons Bank	36.00	0.04	284.50	0.02
Ambulance Transfer	10.50	0.01	967.20	0.06
Ambulance Exp Transfer	1,201.60	1.24	5,009.98	0.31
Ambulance Exp Transfer	41,554.12	42.95	166,459.98	10.19
Rognan & Associates	525.00	0.54	2,100.00	0.13
Spector, Wolfe, McLaughlin	1,040.55	1.08	3,557.09	0.22
Darla Sansoucie	0.00	0.00	264.00	0.02
Paylocity	174.71	0.18	862.46	0.05
Lockton	0.00	0.00	1,500.00	0.09
Aon Consulting	0.00	0.00	221.49	0.01
EMS/Mc	553.95	0.57	3,287.04	0.20
EMS/MC C/C Fees	2,421.13	2.50	8,627.40	0.53
MODSS - GEMT	51,515.72	53.24	51,515.72	3.15
Ambulance Transfer	823.46	0.85	4,406.37	0.27
Physio-Control	0.00	0.00	6,065.40	0.37
Airgas	229.97	0.24	1,129.86	0.07
SSM Health	19.50	0.02	1,524.19	0.09
Boundtree	3,789.39	3.92	14,202.04	0.87
St. Clare Hospital	1,822.27	1.88	7,296.50	0.45
Commerce Bank-VISA	0.00	0.00	279.16	0.02
Arrow International	209.50	0.22	209.50	0.01
Grainger	183.56	0.19	183.56	0.01
Ambulance Transfer	105.32	0.11	1,439.65	0.09
K&K Car Repair	0.00	0.00	3,138.43	0.19
Kelly's Auto Parts	0.00	0.00	155.56	0.01
Purcell Tire	29.96	0.03	402.36	0.02
Ambulance Expl Transfer	3,672.54	3.80	5,886.57	0.36
Ambulance Exp Transfer	0.00	0.00	150.94	0.01
Ambulance Exp Transfer	30.00	0.03	363.00	0.02
John Medlock	0.00	0.00	23.50	0.00
Ambulance Transfer	106.54	0.11	760.64	0.05

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2019

	Current Month		Year to Date	
Commerce Bank-VISA	300.00	0.31	6,631.79	0.41
SSM St. Mary's	16.50	0.02	16.50	0.00
American College of Emergency	0.00	0.00	2,117.00	0.13
Anna Brown	160.00	0.17	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	0.11
Chris McCarthy	0.00	0.00	105.74	0.01
Mercy Hospital South	0.00	0.00	700.00	0.04
Ambulance Exp Transfer	1,353.82	1.40	2,901.08	0.18
Ambulance Exp Transfer	840.60	0.87	4,422.95	0.27
Uniforms - Payroll	0.00	0.00	7,126.43	0.44
Ambulance Transfer	24.84	0.03	1,515.03	0.09
Ambulance Exp Transfer	1,219.25	1.26	5,249.43	0.32
Total Expenditures	266,579.40	275.52	960,285.79	58.76
Excess Revenue over (under) Expenditur	\$ (169,826.00)	(175.52)	\$ 673,954.01	41.24

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2019

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 20,293.94	\$ 11,789.18	\$ 1,376,191.89	\$ 1,197,300.17
Ambulance Service Charge	70,580.87	67,145.32	235,984.78	250,547.57
Interest Income	5,878.59	3,762.51	22,063.13	6,760.10
Total Revenues	<u>96,753.40</u>	<u>82,697.01</u>	<u>1,634,239.80</u>	<u>1,454,607.84</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>96,753.40</u>	<u>82,697.01</u>	<u>1,634,239.80</u>	<u>1,454,607.84</u>
Expenditures				
Salaries	137,357.27	132,844.11	564,881.13	539,480.98
Salaries OT	2,820.56	4,220.48	17,628.85	14,941.14
Election Expenses	0.00	0.00	6.00	7,126.96
Depreciated Assets	18.00	1,700.00	18.00	15,908.32
Payroll Taxes	10,470.43	10,247.66	44,067.71	41,494.37
Office Supplies	328.72	564.83	1,905.45	3,642.09
Gas & Oil-Fuel	1,614.12	1,413.03	5,588.61	5,808.20
Bank Charges	36.00	102.00	284.50	333.75
Equipment Purchases	0.00	0.00	0.00	146.10
Dues & Subscriptions	10.50	0.00	967.20	506.70
Insurance - General	1,201.60	1,103.68	5,009.98	18,120.76
Insurance - Employee	41,554.12	37,637.99	166,459.98	150,139.78
Professional Fee	56,231.06	12,482.96	71,935.20	32,386.67
Building Maintenance	823.46	595.13	4,406.37	4,317.80
Equipment Maintenance	6,359.51	4,639.46	32,329.86	26,835.70
Vehicle Maintenance	3,702.50	2,224.79	9,582.92	8,171.66
Workers Comp Claims	0.00	0.00	150.94	132.60
Mortgage Interest Payments	0.00	139.99	0.00	546.41
Doctors Fees	30.00	405.00	363.00	669.00
Misc Expenses	106.54	172.98	784.14	843.67
Training & Education	1,830.32	1,700.95	15,602.11	6,490.29
Uniforms	840.60	1,062.57	11,549.38	12,518.01
Supplies-Cleaning & Maint.	24.84	270.58	1,515.03	1,827.11
Utilities	1,219.25	1,321.59	5,249.43	5,170.24
Total Expenditures	<u>266,579.40</u>	<u>214,849.78</u>	<u>960,285.79</u>	<u>897,558.31</u>
Excess Revenue over (under) Expenditur	\$ <u>(169,826.00)</u>	\$ <u>(132,152.77)</u>	\$ <u>673,954.01</u>	\$ <u>557,049.53</u>

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2019

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 20,293.94	\$ 11,789.18	\$ 1,376,191.89	\$ 1,197,300.17
Ambulance Service Charge	70,665.92	67,145.32	237,420.93	250,547.57
Ambulance Refunds	(85.05)	0.00	(1,436.15)	0.00
MVB Interest	1.26	0.00	5.04	0.00
Simmons Bank Interest	5,877.33	1,966.64	22,058.09	4,074.14
Investment Interest	0.00	1,795.87	0.00	2,685.96
Total Revenues	96,753.40	82,697.01	1,634,239.80	1,454,607.84
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	96,753.40	82,697.01	1,634,239.80	1,454,607.84
Expenditures				
Salaries-Fire Chief	2,976.92	2,836.80	11,907.68	11,347.20
Salaries-Deputy Chiefs	10,720.93	10,836.08	58,801.08	56,983.00
Salaries-Admin Assistants	2,337.00	2,056.62	9,348.00	8,226.48
Salaries-Office Manager	1,631.70	1,578.24	6,513.30	6,312.96
Salaries-EMT/Paramedic	119,690.72	115,536.37	478,311.07	456,611.34
Payroll OT-Ambulance	2,820.56	4,220.48	17,628.85	14,941.14
General Exp Transfer	0.00	0.00	6.00	7,126.96
Laerdal Medical Corp	0.00	0.00	0.00	4,793.32
Emergency Services Supply	0.00	1,700.00	0.00	11,115.00
Ambulance Exp Transfer	18.00	0.00	18.00	0.00
PR Taxes - FICA/ Medicare	10,470.43	10,247.66	44,067.71	41,494.37
Ambulance Exp Transfer	328.72	564.83	1,905.45	3,642.09
Ambulance Exp Transfer	1,614.12	1,413.03	5,588.61	5,808.20
Simmons Bank	36.00	102.00	284.50	333.75
Ambulance Exp Transfer	0.00	0.00	0.00	146.10
Ambulance Transfer	10.50	0.00	967.20	506.70
Ambulance Exp Transfer	1,201.60	1,103.68	5,009.98	18,120.76
Ambulance Exp Transfer	41,554.12	37,637.99	166,459.98	150,139.78
Rognan & Associates	525.00	0.00	2,100.00	1,575.00
ProClaims	0.00	4,702.81	0.00	11,450.39
Spector, Wolfe, McLaughlin	1,040.55	381.30	3,557.09	1,873.95
Darla Sansoucie	0.00	90.00	264.00	366.00
Paylocity	174.71	161.34	862.46	798.25
ArchImages	0.00	2,264.92	0.00	8,791.87
Lockton	0.00	0.00	1,500.00	1,500.00
Aon Consulting	0.00	2,389.47	221.49	2,601.33
EMS/Mc	553.95	2,493.12	3,287.04	3,429.88
EMS/MC C/C Fees	2,421.13	0.00	8,627.40	0.00
MODSS - GEMT	51,515.72	0.00	51,515.72	0.00
Ambulance Transfer	823.46	595.13	4,406.37	4,317.80
Physio-Control	0.00	0.00	6,065.40	6,788.24
Stryker	0.00	0.00	0.00	374.41
Airgas	229.97	515.63	1,129.86	1,342.52
SSM Health	19.50	14.66	1,524.19	1,143.01
Bountree	3,789.39	3,949.83	14,202.04	14,063.51
St. Clare Hospital	1,822.27	0.00	7,296.50	701.50
Commerce Bank-VISA	0.00	159.34	279.16	884.74
EMSAR	0.00	0.00	0.00	732.50
Arrow International	209.50	0.00	209.50	158.00

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2019

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	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Graphics Factory	0.00	0.00	0.00	195.00
Laerdal Medical Corp	0.00	0.00	0.00	380.88
Grainger	183.56	0.00	183.56	0.00
Ambulance Transfer	105.32	0.00	1,439.65	70.54
K&K Car Repair	0.00	1,765.28	3,138.43	2,466.12
Kelly's Auto Parts	0.00	0.00	155.56	361.35
Purcell Tire	29.96	161.23	402.36	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	286.03	0.00	286.03
Interstate Billing Service	0.00	0.00	0.00	2,721.30
Commerce Bank - VISA	0.00	12.25	0.00	12.25
Ambulance Expl Transfer	3,672.54	0.00	5,886.57	215.24
Ambulance Exp Transfer	0.00	0.00	150.94	132.60
Reliance Bank	0.00	139.99	0.00	546.41
Ambulance Exp Transfer	30.00	405.00	363.00	669.00
Commerce Bank - VISA	0.00	0.00	0.00	375.28
John Medlock	0.00	0.00	23.50	0.00
Ambulance Transfer	106.54	172.98	760.64	468.39
Commerce Bank-VISA	300.00	0.00	6,631.79	325.00
SSM St. Mary's	16.50	0.00	16.50	0.00
American College of Emergency	0.00	0.00	2,117.00	0.00
SSM Health	0.00	0.00	0.00	260.00
ASHI	0.00	0.00	0.00	20.00
Anna Brown	160.00	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
Ambulance Exp Transfer	1,353.82	1,700.95	2,901.08	5,885.29
Ambulance Exp Transfer	840.60	1,062.57	4,422.95	12,518.01
Uniforms - Payroll	0.00	0.00	7,126.43	0.00
Ambulance Transfer	24.84	270.58	1,515.03	1,827.11
Ambulance Exp Transfer	1,219.25	1,321.59	5,249.43	5,170.24
Total Expenditures	266,579.40	214,849.78	960,285.79	897,558.31
Excess Revenues over (under) Expenditu	\$ (169,826.00)	\$ (132,152.77)	\$ 673,954.01	\$ 557,049.53

Fenton FPD - Dispatch
Balance Sheet - Governmental Funds - Modified Accrual Basis
April 30, 2019

ASSETS

Current Assets		
Simmons Bank	\$	496,805.31
Investments		261,824.87
Taxes Receivable - Current		315,343.00
Interest Receivable		553.70
Prepaid Expenses		1,004.84
Total Current Assets		1,075,531.72
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>1,075,531.72</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$	2,467.82
Total Current Liabilities		2,467.82
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax		96,238.00
Total Deferred Inflows of Resources		96,238.00
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		34,103.85
Total Fund Balance		976,825.90
Total Liab., Def. Inflows & Fund Balance	\$	<u>1,075,531.72</u>

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2019

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 3,401.99	77.70	\$ 230,698.83	98.44
Interest Income	976.46	22.30	3,650.60	1.56
Total Revenues	<u>4,378.45</u>	100.00	<u>234,349.43</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>4,378.45</u>	100.00	<u>234,349.43</u>	100.00
Expenditures				
Dispatching Services	0.00	0.00	177,755.12	75.85
Telephone Expenses	1,667.65	38.09	6,847.25	2.92
Communication Expense	<u>3,716.70</u>	84.89	<u>15,643.21</u>	6.68
Total Expenditures	<u>5,384.35</u>	122.97	<u>200,245.58</u>	85.45
Excess Revenue over (under) Expenditur	\$ <u>(1,005.90)</u>	(22.97)	\$ <u>34,103.85</u>	14.55

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Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2019

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 3,401.99	77.70	\$ 230,698.83	98.44
Simmons Bank Interest	976.46	22.30	3,650.60	1.56
Total Revenues	<u>4,378.45</u>	100.00	<u>234,349.43</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>4,378.45</u>	100.00	<u>234,349.43</u>	100.00
Expenditures				
Central County Emergency 911	0.00	0.00	177,755.12	75.85
Charter Communications	1,068.07	24.39	4,176.84	1.78
AT&T	709.58	16.21	3,290.41	1.40
Telephone Reimbursements	(110.00)	(2.51)	(620.00)	(0.26)
Charter Communications	949.00	21.67	3,796.00	1.62
Commerce Bank-VISA	721.70	16.48	1,633.14	0.70
Miken Technologies	1,409.67	32.20	5,706.66	2.44
AT&T	494.88	11.30	2,347.96	1.00
Wireless USA	141.45	3.23	366.45	0.16
Public Safety Upfitters	0.00	0.00	1,395.00	0.60
BRDA Electric	0.00	0.00	398.00	0.17
Total Expenditures	<u>5,384.35</u>	122.97	<u>200,245.58</u>	85.45
Excess Revenue over (under) Expenditur	\$ <u>(1,005.90)</u>	(22.97)	\$ <u>34,103.85</u>	14.55

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2019

	This Year	Current Month Last Year	Current Month This Year	Year to Date Last Year	Year to Date
Revenues					
Tax Revenues	\$	3,401.99	\$ 1,963.89	\$ 230,698.83	\$ 199,451.67
Interest Income		976.46	242.78	3,650.60	482.51
Total Revenues		<u>4,378.45</u>	<u>2,206.67</u>	<u>234,349.43</u>	<u>199,934.18</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>4,378.45</u>	<u>2,206.67</u>	<u>234,349.43</u>	<u>199,934.18</u>
Expenditures					
Dispatching Services		0.00	0.00	177,755.12	178,771.51
Telephone Expenses		1,667.65	1,012.77	6,847.25	5,062.04
Communication Expense		3,716.70	2,519.96	15,643.21	18,894.65
Total Expenditures		<u>5,384.35</u>	<u>3,532.73</u>	<u>200,245.58</u>	<u>202,728.20</u>
Excess Revenue over (under) Expenditur	\$	<u>(1,005.90)</u>	<u>(1,326.06)</u>	<u>34,103.85</u>	<u>(2,794.02)</u>

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2019

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 3,401.99	\$ 1,963.89	\$ 230,698.83	\$ 199,451.67
Investment Interest	0.00	0.00	0.00	239.73
Simmons Bank Interest	976.46	242.78	3,650.60	242.78
Total Revenues	<u>4,378.45</u>	<u>2,206.67</u>	<u>234,349.43</u>	<u>199,934.18</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>4,378.45</u>	<u>2,206.67</u>	<u>234,349.43</u>	<u>199,934.18</u>
Expenditures				
Central County Emergency 911	0.00	0.00	177,755.12	178,771.51
Charter Communications	1,068.07	1,051.67	4,176.84	4,168.29
AT&T	709.58	61.10	3,290.41	1,524.75
Telephone Reimbursements	(110.00)	(100.00)	(620.00)	(631.00)
Charter Communications	949.00	1,000.00	3,796.00	4,059.57
Pfitzinger Graphics	0.00	0.00	0.00	820.00
First Watch	0.00	0.00	0.00	575.50
Commerce Bank-VISA	721.70	0.00	1,633.14	818.89
Miken Technologies	1,409.67	1,486.66	5,706.66	7,993.67
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	494.88	33.30	2,347.96	557.50
Kimberly Smith	0.00	0.00	0.00	53.98
Wireless USA	141.45	0.00	366.45	0.00
Public Safety Upfitters	0.00	0.00	1,395.00	0.00
BRDA Electric	0.00	0.00	398.00	0.00
Total Expenditures	<u>5,384.35</u>	<u>3,532.73</u>	<u>200,245.58</u>	<u>202,728.20</u>
Excess Revenues over (under) Expenditu	\$ <u>(1,005.90)</u>	\$ <u>(1,326.06)</u>	\$ <u>34,103.85</u>	\$ <u>(2,794.02)</u>

Fenton FPD - Pension
Balance Sheet - Governmental Funds - Modified Accrual Basis
April 30, 2019

ASSETS

Current Assets		
Simmons Bank - 2944	\$	22,092.78
Investments		28,740,601.36
Investments-Emp 457 Plan		6,015,348.11
Taxes Receivable - Current		626,685.00
Total Current Assets		35,404,727.25
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u><u>35,404,727.25</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Amount Due - Emp DC Plan	\$	6,015,348.11
Total Current Liabilities		6,015,348.11
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax		191,255.00
Total Deferred Inflows of Resources		191,255.00
Total Liabilities		6,206,603.11
Fund Balance		
Held in Trust for Emp Retire		29,538,521.29
Excess Revenue over (under) Ex		(340,397.15)
Total Fund Balance		29,198,124.14
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>35,404,727.25</u></u>

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2019

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 6,744.98	99.45	\$ 457,397.10	47.65
Interest Income	37.36	0.55	2,552.69	0.27
Overhead Transfer	0.00	0.00	500,000.00	52.09
Total Revenues	<u>6,782.34</u>	100.00	<u>959,949.79</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>6,782.34</u>	100.00	<u>959,949.79</u>	100.00
Expenditures				
Benefit Payments	<u>0.00</u>	0.00	<u>1,300,346.94</u>	135.46
Total Expenditures	<u>0.00</u>	0.00	<u>1,300,346.94</u>	135.46
Excess Revenue over (under) Expenditur	<u>\$ 6,782.34</u>	100.00	<u>\$ (340,397.15)</u>	(35.46)

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2019

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 6,744.98	99.45	\$ 457,397.10	47.65
Simmons Bank Interest	37.36	0.55	2,552.69	0.27
Overhead Transfer	0.00	0.00	500,000.00	52.09
Total Revenues	<u>6,782.34</u>	100.00	<u>959,949.79</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>6,782.34</u>	100.00	<u>959,949.79</u>	100.00
Expenditures				
Voya	<u>0.00</u>	0.00	<u>1,300,346.94</u>	135.46
Total Expenditures	<u>0.00</u>	0.00	<u>1,300,346.94</u>	135.46
Excess Revenue over (under) Expenditur	\$ <u>6,782.34</u>	100.00	\$ <u>(340,397.15)</u>	(35.46)

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2019

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 6,744.98	\$ 3,939.41	\$ 457,397.10	\$ 400,083.54
Interest Income	37.36	11.60	2,552.69	17.76
Overhead Transfer	0.00	0.00	500,000.00	500,000.00
Total Revenues	<u>6,782.34</u>	<u>3,951.01</u>	<u>959,949.79</u>	<u>900,101.30</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>6,782.34</u>	<u>3,951.01</u>	<u>959,949.79</u>	<u>900,101.30</u>
Expenditures				
Benefit Payments	<u>0.00</u>	<u>0.00</u>	<u>1,300,346.94</u>	<u>1,202,779.75</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>1,300,346.94</u>	<u>1,202,779.75</u>
Excess Revenue over (under) Expenditur	\$ <u>6,782.34</u>	\$ <u>3,951.01</u>	\$ <u>(340,397.15)</u>	\$ <u>(302,678.45)</u>

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2019

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 6,744.98	\$ 3,939.41	\$ 457,397.10	\$ 400,083.54
Simmons Bank Interest	37.36	11.60	2,552.69	17.76
Overhead Transfer	0.00	0.00	500,000.00	500,000.00
Total Revenues	<u>6,782.34</u>	<u>3,951.01</u>	<u>959,949.79</u>	<u>900,101.30</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>6,782.34</u>	<u>3,951.01</u>	<u>959,949.79</u>	<u>900,101.30</u>
Expenditures				
Voya	<u>0.00</u>	<u>0.00</u>	<u>1,300,346.94</u>	<u>1,202,779.75</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>1,300,346.94</u>	<u>1,202,779.75</u>
Excess Revenues over (under) Expenditu	\$ <u>6,782.34</u>	\$ <u>3,951.01</u>	\$ <u>(340,397.15)</u>	\$ <u>(302,678.45)</u>

Fenton FPD - Debt Service
 Balance Sheet - Governmental Funds - Modified Accrual Basis
 April 30, 2019

ASSETS

Current Assets		
Simmons Bank	\$	(7.00)
Total Current Assets		(7.00)
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>(7.00)</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCE

Current Liabilities		
Due To General Fund	\$	1.00
Total Current Liabilities		1.00
Deferred Inflows of Resources		
Total Deferred Inflows of Resources		0.00
Total Liabilities		1.00
Fund Balance		
Excess Revenue over (under) Ex		(8.00)
Total Fund Balance		<u>(8.00)</u>
Total Liab, Def Infls & Fund Balance	\$	<u>(7.00)</u>

Fenton FPD - Debt Service
Statement of Revenues and Expenditures
For the Four Months Ending April 30, 2019

	Current Month		Year to Date	
Revenues				
Total Revenues	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Gross Profit	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Expenditures				
Simmons Bank Charges	\$ <u>8.00</u>	0.00	\$ <u>8.00</u>	0.00
Total Expenditures	<u>8.00</u>	0.00	<u>8.00</u>	0.00
Excess of Revenue over (under) Expend	\$ <u>(8.00)</u>	0.00	\$ <u>(8.00)</u>	0.00

Fenton FPD - Capital Projects
Balance Sheet - Governmental Funds - Modified Accrual Basis
April 30, 2019

ASSETS

Current Assets		
Reliance Bank - 0798	\$	<u>19,144,180.38</u>
Total Current Assets		19,144,180.38
Property and Equipment		
Total Property and Equipment		<u>0.00</u>
Other Assets		
Total Other Assets		<u>0.00</u>
Total Assets	\$	<u><u>19,144,180.38</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$	<u>3,170.00</u>
Total Current Liabilities		3,170.00
Deferred Inflows of Resources		
Total Deferred Inflows of Resources		<u>0.00</u>
Total Liabilities		3,170.00
Fund Balance		
Fund Balance - Restricted	(816,959.32)	
Excess Revenue over (under) Ex	<u>19,957,969.70</u>	
Total Fund Balance		<u>19,141,010.38</u>
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>19,144,180.38</u></u>

Fenton FPD - Capital Projects
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2019

	Current Month		Year to Date	
Revenues				
Bond Revenue	\$ 0.00	0.00	\$ 21,235,838.04	99.67
Simmons Bank Interest	39,486.94	100.00	70,884.98	0.33
Total Revenues	<u>39,486.94</u>	<u>100.00</u>	<u>21,306,723.02</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>39,486.94</u>	<u>100.00</u>	<u>21,306,723.02</u>	<u>100.00</u>
Expenditures				
Bld Construction House2	100,000.00	253.25	101,913.70	0.48
Bldg Construction House 3	24,695.94	62.54	90,030.80	0.42
Lease Expenses	0.00	0.00	706,228.82	3.31
Firefighting & Rescue Equip	4,707.23	11.92	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	<u>129,403.17</u>	<u>327.71</u>	<u>1,348,753.32</u>	<u>6.33</u>
Excess Revenue over (under) Expenditur	\$ <u>(89,916.23)</u>	<u>(227.71)</u>	\$ <u>19,957,969.70</u>	<u>93.67</u>

Fenton FPD - Capital Projects
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Four Months Ending April 30, 2019

	Current Month		Year to Date	
Revenues				
Bond Revenue	\$ 0.00	0.00	\$ 21,235,838.04	99.67
Simmons Bank Interest	39,486.94	100.00	70,884.98	0.33
Total Revenues	39,486.94	100.00	21,306,723.02	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	39,486.94	100.00	21,306,723.02	100.00
Expenditures				
ArchImages	0.00	0.00	1,913.70	0.01
St. Louis Title Company	100,000.00	253.25	100,000.00	0.47
ArchImages	24,695.94	62.54	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	1.41
Sentinel Emergency	4,707.23	11.92	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	129,403.17	327.71	1,348,753.32	6.33
Excess Revenue over (under) Expenditur	\$ (89,916.23)	(227.71)	\$ 19,957,969.70	93.67