

Fenton Fire Protection District

Financial Statements
~
February 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 February 28, 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

March 26, 2019

FENTON FIRE PROTECTION DISTRICT

FINANCIAL STATEMENT ANALYSIS - MONTHLY

FEB 28, 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				
April	33.30				
May	41.70				
June	50.00				
July	58.30				
August	66.60				
September	75.00				
October	83.30				
November	91.60				
December	100.00				
(\$67,190)	1%	\$76,913	\$14,614	\$31,955	(\$81,804)
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 ACTUAL 2019 - COMPARED TO 2019 BUDGET	FEB 28, 2019 ACTUAL	2019 BUDGET	FEB 28, 2019 OVER (UNDER) BUDGET	PAGE 3 % OF BUDGET
REVENUES				
Tax collections	\$5,707,485	\$13,042,785	(\$7,335,300)	43.76%
Building and other permits	40,240	110,000	(69,760)	36.58%
Ambulance fees, net	107,867	725,000	(617,133)	14.88%
Interest	44,376	100,000	(55,624)	44.38%
Miscellaneous revenue	607	8,500	(7,893)	7.14%
Rental income	2,900	8,700	(5,800)	33.33%
Financing Source - Loan Proceeds	0	0	0	
TOTAL REVENUES	\$5,903,475	\$13,994,985	(\$8,091,510)	42.18%
EXPENDITURES				
Bank service charges	\$220	\$2,500	(\$2,280)	8.80%
Building maintenance	10,248	67,398	(57,150)	15.21%
Depreciated assets - capital assets	243,000	244,000	(1,000)	99.59%
Doctors fees & medical exams	686	25,000	(24,314)	2.74%
Dues and subscriptions	3,239	21,363	(18,124)	15.16%
Election expenses	20	15,000	(14,980)	0.13%
Equipment maintenance & expensed	34,491	196,775	(162,284)	17.53%
Equipment purchases and replacement	3,573	0	3,573	
Gasoline and oil	8,501	60,500	(51,999)	14.05%
Insurance - employee - medical & dental	274,467	1,894,826	(1,620,359)	14.49%
Insurance - general	8,574	385,500	(376,926)	2.22%
Mortgage interest payments/expense	421	5,600	(5,179)	7.52%
Miscellaneous expenses	2,239	13,250	(11,011)	16.90%
Lease expenses - principal & interest	0	0	0	
Office supplies and expenses	2,050	32,950	(30,900)	6.22%
Payroll taxes	75,206	500,000	(424,794)	15.04%
Professional fees & services	19,301	224,000	(204,699)	8.62%
Rental Management Fee/repairs	413	3,500	(3,087)	11.80%
Salaries	982,640	6,729,403	(5,746,763)	14.60%
Salaries - OT	0	0	0	
Supplies - cleaning & laundry	3,942	17,000	(13,058)	23.19%
Training and education	14,579	103,330	(88,751)	14.11%
Uniforms	32,651	162,350	(129,699)	20.11%
Utilities	9,365	55,500	(46,135)	16.87%
Vehicle maintenance & repairs	20,640	122,025	(101,385)	16.91%
Work Comp Claims	0	5,000	(5,000)	0.00%
TOTAL EXPENDITURES	\$1,750,466	\$10,886,770	(\$9,136,304)	16.08%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$4,153,009	\$3,108,215	\$1,044,794	133.61%
General/Ambulance/Pension Overhead Transfer	\$0	\$0	\$0	
USE OF DISTRICT RESERVES	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$4,153,009	\$3,108,215	\$1,044,794	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

			FEB 28, 2019	PAGE 4
GENERAL + AMBULANCE FUND COMBINED				
ACTUAL 2019 - COMPARED TO ACTUAL 2018	ACTUAL	ACTUAL	2019 - 2018 \$	2019 - 2018 %
	2019	2018	OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$5,707,485	\$5,157,273	\$550,212	✓ 10.67%
Building and other permits	40,240	27,965	12,275	✓ 43.89%
Ambulance fees, net	107,867	111,055	(3,188)	-2.87%
Interest	44,376	2,342	42,034	✓
Miscellaneous revenue	607	3,128	(2,521)	-80.59%
Rental income	2,900	2,900	0	0.00%
Financing Source - Loan Proceeds	0	0	0	
TOTAL REVENUES	\$5,903,475	\$5,304,663	\$598,812	✓ 11.29%
EXPENDITURES				
Bank service charges	\$220	\$133	\$87	65.41%
Building maintenance	10,248	9,774	474	✓ 4.85%
Depreciated assets - capital assets	243,000	278,225	(35,225)	✓ -12.66%
Doctors fees & medical exams	686	880	(194)	-22.05%
Dues and subscriptions	3,239	1,824	1,415	77.58%
Election expenses	20	0	20	
Equipment maintenance & expensed	34,491	25,661	8,830	34.41%
Equipment purchases and replacement	3,573	2,572	1,001	38.92%
Gasoline and oil	8,501	10,530	(2,029)	✓ -19.27%
Insurance - employee - medical & dental	274,467	248,979	25,488	✓ 10.24%
Insurance - general	8,574	52,447	(43,873)	✓ -83.65%
Mortgage interest payments/expense	421	933	(512)	-54.88%
Miscellaneous expenses	2,239	941	1,298	137.94%
Lease expenses - principal & interest	0	0	0	
Office supplies and expenses	2,050	8,458	(6,408)	-75.76%
Payroll taxes	75,206	68,899	6,307	9.15%
Professional fees & services	19,301	27,124	(7,823)	✓ -28.84%
Rental Management Fee/repairs	413	232	181	✓ 78.02%
Salaries	961,203	901,384	59,819	✓ 6.64%
Salaries - OT	21,437	19,920	1,517	7.62%
Supplies - cleaning & laundry	3,942	4,783	(841)	-17.58%
Training and education	14,579	15,821	(1,242)	-7.85%
Uniforms	32,651	38,114	(5,463)	-14.33%
Utilities	9,365	9,077	288	3.17%
Vehicle maintenance & repairs	20,640	16,715	3,925	23.48%
Work Comp Claims	0	442	(442)	-100.00%
TOTAL EXPENDITURES	\$1,750,466	\$1,743,868	\$6,598	✓ 0.38%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$4,153,009	\$3,560,795	\$592,214	✓ 116.63%
General/Ambulance/Pension Overhead Transfer	\$0	\$0	\$0	
USE OF DISTRICT RESERVES	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$4,153,009	\$3,560,795	\$592,214	

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET - ALL	FUNDS			FEB 28, 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	1,328,378	568,448	1,894,826				1,894,826
Insurance - general	269,850	115,850	385,500				385,500
Mortgage interest payments/expense	3,920	1,680	5,600				5,600
Miscellaneous expenses	8,975	4,275	13,250				13,250
Lease expenses - principal & interest	0	0	0				0
Office supplies and expenses	23,065	9,885	32,950				32,950
Payroll taxes	350,000	150,000	500,000				500,000
Professional fees & services	118,300	105,700	224,000				224,000
Rental Management Fee/repairs	3,500	0	3,500				3,500
Salaries	4,758,643	1,970,760	6,729,403				6,729,403
Salaries - OT	0	0	0				0
Supplies - cleaning & laundry	11,900	5,100	17,000				17,000
Training and education	59,695	43,635	103,330				103,330
Uniforms	115,145	47,205	162,350				162,350
Utilities	38,850	18,650	55,500	112,650			168,150
Vehicle maintenance & repairs	102,925	19,100	122,025				122,025
Work Comp Claims	3,500	1,500	5,000				5,000
Dispatch - CCE-911				359,000			359,000
Pension Contribution					1,498,176		1,498,176
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				FEB 28, 2019		PAGE 6
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	CAPITAL PROJECTS	TOTAL
REVENUES							
Tax collections	\$4,393,898	\$1,313,587	\$5,707,485	\$220,204	\$438,589		\$6,364,278
Building and other permits	40,240		40,240				40,240
Ambulance fees, net		107,867	107,867				107,867
Interest	33,840	10,536	44,376	1,789	2,268		48,433
Miscellaneous revenue	607	0	607		0		607
Rental income	2,900		2,900				2,900
Lease expenses - principal & interest	0		0				0
TOTAL REVENUES	\$4,471,485	\$1,431,990	\$5,903,475	\$221,993	\$438,857	\$0	\$6,564,325
EXPENDITURES							
Bank service charges	\$49	\$171	\$220				\$220
Building maintenance	7,174	3,074	10,248				10,248
Depreciated assets - capital assets	243,000	0	243,000	0			243,000
Doctors fees & medical exams	480	208	688				688
Dues and subscriptions	2,282	957	3,239				3,239
Election expenses	14	6	20				20
Equipment maintenance & expensed	17,082	17,409	34,491				34,491
Equipment purchases and replacement	3,573	0	3,573				3,573
Gasoline and oil	5,951	2,550	8,501			156,932	165,433
Insurance - employee - medical & dental	192,076	82,391	274,467				274,467
Insurance - general	6,002	2,572	8,574				8,574
Mortgage interest payments/expense	295	128	421				421
Miscellaneous expenses	1,683	556	2,239				2,239
Lease expenses - principal & interest	0	0	0				0
Office supplies and expenses	1,435	615	2,050				2,050
Payroll taxes	53,185	22,021	75,206				75,206
Professional fees & services	8,478	10,823	19,301				19,301
Rental Management Fee/repairs	413	0	413				413
Salaries	694,986	287,674	982,660				982,660
Salaries - OT	0	0	0				0
Supplies - cleaning & laundry	2,759	1,183	3,942				3,942
Training and education	8,714	5,865	14,579				14,579
Uniforms	22,856	9,795	32,651				32,651
Utilities	6,554	2,811	9,365	10,934			20,299
Vehicle maintenance & repairs	19,691	949	20,640				20,640
Work Comp Claims	0	0	0				0
Dispatch - CCE-911			0	177,755			177,755
TOTAL EXPENDITURES	\$1,298,712	\$451,754	1,750,466	\$188,689	\$0	\$156,932	\$2,096,087
REVENUES OVER EXPENDITURES							
(EXPENDITURES OVER REVENUES)	\$3,172,773	\$980,236	\$4,153,009	\$33,304	\$438,857	(\$156,932)	\$4,468,238
General/Ambulance/Pension Overhead Transfer	\$0	\$0	\$0	\$0	\$0		\$0
USE OF DISTRICT RESERVES	\$0	\$0	\$0	\$0		\$0	\$0
REVENUES OVER EXPENDITURES							
(EXPENDITURES OVER REVENUES)	\$3,172,773	\$980,236	\$4,153,009	\$33,304	\$438,857	(\$156,932)	\$4,468,238

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS				FEB 28, 2019		PAGE 7
	OVER (UNDER) BUDGET						
	GENERAL	AMBULANCE	GENERAL + AMBULANCE	DISPATCH	PENSION	CAPITAL PROJECTS	TOTAL
REVENUES							
Tax collections	(\$5,647,500)	(\$1,687,800)	(\$7,335,300)	(\$282,313)	(\$561,587)	\$0	(\$8,179,200)
Building and other permits	(89,760)	0	(89,760)	0	0	0	(89,760)
Ambulance fees, net	0	(617,133)	(617,133)	0	0	0	(617,133)
Interest	(36,160)	(19,464)	(55,624)	(6,211)	2,268	(250,000)	(309,567)
Miscellaneous revenue	(7,393)	(500)	(7,893)	0	0	(18,000,000)	(18,007,893)
Rental income	(5,800)	0	(5,800)	0	0	0	(5,800)
Financing Source - Loan Proceeds	0	0	0	0	0	0	0
TOTAL REVENUES	(\$5,766,613)	(\$2,324,897)	(\$8,091,510)	(\$288,524)	(\$559,319)	(\$18,250,000)	(\$27,189,353)
EXPENDITURES							
Bank service charges	(\$951)	(\$1,329)	(\$2,280)	\$0	\$0	\$0	(\$2,280)
Building maintenance	(40,005)	(17,145)	(57,150)	0	0	0	(57,150)
Depreciated assets - capital assets	(1,000)	0	(1,000)	0	0	(1,285,200)	(1,286,200)
Doctors fees & medical exams	(17,020)	(7,294)	(24,314)	0	0	0	(24,314)
Dues and subscriptions	(13,487)	(4,637)	(18,124)	0	0	0	(18,124)
Election expenses	(10,486)	(4,494)	(14,980)	0	0	0	(14,980)
Equipment maintenance & expensed	(101,293)	(60,991)	(162,284)	0	0	0	(162,284)
Equipment purchases and replacement	3,573	0	3,573	0	0	156,932	160,505
Gasoline and oil	(36,399)	(15,800)	(51,999)	0	0	0	(51,999)
Insurance - employee - medical & dental	(1,134,302)	(486,057)	(1,620,359)	0	0	0	(1,620,359)
Insurance - general	(263,848)	(113,078)	(376,926)	0	0	0	(376,926)
Mortgage interest payments/expense	(3,625)	(1,554)	(5,179)	0	0	0	(5,179)
Miscellaneous expenses	(7,292)	(3,719)	(11,011)	0	0	0	(11,011)
Lease expenses - principal & interest	0	0	0	0	0	0	0
Office supplies and expenses	(21,830)	(9,270)	(30,900)	0	0	0	(30,900)
Payroll taxes	(296,815)	(127,979)	(424,794)	0	0	0	(424,794)
Professional fees & services	(109,822)	(94,877)	(204,699)	0	0	0	(204,699)
Rental Management Fee/repairs	(3,087)	0	(3,087)	0	0	0	(3,087)
Salaries	(4,063,677)	(1,683,086)	(5,746,763)	0	0	0	(5,746,763)
Salaries - OT	0	0	0	0	0	0	0
Supplies - cleaning & laundry	(9,141)	(3,917)	(13,058)	0	0	0	(13,058)
Training and education	(50,981)	(37,770)	(88,751)	0	0	0	(88,751)
Uniforms	(92,289)	(37,410)	(129,699)	0	0	0	(129,699)
Utilities	(32,296)	(13,839)	(46,135)	(101,716)	0	0	(147,851)
Vehicle maintenance & repairs	(83,234)	(18,151)	(101,385)	0	0	0	(101,385)
Work Comp Claims	(3,500)	(1,500)	(5,000)	0	0	0	(5,000)
Dispatch - CCE-911	0	0	0	(181,245)	0	0	(181,245)
TOTAL EXPENDITURES	(\$6,392,607)	(\$2,743,697)	(\$9,136,304)	(\$282,961)	\$0	(\$1,128,268)	(\$10,547,533)
REVENUES OVER EXPENDITURES							
(EXPENDITURES OVER REVENUES)	\$625,994	\$418,800	\$1,044,794	(\$5,563)	(\$559,319)	(\$17,121,732)	(\$16,641,820)

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	BUDGET TO ACTUAL - ALL FUNDS						
	PERCENT OF BUDGET USED					FEB 28, 2019	PAGE 8
			GENERAL + AMBULANCE				
	GENERAL	AMBULANCE		DISPATCH	PENSION	CAPITAL PROJECTS	TOTAL
REVENUES							
Tax collections	43.76%	43.77%	43.76%	43.82%	43.74%		43.76%
Building and other permits	36.58%		36.58%				36.58%
Ambulance fees, net		14.88%	14.88%				14.88%
Interest	48.34%	35.12%	44.38%	22.36%			13.53%
Miscellaneous revenue	7.59%	0.00%	7.14%				0.00%
Rental income	33.33%		33.33%				33.33%
Financing Source - Loan Proceeds							
TOTAL REVENUES	43.87%	38.12%	42.18%	43.48%	43.97%		19.46%
EXPENDITURES							
Bank service charges	4.90%		8.80%				8.80%
Building maintenance	15.21%	15.20%	15.21%				15.21%
Depreciated assets - capital assets	99.59%	✓ 15.20%	99.59%	✓			15.89%
Doctors fees & medical exams	2.74%	2.75%	2.74%				2.74%
Dues and subscriptions	14.47%	17.11%	15.16%				15.16%
Election expenses	0.13%	0.13%	0.13%				0.13%
Equipment maintenance & expensed	14.43%	22.21%	✓ 17.53%	✓			17.53%
Equipment purchases and replacement							
Gasoline and oil	14.05%	14.05%	14.05%				14.05%
Insurance - employee - medical & dental	14.48%	14.49%	14.49%				14.49%
Insurance - general	2.22%	2.22%	2.22%				2.22%
Mortgage interest payments/expense	7.53%	7.50%	7.52%				7.52%
Miscellaneous expenses	18.75%	✓ 13.01%	16.90%	✓			16.90%
Lease expenses - principal & interest							
Office supplies and expenses	6.22%	6.22%	6.22%				6.22%
Payroll taxes	15.20%	14.68%	15.04%				15.04%
Professional fees & services	7.17%	10.24%	8.62%				8.62%
Rental Management Fee/repairs	11.80%		11.80%				11.80%
Salaries	14.60%	14.60%	14.60%				14.60%
Salaries - OT							
Supplies - cleaning & laundry	23.18%	✓ 23.20%	✓ 23.19%	✓			23.19%
Training and education	14.60%	✓ 13.44%	✓ 14.11%	✓			14.11%
Uniforms	19.85%	✓ 20.75%	✓ 20.11%	✓			20.11%
Utilities	16.87%	✓ 16.88%	✓ 16.87%	✓	9.71%		12.07%
Vehicle maintenance & repairs	19.13%	✓ 4.97%	16.91%				16.91%
Work Comp Claims	0.00%	0.00%	0.00%				0.00%
Dispatch - CCE-911				49.51%	✓		49.51%
TOTAL EXPENDITURES	16.89%	✓ 14.14%	✓ 16.08%	✓ 40.01%	0.00%		14.82%
REVENUES OVER EXPENDITURES							
(EXPENDITURES OVER REVENUES)							

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

GENERAL FUND			FEB 28, 2019	PAGE 9
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$4,393,898	\$10,041,398	(\$5,647,500)	43.76%
Building and other permits	40,240	110,000	(69,760)	36.58%
Interest	33,840	70,000	(36,160)	48.34%
Miscellaneous revenue	607	8,000	(7,393)	7.59%
Rental income	2,900	8,700	(5,800)	33.33%
Financing Source - Loan Proceeds	0	0	0	
TOTAL REVENUES	\$4,471,485	\$10,238,098	(\$5,766,613)	43.67%
EXPENDITURES				
Bank service charges	\$49	\$1,000	(\$951)	4.90%
Building maintenance	7,174	47,179	(40,005)	15.21%
Depreciated assets - capital assets	243,000	244,000	(1,000)	99.59%
Doctors fees & medical exams	480	17,500	(17,020)	2.74%
Dues and subscriptions	2,282	15,769	(13,487)	14.47%
Election expenses	14	10,500	(10,486)	0.13%
Equipment maintenance & expensed	17,082	118,375	(101,293)	14.43%
Equipment purchases and replacement	3,573	0	3,573	
Gasoline and oil	5,951	42,350	(36,399)	14.05%
Insurance - employee - medical & dental	192,076	1,326,378	(1,134,302)	14.48%
Insurance - general	6,002	269,850	(263,848)	2.22%
Mortgage interest payments/expense	295	3,920	(3,625)	7.53%
Miscellaneous expenses	1,683	8,975	(7,292)	18.75%
Lease expenses - principal & interest		0	0	
Office supplies and expenses	1,435	23,065	(21,630)	6.22%
Payroll taxes	53,185	350,000	(296,815)	15.20%
Professional fees & services	8,478	118,300	(109,822)	7.17%
Rental Management Fee/repairs	413	3,500	(3,087)	11.80%
Salaries	694,966	4,758,643	(4,063,677)	14.60%
Salaries - OT		0	0	
Supplies - cleaning & laundry	2,759	11,900	(9,141)	23.18%
Training and education	8,714	59,695	(50,981)	14.60%
Uniforms	22,856	116,145	(92,289)	19.85%
Utilities	6,554	38,850	(32,296)	16.87%
Vehicle maintenance & repairs	19,691	102,925	(83,234)	19.13%
Work Comp Claims		3,500	(3,500)	0.00%
TOTAL EXPENDITURES	\$1,298,712	\$7,691,319	(\$6,392,607)	16.89%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,172,773	\$2,546,779	625,994	124.58%
General/Ambulance/Pension Overhead Transfer	\$0	(\$500,000)	\$500,000	
TOTAL OVERHEAD TRANSFERS	\$0	(\$500,000)	\$500,000	
USE OF DISTRICT RESERVES	0	\$0		
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,172,773	\$2,046,779	\$625,994	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

AMBULANCE FUND			FEB 28, 2019	PAGE 10
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$1,313,587	\$3,001,387	(\$1,687,800)	43.77%
Ambulance fees, net	107,867	725,000	(617,133)	14.88%
Interest	10,536	30,000	(19,464)	35.12%
Miscellaneous revenue	0	500	(500)	0.00%
TOTAL REVENUES	\$1,431,990	\$3,756,887	(\$2,324,897)	38.12%
EXPENDITURES				
Bank service charges	\$171	\$1,500	(\$1,329)	11.40%
Building maintenance	3,074	20,219	(17,145)	15.20%
Depreciated assets - capital assets		0	0	
Doctors fees & medical exams	206	7,500	(7,294)	2.75%
Dues and subscriptions	957	5,594	(4,637)	17.11%
Election expenses	6	4,500	(4,494)	0.13%
Equipment maintenance & expensed	17,409	78,400	(60,991)	22.21%
Equipment purchases and replacement		0	0	
Gasoline and oil	2,550	18,150	(15,600)	14.05%
Insurance - employee - medical & dental	82,391	568,448	(486,057)	14.49%
Insurance - general	2,572	115,650	(113,078)	2.22%
Mortgage interest payments/expense	126	1,680	(1,554)	7.50%
Miscellaneous expenses	556	4,275	(3,719)	13.01%
Lease expenses - principal & interest		0	0	
Office supplies and expenses	615	9,885	(9,270)	6.22%
Payroll taxes	22,021	150,000	(127,979)	14.68%
Professional fees & services	10,823	105,700	(94,877)	10.24%
Rental Management Fee/repairs		0	0	
Salaries	287,674	1,970,760	(1,683,086)	14.60%
Salaries - OT		0	0	
Supplies - cleaning & laundry	1,183	5,100	(3,917)	23.20%
Training and education	5,865	43,635	(37,770)	13.44%
Uniforms	9,795	47,205	(37,410)	20.75%
Utilities	2,811	16,650	(13,839)	16.88%
Vehicle maintenance & repairs	949	19,100	(18,151)	4.97%
Work Comp Claims		1,500	(1,500)	0.00%
TOTAL EXPENDITURES	\$451,754	\$3,195,451	(\$2,743,697)	14.14%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$980,236	\$561,436	\$418,800	0.00%
General/Ambulance Overhead Transfer			0	
USE OF DISTRICT RESERVES	0			
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$980,236	\$561,436	\$418,800	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

PENSION FUND			FEB 28, 2019	PAGE 11
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$436,589	\$998,176	(\$561,587)	43.74%
Interest	2268		2,268	
General Fund - additional contribution	0	0	0	
TOTAL REVENUES	\$438,857	\$998,176	(\$559,319)	43.97%
EXPENDITURES				
Pension Fund	\$0	\$1,498,176	(\$1,498,176)	0.00%
TOTAL EXPENDITURES	\$0	\$1,498,176	(\$1,498,176)	0.00%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$438,857	(\$500,000)	\$938,857	
TRANSFER FROM GENERAL FUND		\$500,000		
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$438,857	\$0		

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

DISPATCH FUND			FEB 28, 2019	PAGE 12
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Tax collections	\$220,204	\$502,517	(\$282,313)	43.82%
Interest	1,789	8,000	(6,211)	22.36%
TOTAL REVENUES	\$221,993	\$510,517	(\$288,524)	43.48%
EXPENDITURES				
Dispatching fees	\$177,755	\$359,000	(\$181,245)	49.51%
Telephone	10,934	112,650	(101,716)	9.71%
Communication expenses	0	0	0	
Depreciated assets	0	0	0	
Auditing expense	0	0	0	
TOTAL EXPENDITURES	\$188,689	\$471,650	(\$282,961)	40.01%
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$33,304	\$38,867	(\$5,563)	
USE OF DISTRICT RESERVES/TRANSFERS	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES (EXPENDITURES OVER REVENUES)	\$33,304	\$38,867	\$0	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

CAPITAL PROJECTS FUND			FEB 28, 2019	PAGE 13
	ACTUAL	BUDGET	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Bond Proceeds		\$18,000,000		
Interest		250,000		
TOTAL REVENUES	\$0	\$18,250,000	\$0	
EXPENDITURES				
Depreciated Assets	\$156,932	\$1,285,200	(\$1,128,268)	
Equipment Purchased/Improvements			0	
Professional Fees			0	
Building Improvements			0	
Lease Expenses			0	
Uniforms/Turnout gear			0	
Communications			0	
TOTAL EXPENDITURES	\$156,932	\$1,285,200	(\$1,128,268)	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	(\$156,932)	\$16,964,800	\$1,128,268	
USE OF DISTRICT RESERVES/TRANSFERS	\$0		\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	(\$156,932)	\$16,964,800	\$0	\$0

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	GENERAL FUND		FEB 28, 2019	PAGE 14
	2019	2018	2019 - 2018 \$	2019 - 2018 %
	ACTUAL	ACTUAL	OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$4,393,898	\$3,992,524	\$401,374	✓ 10.05%
Building and other permits	40,240	27,965	12,275	✓ 43.89%
Interest	33,840	2,306	31,534	✓ 1367.48%
Miscellaneous revenue	607	3,128	(2,521)	-80.59%
Rental income	2,900	2,900	0	0.00%
Financing Source - Loan Proceeds	0	0	0	
TOTAL REVENUES	\$4,471,485	\$4,028,823	\$442,662	✓ 10.99%
EXPENDITURES				
Bank service charges	\$49	\$6	\$43	716.67%
Building maintenance	7,174	6,842	332	✓ 4.85%
Depreciated assets - capital assets	243,000	274,315	(31,315)	✓ -11.42%
Doctors fees & medical exams	480	616	(136)	-22.08%
Dues and subscriptions	2,282	1,317	965	73.27%
Election expenses	14	0	14	
Equipment maintenance & expensed	17,082	8,062	9,020	111.88%
Equipment purchases and replacement	3,573	2,426	1,147	47.28%
Gasoline and oil	5,951	7,371	(1,420)	-19.26%
Insurance - employee - medical & dental	192,076	173,799	18,277	✓ 10.52%
Insurance - general	6,002	36,713	(30,711)	✓ -83.65%
Mortgage interest payments/expense	295	653	(358)	-54.82%
Miscellaneous expenses	1,683	659	1,024	155.39%
Lease expenses - principal & interest	0		0	
Office supplies and expenses	1,435	5,921	(4,486)	-75.76%
Payroll taxes	53,185	48,585	4,600	9.47%
Professional fees & services	8,478	15,952	(7,474)	-46.85%
Rental Management Fee/repairs	413	232	181	78.02%
Salaries	679,960	636,015	43,945	✓ 6.91%
Salaries - OT	15,006	13,944	1,062	7.62%
Supplies - cleaning & laundry	2,759	3,348	(589)	-17.59%
Training and education	8,714	11,721	(3,007)	-25.65%
Uniforms	22,856	26,680	(3,824)	-14.33%
Utilities	6,554	6,354	200	3.15%
Vehicle maintenance & repairs	19,691	11,275	8,416	74.64%
Work Comp Claims	0	309	(309)	-100.00%
TOTAL EXPENDITURES	\$1,298,712	\$1,293,115	\$5,597	✓ 0.43%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,172,773	\$2,735,708	\$437,065	✓ 15.98%
General/Ambulance/Dispatch/Pension OH Transfer	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$3,172,773	\$2,735,708	\$437,065	15.98%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

	AMBULANCE FUND		FEB 28, 2019	PAGE 15
	2019	2018	2019 - 2018 \$	2019 - 2018 %
	ACTUAL	ACTUAL	OVER (UNDER)	OVER (UNDER)
REVENUES				
Tax collections	\$1,313,587	\$1,164,749	\$148,838	✓ 12.78%
Ambulance fees, net	107,867	111,055	(3,188)	✓ -2.87%
Interest	10,536	36	10,500	✓ 29166.67%
Miscellaneous revenue	0		0	
TOTAL REVENUES	\$1,431,990	\$1,275,840	\$156,150	12.24%
EXPENDITURES				
Bank service charges	\$171	\$127	\$44	34.65%
Building maintenance	3,074	2,932	142	4.84%
Depreciated assets - capital assets	0	3,910	(3,910)	
Doctors fees & medical exams	206	264	(58)	-21.97%
Dues and subscriptions	957	507	450	88.76%
Election expenses	6	0	6	
Equipment maintenance & expensed	17,409	17,599	(190)	-1.08%
Equipment purchases and replacement	0	146	(146)	-100.00%
Gasoline and oil	2,550	3,159	(609)	-19.28%
Insurance - employee - medical & dental	82,391	75,180	7,211	✓ 9.59%
Insurance - general	2,572	15,734	(13,162)	✓ -83.65%
Mortgage interest payments/expense	126	280	(154)	-55.00%
Miscellaneous expenses	556	282	274	97.16%
Lease expenses - principal & interest	0		0	
Office supplies and expenses	615	2,537	(1,922)	-75.76%
Payroll taxes	22,021	20,314	1,707	8.40%
Professional fees & services	10,823	11,172	(349)	-3.12%
Rental Management Fee/repairs	0		0	
Salaries	281,243	265,369	15,874	✓ 5.98%
Salaries - OT	6,431	5,976	455	7.61%
Supplies - cleaning & laundry	1,183	1,435	(252)	-17.56%
Training and education	5,865	4,100	1,765	43.05%
Uniforms	9,795	11,434	(1,639)	-14.33%
Utilities	2,811	2,723	88	3.23%
Vehicle maintenance & repairs	949	5,440	(4,491)	-82.56%
Work Comp Claims	0	133	(133)	-100.00%
TOTAL EXPENDITURES	\$451,754	\$450,753	\$1,001	✓ 0.22%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$980,236	\$825,087	\$155,149	18.80%
General/Ambulance/Dispatch Overhead Transfer				
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$980,236	\$825,087	\$155,149	18.80%

FENTON FIRE PROTECTION DISTRICT
FINANCIAL STATEMENT ANALYSIS - MONTHLY

			FEB 28, 2019	PAGE 16
CASH RESERVES AS OF	ACTUAL	ACTUAL	2019 - 2018 \$	2019 - 2018 %
FEB 28, 2019	FEB 28, 2019	FEB 28, 2018	OVER (UNDER)	OVER (UNDER)
GENERAL FUND:				
Reliance Bank - General account	\$9,886,675.81	\$5,136,064.46	\$4,750,611.35	92.50%
Reliance Bank - FSA	5,856.94	0	5,856.94	
Reliance Bank - HRA	5,506.40	0	5,506.40	
Reliance Bank - Rental Property	12,934.62	0	12,934.62	
Commerce Bank - 0239	0.00	1,545,436.72	(\$1,545,436.72)	
Commerce Bank - FSA - 3217	0.00	4,112.93	(4,112.93)	-100.00%
Commerce Bank - HRA - 0938	0.00	6,182.18	(6,182.18)	-100.00%
Commerce Bank - Rental Property	0.00	5,895.87	(5,895.87)	-100.00%
Investment account - various	1,528,626.41	1,804,474.91	(275,848.50)	-15.29%
Petty Cash	185.00	185.00	0.00	0.00%
TOTAL GENERAL FUND CASH BALANCES	\$11,439,785.18	\$8,502,352.07	\$2,937,433.11	34.55%
AMBULANCE FUND:				
Reliance Bank - 3181	\$3,159,302.23	\$56,188.13	\$3,103,114.10	5522.72%
Meramec Valley Bank - Money Market	7,669.76		7,669.76	
Investment account	770,228.24	\$769,964.43	263.81	0.03%
Commerce Bank - 3844	\$0.00	2,395,915.58	(\$2,395,915.58)	-100.00%
TOTAL AMBULANCE FUND CASH BALANCES	\$3,937,200.23	\$3,222,068.14	\$715,132.09	22.19%
TOTAL OPERATING FUND CASH BALANCES	\$15,376,985.41	\$11,724,420.21	\$3,652,565.20	31.15%

2019

Average Rate

1.062% 0.968% #DIV/0! #DIV/0! #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	Meramec Valley Bank	2966	Money Market	0.200%	0.200%										
Fenton FPD	Ambulance	Reliance Bank	3181	Ambulance	2.270%	2.270%										
Fenton FPD	General	Reliance Bank	3207	General	2.270%	2.270%										
Fenton FPD	Pension	Reliance Bank	2844	Pension	2.270%	2.270%										
Fenton FPD	Dispatch	Reliance Bank	3165	Dispatch	2.270%	2.270%										
Fenton FPD	General	Reliance Bank	3371	Rental Property	2.270%	2.270%										
Fenton FPD	General	Reliance Bank	3363	Health Reimbursement	2.270%	2.270%										
Fenton FPD	General	Reliance Bank	2969	Flexible Spending	2.270%	2.270%										

Rating Based on Information Gathered from:

BankRate.com
Period Ending:

DepositAccounts.com
Period Ending:

Ratings Key:

Adequate
Problematic
Troubled

Health

A

Data as of Q3 2018

Learn why bank health matters
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Health Grade Components

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

The Texas Ratio is an indicator of how much capital a bank has available compared to the total value of loans considered at risk. As of September 30, 2018 Commerce Bank had \$25.96 million in non-current loans and owned real-estate with \$2.61 billion in equity and loan loss allowances on hand to cover it. This gives Commerce Bank a Texas Ratio of 0.99% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL		ASSETS AND LIABILITIES	
FDIC	24998	Assets	Q3 2018 \$24.97B vs Q3 2017 \$24.84B
Certificate #	(https://www5.fdic.gov/idasp/externalConfirmation.asp?inCert1=24998)	Loans	Q3 2018 \$13.81B vs Q3 2017 \$13.61B
Year Established	1984	Deposits	Q3 2018 \$20.37B vs Q3 2017 \$20.59B
Employees	4641	Equity Capital	Q3 2018 \$2.45B vs Q3 2017 \$2.39B
Primary Regulator	FED	Loan Loss Allowance	Q3 2018 \$159.7MM vs Q3 2017 \$157.8MM
PROFIT MARGIN		Unbacked Noncurrent Loans	Q3 2018 \$20.8MM vs Q3 2017 \$28.9MM
Return on Assets - YTD	1.7%	Real Estate Owned	Q3 2018 \$5.2MM vs Q3 2017 \$5.3MM
Return on Equity - YTD	17.31%		
Annual Interest Income	\$642.9MM		

Health

A

Data as of Q3 2018

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Health Grade Components

A Texas Ratio **A** **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 September 30, 2018 Reliance Bank (MO) had \$10.46 million in non-current loans and owned real-estate with \$166.37 million in equity and loan loss allowances on hand to cover it. This gives Reliance Bank (MO) a Texas Ratio of 6.29% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL		ASSETS AND LIABILITIES	
FDIC Certificate #	35123 (https://www5.fdic.gov/ldasp/externalConfirmation.asp?inCert1=35123)	Assets	Q3 2018 \$1.51B vs Q3 2017 \$1.41B
Year Established	1999	Loans	Q3 2018 \$1.09B vs Q3 2017 \$959.0MM
Employees	175	Deposits	Q3 2018 \$1.19B vs Q3 2017 \$1.08B
Primary Regulator	FDIC	Equity Capital	Q3 2018 \$155.2MM vs Q3 2017 \$165.0MM
		Loan Loss Allowance	Q3 2018 \$11.2MM vs Q3 2017 \$11.8MM
PROFIT MARGIN		Unbacked Noncurrent Loans	Q3 2018 \$0 vs Q3 2017 \$0
Return on Assets - YTD	1.1%	Real Estate Owned	Q3 2018 \$10.5MM vs Q3 2017 \$10.5MM
Return on Equity - YTD	10.42%		
Annual Interest Income	\$38.5MM		

Health

B

Data as of Q2 2018

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Health Grade Components

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

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

OVERALL

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

Year 1948
Chartered

Employees 69

Primary
Regulator

PROFIT MARGIN

Return on Assets - YTD 0.76%

Return on Equity - YTD 7.97%

Annual Interest Income \$5.2MM

ASSETS AND LIABILITIES

Assets

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

Loans

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

Deposits

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

Equity Capital

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

Loan Loss Allowance

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

Unbacked Noncurrent Loans

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

Real Estate Owned

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

Health

A+

Data as of Q3 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 September 30, 2018 Academy Bank had \$10 million in non-current loans and owned real-estate with \$231.82 million in equity and loan loss allowances on hand to cover it. This gives Academy Bank a Texas Ratio of 4.31% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL

FDIC 19600
Certificate (https://www5.fdic.gov/ldasp/externalConfirmation.asp?
lnCert1=19600)
Year 1966
Established
Employees 566
Primary OCC
Regulator

ASSETS AND LIABILITIES

Assets	Q3 2018	\$1.34B
	vs Q3 2017	\$1.27B
Loans	Q3 2018	\$1.01B
	vs Q3 2017	\$866.7MM
Deposits	Q3 2018	\$1.01B
	vs Q3 2017	\$955.3MM
Equity Capital	Q3 2018	\$217.7MM
	vs Q3 2017	\$205.7MM
Loan Loss Allowance	Q3 2018	\$14.1MM
	vs Q3 2017	\$11.7MM
Unbacked Noncurrent Loans	Q3 2018	\$9.9MM
	vs Q3 2017	\$12.5MM
Real Estate Owned	Q3 2018	\$94.00K
	vs Q3 2017	\$1.0MM

PROFIT MARGIN

Return on Assets - YTD 1.55%
Return on Equity - YTD 9.56%
Annual Interest Income \$42.2MM

Health

B+

Data as of Q3 2018

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

Health Grade Components

A+ Texas Ratio ▲▼ **A+** Texas Ratio Trend▼ **C+** 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 September 30, 2018 Meramec Valley Bank had \$127,000 in non-current loans and owned real-estate with \$10.45 million in equity and loan loss allowances on hand to cover it. This gives Meramec Valley Bank a Texas Ratio of 1.22% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

OVERALL		ASSETS AND LIABILITIES	
FDIC Certificate #	19200 (https://www5.fdic.gov/idasp/externalConfirmation.asp?InCert1=19200)	Assets	Q3 2018 \$115.2MM vs Q3 2017 \$110.4MM
Year Established	1918	Loans	Q3 2018 \$93.9MM vs Q3 2017 \$85.9MM
Employees	21	Deposits	Q3 2018 \$88.7MM vs Q3 2017 \$86.8MM
Primary Regulator	FDIC	Equity Capital	Q3 2018 \$9.5MM vs Q3 2017 \$9.5MM
		Loan Loss Allowance	Q3 2018 \$915.00K vs Q3 2017 \$803.00K
PROFIT MARGIN			
Return on Assets - YTD	0.41%	Unbacked Noncurrent Loans	Q3 2018 \$68.00K vs Q3 2017 \$3.00K
Return on Equity - YTD	4.94%	Real Estate Owned	Q3 2018 \$59.00K vs Q3 2017 \$378.00K
Annual Interest Income	\$3.4MM		

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

EMERGENCY CALLS

2019 Calls		
Fire	EMS	TOTAL
68	344	412
60	346	406
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
0.00	0.00	0.00

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

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

DIFFERENCE In Calls		
Fire	EMS	Total
↓ -14	↓ -1	↓ -15
↑ 7	↑ 38	↑ 45
↓ -7	↑ 37	↑ 30
↓ -69	↓ -332	↓ -401

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

DIFFERENCE Percentage		
Fire	EMS	Total
↓ -17%	↓ 0%	↓ -4%
↑ 13%	↑ 12%	↑ 12%
↓ -1%	↑ 1%	↑ 1%
↓ -100%	↓ -100%	↓ -100%

Fenton FPD - General
Balance Sheet - Governmental Funds - Modified Accrual Basis
February 28, 2019

ASSETS

Current Assets		
Reliance Bank-General Account	\$	9,886,675.81
Reliance Bank-Flexible Spendin		5,856.94
Reliance Bank-Health Reimburse		5,506.40
Reliance Bank-Rental Property		12,934.62
Petty Cash		185.00
Investment Account		1,528,626.41
Taxes Receivable - Current		6,847,263.62
Due from Capital Projects		938,495.45
Deposit-General		100.00
Interest Receivable		4,693.97
Prepaid Rental Expense		250.00
Prepaid Expenses		221,249.07
		<hr/>
Total Current Assets		19,451,837.29
Property and Equipment		
Land		621,212.74
Building		3,960,759.11
Vehicles		3,943,543.81
Furniture & Fixtures		609,370.29
Equipment		2,152,461.94
Accum Depreciation		(6,144,910.76)
		<hr/>
Total Property and Equipment		5,142,437.13
Other Assets		
Amount for Long Term Debt		996,442.73
Investments in P&E-Joint		(5,142,437.13)
		<hr/>
Total Other Assets		(4,145,994.40)
Total Assets	\$	<u>20,448,280.02</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accrued Salaries Payable	\$	45,753.24
Due to Ambulance		19,582.34
FSA Liability		(3,082.65)
IRS Payroll Taxes W/H		3,235.56
Rental Security Deposit		1,950.00
Notes Payable		243,000.00
Capital Lease Payable		333,442.73
Capital Lease Payable #2		420,000.00
		<hr/>
Total Current Liabilities		1,063,881.22
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax		2,825,486.19
		<hr/>
Total Deferred Inflows of Resources		2,825,486.19
Total Liabilities		<u>3,889,367.41</u>
Fund Balance		

Fenton FPD - General
Balance Sheet - Governmental Funds - Modified Accrual Basis
February 28, 2019

Nonspendable- Prepaid Expenses	181,689.92	
Fund Balance-Assigned	4,134,175.00	
Fund Balance - Unassigned	9,070,274.77	
Excess Revenue over (under) Ex	<u>3,172,772.92</u>	
Total Fund Balance		<u>16,558,912.61</u>
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>20,448,280.02</u></u>

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2019

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 110,564.66	78.89	\$ 4,393,897.61	98.26
Interest Income	17,466.34	12.46	33,840.27	0.76
Miscellaneous Revenue	457.40	0.33	607.40	0.01
Permit Revenue	10,220.00	7.29	40,240.00	0.90
Rental Income	1,450.00	1.03	2,900.00	0.06
Total Revenues	140,158.40	100.00	4,471,485.28	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	140,158.40	100.00	4,471,485.28	100.00
Expenditures				
Salaries	338,909.56	241.80	679,959.70	15.21
Salaries OT	5,739.31	4.09	15,006.11	0.34
Election Expenses	14.00	0.01	14.00	0.00
Payroll Taxes	25,736.30	18.36	53,185.07	1.19
Office Supplies	664.39	0.47	1,434.90	0.03
IT Expenses	6,728.72	4.80	11,464.22	0.26
Gas & Oil-Fuel	3,332.76	2.38	5,950.79	0.13
Bank Charges	6.42	0.00	48.84	0.00
Equipment Purchases	3,573.13	2.55	3,573.13	0.08
Dues & Subscriptions	132.30	0.09	2,282.30	0.05
Insurance - General	2,873.81	2.05	6,001.66	0.13
Insurance - Employee	97,230.08	69.37	192,076.16	4.30
Professional Fees	4,698.17	3.35	8,477.84	0.19
Building Maintenance	1,139.59	0.81	7,173.73	0.16
Equipment Maintenance	4,745.55	3.39	5,618.00	0.13
Vehicle Maintenance	7,715.66	5.50	19,691.37	0.44
Rental Management Fee	297.25	0.21	413.25	0.01
Mortgage Payments	0.00	0.00	243,295.03	5.44
Doctors Fees	0.00	0.00	479.50	0.01
Misc. Expenses	985.53	0.70	1,682.56	0.04
Training & Education	2,731.33	1.95	8,713.58	0.19
Uniforms	1,143.32	0.82	22,855.88	0.51
Supplies-Cleaning & Maint.	2,015.08	1.44	2,759.44	0.06
Utilities	3,799.22	2.71	6,555.30	0.15
Total Expenditures	514,211.48	366.88	1,298,712.36	29.04
Excess Revenue over (under) Expenditur	\$ (374,053.08)	(266.88)	\$ 3,172,772.92	70.96

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2019

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 110,564.66	78.89	\$ 4,393,897.61	98.26
Investment Interest	0.00	0.00	1,556.62	0.03
RB-Property Rental Interest	21.44	0.02	42.80	0.00
RB Health Reimburse Interest	0.28	0.00	0.63	0.00
RB-Flexible Spending Interest	10.12	0.01	26.30	0.00
RB-General Interest	17,434.50	12.44	32,213.92	0.72
Misc Income	457.40	0.33	607.40	0.01
Permit Revenue	0.00	0.00	30,020.00	0.67
Building Permits	9,770.00	6.97	9,770.00	0.22
Re-Occupancy Fees	450.00	0.32	450.00	0.01
Upper End Property	1,450.00	1.03	2,900.00	0.06
Total Revenues	140,158.40	100.00	4,471,485.28	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	140,158.40	100.00	4,471,485.28	100.00
Expenditures				
Salaries-Firefighters	278,850.09	198.95	560,542.01	12.54
Salaries-Fire Chief	6,946.16	4.96	13,892.32	0.31
Salaries-Deputy Chiefs	32,078.76	22.89	63,300.02	1.42
Salaries-Admin Assistants	5,453.00	3.89	10,906.00	0.24
Salaries-Office Manager	3,796.80	2.71	7,593.60	0.17
Salaries-Fire Marshall	9,966.00	7.11	19,782.00	0.44
Salaries-Inspectors	1,818.75	1.30	3,943.75	0.09
Payroll Overtime-FF	5,739.31	4.09	15,006.11	0.34
St. Louis Cty Board of Electio	14.00	0.01	14.00	0.00
FICA/ Medicare	25,736.30	18.36	53,185.07	1.19
Marco	36.40	0.03	91.00	0.00
Office Source	313.54	0.22	425.71	0.01
Commerce Bank-VISA	35.79	0.03	301.87	0.01
MO Lawyers Media	14.62	0.01	14.62	0.00
ADP Screening Services	0.00	0.00	91.39	0.00
Rejis Commission	7.00	0.00	7.00	0.00
Copy Source	0.00	0.00	22.05	0.00
Summer One	151.43	0.11	271.70	0.01
The Emblem Authority	0.00	0.00	103.95	0.00
Speed-E-Way Printing	105.61	0.08	105.61	0.00
Image Trend	6,153.22	4.39	6,153.22	0.14
First Watch	575.50	0.41	1,151.00	0.03
ESO Solutions	0.00	0.00	4,160.00	0.09
Sieveling	3,332.76	2.38	5,950.79	0.13
Reliance Bank Fees	6.42	0.00	48.84	0.00
Sentinel Emergency Solutions	1,509.85	1.08	1,509.85	0.03
Project Lifesaver	2,063.28	1.47	2,063.28	0.05
Backstoppers	0.00	0.00	105.00	0.00
Center for Public Safety	0.00	0.00	875.00	0.02
Commerce Bank-VISA	132.30	0.09	132.30	0.00
Fenton Area Chamber of Commere	0.00	0.00	350.00	0.01
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	168.03	0.00
Lakenan	52.50	0.04	52.50	0.00
Standard Insurance	2,821.31	2.01	5,781.13	0.13

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2019

	Current Month		Year to Date	
Delta Dental	6,000.09	4.28	11,887.32	0.27
United Healthcare	105,066.98	74.96	209,548.44	4.69
Eyemed	368.11	0.26	719.30	0.02
Quality Benefits	2,235.18	1.59	2,774.76	0.06
J W Terrill	258.44	0.18	513.24	0.01
Insurance Reimbursements	(17,167.54)	(12.25)	(34,234.57)	(0.77)
Gold's Gym	468.82	0.33	867.67	0.02
Rognan & Associates	1,225.00	0.87	2,450.00	0.05
Spector, Wolfe, McLaughlin	2,175.95	1.55	3,705.44	0.08
Darla Sansoucie	0.00	0.00	616.00	0.01
Paylocity	780.41	0.56	1,189.59	0.03
Aon Consulting	516.81	0.37	516.81	0.01
Blue Chip Exterminating	154.70	0.11	183.40	0.00
Buildingstars	317.80	0.23	478.10	0.01
Commerce Bank-VISA	11.19	0.01	35.54	0.00
BRDA Electric	0.00	0.00	1,277.50	0.03
STL Automatic Door	458.15	0.33	4,757.20	0.11
Merlo Plumbing	0.00	0.00	244.24	0.01
Midwest Alarms	197.75	0.14	197.75	0.00
Sentinel Emergency Solutions	614.95	0.44	1,487.40	0.03
Dobbs Tire	20.92	0.01	20.92	0.00
K&K Supply	67.41	0.05	67.41	0.00
Commerce Bank-VISA	1,190.24	0.85	1,190.24	0.03
Banner Fire Equipment	685.11	0.49	685.11	0.02
Show Me Weights	420.00	0.30	420.00	0.01
Lion	1,741.60	1.24	1,741.60	0.04
Arco Lawn Equipment	5.32	0.00	5.32	0.00
Sentinel Emergency Solutions	2,293.14	1.64	3,395.76	0.08
CIT Trucks	2,889.88	2.06	4,115.48	0.09
Kelly's Auto Repair	100.68	0.07	169.11	0.00
Don's Automotive	304.13	0.22	304.13	0.01
Purcell Tire Company	43.33	0.03	523.90	0.01
American Test Center	0.00	0.00	2,942.95	0.07
Pfizinger Graphics	619.50	0.44	619.50	0.01
Clark Power Services	0.00	0.00	6,155.54	0.14
Pro Fusion Fab	1,465.00	1.05	1,465.00	0.03
Rental Management Fee	297.25	0.21	413.25	0.01
Reliance Bank-Mortgage Interes	0.00	0.00	295.03	0.01
Reliance Bank-Mort. Principle	0.00	0.00	243,000.00	5.43
SSM Health	0.00	0.00	409.50	0.01
Athletico LTD	0.00	0.00	70.00	0.00
Commerce Bank-VISA	240.70	0.17	657.37	0.01
Wal-Mart	0.00	0.00	18.31	0.00
Petty Cash	40.59	0.03	40.59	0.00
Sam's	0.00	0.00	262.05	0.01
Vinyl Images	66.89	0.05	66.89	0.00
Schnucks	252.73	0.18	252.73	0.01
Grainger	384.62	0.27	384.62	0.01
Jefferson Cty Fire Investigato	375.00	0.27	375.00	0.01
Commerce Bank-VISA	1,026.10	0.73	1,162.60	0.03
John Zelch	52.85	0.04	52.85	0.00
Pennwell/ FDIC	0.00	0.00	5,845.75	0.13
Nate Miller	57.29	0.04	57.29	0.00
Ben Schwable	32.39	0.02	32.39	0.00
Rob Miller	225.20	0.16	225.20	0.01
Stephanie Spaniol	70.00	0.05	70.00	0.00
West County EMS & Fire	892.50	0.64	892.50	0.02
Leon Uniform Company	0.00	0.00	175.33	0.00
Sentinel Emergency Solutions	0.00	0.00	389.09	0.01

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2019

	Current Month		Year to Date	
Leo Ellebrecht	231.93	0.17	3,933.53	0.09
WFM Specialty Tees	504.00	0.36	504.00	0.01
Commerce Bank-VISA	428.39	0.31	1,246.59	0.03
Uniforms - Payroll	0.00	0.00	16,628.34	0.37
Uniform Reimbursements	(21.00)	(0.01)	(21.00)	0.00
Grainger	17.70	0.01	17.70	0.00
Lowes	141.38	0.10	243.76	0.01
Sam's Club	720.24	0.51	1,332.26	0.03
Commerce Bank-VISA	199.54	0.14	199.54	0.00
Batteries Plus Bulbs	184.80	0.13	184.80	0.00
Cratex Packaging	403.10	0.29	403.10	0.01
Wal-Mart	348.32	0.25	378.28	0.01
Missouri-American Water	0.00	0.00	157.75	0.00
Laclede Gas Company	1,509.79	1.08	2,560.17	0.06
AmerenUE	1,657.12	1.18	2,732.37	0.06
MSD	427.08	0.30	694.55	0.02
Aspen Waste Systems	205.23	0.15	410.46	0.01
Total Expenditures	514,211.48	366.88	1,298,712.36	29.04
Excess Revenue over (under) Expenditur	\$ (374,053.08)	(266.88)	\$ 3,172,772.92	70.96

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2019

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 110,564.66	\$ 127,101.00	\$ 4,393,897.61	\$ 3,992,523.98
Interest Income	17,466.34	2,305.77	33,840.27	2,305.77
Miscellaneous Revenue	457.40	253.14	607.40	628.14
Permit Revenue	10,220.00	13,720.00	40,240.00	27,965.00
Rental Income	1,450.00	1,450.00	2,900.00	2,900.00
Sale of Fixed Assets	0.00	2,500.00	0.00	2,500.00
Total Revenues	140,158.40	147,329.91	4,471,485.28	4,028,822.89
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	140,158.40	147,329.91	4,471,485.28	4,028,822.89
Expenditures				
Salaries	338,909.56	320,191.70	679,959.70	636,015.18
Salaries OT	5,739.31	6,574.81	15,006.11	13,944.16
Election Expenses	14.00	0.00	14.00	0.00
Depreciated Assets	0.00	3,999.99	0.00	274,315.48
Payroll Taxes	25,736.30	24,404.19	53,185.07	48,584.91
Office Supplies	664.39	3,673.83	1,434.90	5,920.66
IT Expenses	6,728.72	6,549.50	11,464.22	6,549.50
Gas & Oil-Fuel	3,332.76	3,513.59	5,950.79	7,370.51
Bank Charges	6.42	3.00	48.84	6.00
Equipment Purchases	3,573.13	2,421.65	3,573.13	2,425.69
Dues & Subscriptions	132.30	421.30	2,282.30	1,317.30
Insurance - General	2,873.81	18,641.32	6,001.66	36,712.76
Insurance - Employee	97,230.08	90,634.54	192,076.16	173,799.14
Professional Fees	4,698.17	12,476.75	8,477.84	15,951.78
Building Maintenance	1,139.59	3,011.06	7,173.73	6,841.96
Equipment Maintenance	4,745.55	(128.03)	5,618.00	1,511.53
Vehicle Maintenance	7,715.66	10,824.45	19,691.37	11,274.64
Workers Comp Claims	0.00	0.00	0.00	309.40
Rental Management Fee	297.25	116.00	413.25	232.00
Mortgage Payments	0.00	326.63	243,295.03	653.26
Doctors Fees	0.00	0.00	479.50	616.00
Misc. Expenses	985.53	310.18	1,682.56	659.05
Training & Education	2,731.33	5,932.91	8,713.58	11,721.09
Uniforms	1,143.32	6,424.33	22,855.88	26,680.36
Supplies-Cleaning & Maint.	2,015.08	2,451.89	2,759.44	3,347.95
Utilities	3,799.22	3,231.74	6,555.30	6,355.09
Total Expenditures	514,211.48	526,007.33	1,298,712.36	1,293,115.40
Excess Revenue over (under) Expenditur	\$ (374,053.08)	\$ (378,677.42)	\$ 3,172,772.92	\$ 2,735,707.49

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2019

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 110,564.66	\$ 127,101.00	\$ 4,393,897.61	\$ 3,992,523.98
Investment Interest	0.00	0.00	1,556.62	0.00
RB-Property Rental Interest	21.44	2,305.77	42.80	2,305.77
RB Health Reimburse Interest	0.28	0.00	0.63	0.00
RB-Flexible Spending Interest	10.12	0.00	26.30	0.00
RB-General Interest	17,434.50	0.00	32,213.92	0.00
Misc Income	457.40	253.14	607.40	253.14
Fire Reports	0.00	0.00	0.00	375.00
Permit Revenue	0.00	13,720.00	30,020.00	13,720.00
Building Permits	9,770.00	0.00	9,770.00	14,045.00
Re-Occupancy Fees	450.00	0.00	450.00	200.00
Upper End Property	1,450.00	1,450.00	2,900.00	2,900.00
Sale of Fixed Assets	0.00	2,500.00	0.00	2,500.00
Total Revenues	140,158.40	147,329.91	4,471,485.28	4,028,822.89
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	140,158.40	147,329.91	4,471,485.28	4,028,822.89
Expenditures				
Salaries-Firefighters	278,850.09	266,476.79	560,542.01	528,632.86
Salaries-Fire Chief	6,946.16	6,619.20	13,892.32	13,238.40
Salaries-Deputy Chiefs	32,078.76	29,715.87	63,300.02	60,359.24
Salaries-Admin Assistants	5,453.00	4,798.78	10,906.00	9,597.56
Salaries-Office Manager	3,796.80	3,682.56	7,593.60	7,365.12
Salaries-Fire Marshall	9,966.00	6,736.00	19,782.00	13,472.00
Salaries-Inspectors	1,818.75	2,162.50	3,943.75	3,350.00
Payroll Overtime-FF	5,739.31	6,574.81	15,006.11	13,944.16
St. Louis Cty Board of Electio	14.00	0.00	14.00	0.00
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	3,999.99	0.00	3,999.99
FICA/ Medicare	25,736.30	24,404.19	53,185.07	48,584.91
Marco	36.40	36.40	91.00	36.40
Office Source	313.54	102.09	425.71	306.85
Commerce Bank-VISA	35.79	2,883.17	301.87	3,812.59
MO Lawyers Media	14.62	0.00	14.62	0.00
ADP Screening Services	0.00	338.55	91.39	422.61
Rejis Commission	7.00	0.00	7.00	0.00
Copy Source	0.00	0.00	22.05	0.00
Wal-Mart	0.00	22.68	0.00	22.68
Summer One	151.43	148.14	271.70	384.26
The Emblem Authority	0.00	0.00	103.95	714.00
Quantum Technologies	0.00	0.00	0.00	78.47
Kimberly Smith	0.00	142.80	0.00	142.80
Speed-E-Way Printing	105.61	0.00	105.61	0.00
Image Trend	6,153.22	5,974.00	6,153.22	5,974.00
First Watch	575.50	575.50	1,151.00	575.50
ESO Solutions	0.00	0.00	4,160.00	0.00
Sieveking	3,332.76	3,513.59	5,950.79	7,370.51

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2019

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Commerce Bank	0.00	3.00	0.00	6.00
Reliance Bank Fees	6.42	0.00	48.84	0.00
Sentinel Emergency Solutions	1,509.85	1,275.45	1,509.85	938.60
Lowes	0.00	407.55	0.00	748.44
Fluid Air Products	0.00	738.65	0.00	738.65
Project Lifesaver	2,063.28	0.00	2,063.28	0.00
MAPERS	0.00	70.00	0.00	70.00
Backstoppers	0.00	105.00	105.00	105.00
Center for Public Safety	0.00	0.00	875.00	861.00
Commerce Bank-VISA	132.30	146.30	132.30	146.30
Fenton Area Chamber of Commerce	0.00	0.00	350.00	0.00
MABOI	0.00	0.00	0.00	35.00
IAAI	0.00	100.00	0.00	100.00
Metropolitan Fire Marshall Ass	0.00	0.00	50.00	0.00
Across the Street Productions	0.00	0.00	770.00	0.00
McNeil & Company	0.00	250.19	168.03	250.19
Lakenan	52.50	105.00	52.50	105.00
MO Employers Mutual	0.00	15,602.45	0.00	31,204.92
Standard Insurance	2,821.31	2,683.68	5,781.13	5,152.65
Delta Dental	6,000.09	5,323.86	11,887.32	10,418.08
United Healthcare	105,066.98	93,923.95	209,548.44	180,904.26
Eyemed	368.11	306.50	719.30	629.72
Quality Benefits	2,235.18	2,208.18	2,774.76	4,314.16
J W Terrill	258.44	7.28	513.24	487.76
Insurance Reimbursements	(17,167.54)	(11,135.23)	(34,234.57)	(22,954.84)
Gold's Gym	468.82	0.00	867.67	0.00
Rognan & Associates	1,225.00	0.00	2,450.00	1,225.00
Spector, Wolfe, McLaughlin	2,175.95	1,508.15	3,705.44	2,669.10
Darla Sansoucie	0.00	0.00	616.00	224.00
Paylocity	780.41	727.03	1,189.59	1,097.77
ArchImages	0.00	10,241.57	0.00	10,241.57
Aon Consulting	516.81	0.00	516.81	494.34
Blue Chip Exterminating	154.70	124.08	183.40	183.06
Buildingstars	317.80	160.30	478.10	320.60
Commerce Bank-VISA	11.19	169.57	35.54	832.09
BRDA Electric	0.00	385.18	1,277.50	546.18
Scott Lee Heating	0.00	0.00	0.00	1,811.60
STL Automatic Door	458.15	594.48	4,757.20	1,570.98
Merlo Plumbing	0.00	1,577.45	244.24	1,577.45
Midwest Alarms	197.75	0.00	197.75	0.00
Sentinel Emergency Solutions	614.95	221.45	1,487.40	629.57
Dobbs Tire	20.92	0.00	20.92	0.00
Rescue Repair	0.00	0.00	0.00	1,079.52
K&K Supply	67.41	0.00	67.41	0.00
Kelly's Auto Repair	0.00	0.00	0.00	52.10
Commerce Bank-VISA	1,190.24	0.00	1,190.24	88.91
Banner Fire Equipment	685.11	0.00	685.11	0.00
Lowes	0.00	0.00	0.00	10.91
R-O-M	0.00	(428.45)	0.00	(428.45)
CRS-Crest Industries	0.00	78.97	0.00	78.97
Show Me Weights	420.00	0.00	420.00	0.00
Lion	1,741.60	0.00	1,741.60	0.00
Arco Lawn Equipment	5.32	0.00	5.32	0.00
Sentinel Emergency Solutions	2,293.14	2,125.12	3,395.76	2,125.12
Affton Radiator	0.00	8,408.37	0.00	8,408.37
CIT Trucks	2,889.88	0.00	4,115.48	329.97
Kelly's Auto Repair	100.68	247.03	169.11	337.92
Commerce Bank-VISA	0.00	43.93	0.00	43.93

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2019

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Don's Automotive	304.13	0.00	304.13	0.00
Purcell Tire Company	43.33	0.00	523.90	29.33
American Test Center	0.00	0.00	2,942.95	0.00
Pfizinger Graphics	619.50	0.00	619.50	0.00
Clark Power Services	0.00	0.00	6,155.54	0.00
Pro Fusion Fab	1,465.00	0.00	1,465.00	0.00
Mercy Corp Health	0.00	0.00	0.00	309.40
Rental Management Fee	297.25	116.00	413.25	232.00
Reliance Bank-Mortgage Interes	0.00	326.63	295.03	653.26
Reliance Bank-Mort. Principle	0.00	0.00	243,000.00	0.00
SSM Health	0.00	0.00	409.50	0.00
Depaul Medical Group	0.00	0.00	0.00	616.00
Athletico LTD	0.00	0.00	70.00	0.00
Commerce Bank-VISA	240.70	310.18	657.37	537.77
Wal-Mart	0.00	0.00	18.31	0.00
Petty Cash	40.59	0.00	40.59	42.47
Sam's	0.00	0.00	262.05	78.81
Vinyl Images	66.89	0.00	66.89	0.00
Schnucks	252.73	0.00	252.73	0.00
Grainger	384.62	0.00	384.62	0.00
Pattonville FPD	0.00	595.00	0.00	595.00
Tri-County Training Consortium	0.00	0.00	0.00	4,803.75
Jefferson Cty Fire Investigato	375.00	0.00	375.00	0.00
Commerce Bank-VISA	1,026.10	4,467.95	1,162.60	5,052.38
Gina Anderson	0.00	32.73	0.00	32.73
Across The Street Productions	0.00	0.00	0.00	400.00
Tim Buehne	0.00	330.37	0.00	330.37
I-Women	0.00	465.50	0.00	465.50
Mike Martin	0.00	41.36	0.00	41.36
John Zelch	52.85	0.00	52.85	0.00
Pennwell/ FDIC	0.00	0.00	5,845.75	0.00
Nate Miller	57.29	0.00	57.29	0.00
Ben Schwable	32.39	0.00	32.39	0.00
Rob Miller	225.20	0.00	225.20	0.00
Stephanie Spaniol	70.00	0.00	70.00	0.00
West County EMS & Fire	892.50	0.00	892.50	0.00
Leon Uniform Company	0.00	723.83	175.33	986.27
Sentinel Emergency Solutions	0.00	0.00	389.09	83.19
Schuhmacher Fire Equip	0.00	0.00	0.00	518.72
Leo Ellebrecht	231.93	3,694.60	3,933.53	5,595.80
Weber Fire & Safety	0.00	0.00	0.00	28.88
Firemaster	0.00	1,873.65	0.00	2,993.37
WFM Specialty Tees	504.00	52.50	504.00	52.50
Commerce Bank-VISA	428.39	79.75	1,246.59	79.75
Uniforms - Payroll	0.00	0.00	16,628.34	0.00
Uniform Reimbursements	(21.00)	0.00	(21.00)	0.00
Employee Uniform Reimbursement	0.00	0.00	0.00	16,341.88
Grainger	17.70	338.31	17.70	880.42
Lowe's	141.38	76.66	243.76	85.12
Sam's Club	720.24	757.72	1,332.26	776.09
Commerce Bank-VISA	199.54	43.28	199.54	69.93
Batteries Plus Bulbs	184.80	0.00	184.80	300.47
Cratex Packaging	403.10	1,166.92	403.10	1,166.92
Wal-Mart	348.32	69.00	378.28	69.00
Missouri-American Water	0.00	0.00	157.75	38.00
Laclede Gas Company	1,509.79	1,376.84	2,560.17	2,417.56
AmerenUE	1,657.12	1,455.83	2,732.37	3,020.29
MSD	427.08	260.99	694.55	603.08

Fenton FPD - General
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2019

	Current Month This Year 205.23	Current Month Last Year 138.08	Year to Date This Year 410.46	Year to Date Last Year 276.16
Aspen Waste Systems				
Total Expenditures	<u>514,211.48</u>	<u>526,007.33</u>	<u>1,298,712.36</u>	<u>1,293,115.40</u>
Excess Revenues over (under) Expenditu	\$ <u>(374,053.08)</u>	\$ <u>(378,677.42)</u>	\$ <u>3,172,772.92</u>	\$ <u>2,735,707.49</u>

Fenton FPD - Ambulance
Balance Sheet - Governmental Funds - Modified Accrual Basis
February 28, 2019

ASSETS

Current Assets		
Reliance Bank - 3181	\$	3,159,302.23
MVB Money Market		7,669.76
Investment Account		770,228.24
Taxes Receivable - Current		1,997,299.01
Due From General		19,528.51
Due from Capital Projects		27,965.01
Ambulance Billing Receivable		183,402.00
Prepaid Expenses		98,370.34
		<hr/>
Total Current Assets		6,263,765.10
Property and Equipment		<hr/>
Total Property and Equipment		0.00
Other Assets		<hr/>
Total Other Assets		0.00
Total Assets	\$	<u>6,263,765.10</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Accounts Payable	\$	10,993.27
Accrued Salaries Payable		19,165.51
IRS Payroll Taxes W/H		1,466.17
		<hr/>
Total Current Liabilities		31,624.95
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax		824,174.60
		<hr/>
Total Deferred Inflows of Resources		824,174.60
Total Liabilities		855,799.55
Fund Balance		
Nonspendable- Prepaid Expenses		43,423.09
Fund Balance - Restricted		3,504,216.21
Fund Balance - Unassigned		880,089.83
Excess Revenue over (under) Ex		980,236.42
		<hr/>
Total Fund Balance		5,407,965.55
Total Liab., Def. Inflows & Fund Balance	\$	<u>6,263,765.10</u>

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2019

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 33,054.09	36.87	\$ 1,313,587.00	91.73
Ambulance Service Charge	50,836.14	56.71	107,866.83	7.53
Interest Income	5,750.32	6.41	10,536.60	0.74
Total Revenues	89,640.55	100.00	1,431,990.43	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	89,640.55	100.00	1,431,990.43	100.00
Expenditures				
Salaries	140,196.34	156.40	281,243.11	19.64
Salaries OT	2,459.71	2.74	6,431.20	0.45
Election Expenses	6.00	0.01	6.00	0.00
Payroll Taxes	10,651.72	11.88	22,021.32	1.54
Office Supplies	284.74	0.32	614.95	0.04
Gas & Oil-Fuel	1,428.33	1.59	2,550.35	0.18
Bank Charges	88.50	0.10	171.00	0.01
Dues & Subscriptions	56.70	0.06	956.70	0.07
Insurance - General	1,231.63	1.37	2,572.14	0.18
Insurance - Employee	41,706.33	46.53	82,390.97	5.75
Professional Fee	4,990.00	5.57	10,823.12	0.76
Building Maintenance	488.40	0.54	3,074.47	0.21
Equipment Maintenance	4,181.23	4.66	17,408.71	1.22
Vehicle Maintenance	446.24	0.50	949.06	0.07
Mortgage Interest Payments	0.00	0.00	126.44	0.01
Doctors Fees	0.00	0.00	205.50	0.01
Misc Expenses	257.50	0.29	556.23	0.04
Training & Education	3,658.68	4.08	5,865.42	0.41
Uniforms	490.00	0.55	9,795.37	0.68
Supplies-Cleaning & Maint.	863.62	0.96	1,182.63	0.08
Utilities	1,628.19	1.82	2,809.32	0.20
Total Expenditures	215,113.86	239.97	451,754.01	31.55
Excess Revenue over (under) Expenditur	\$ (125,473.31)	(139.97)	\$ 980,236.42	68.45

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2019

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 33,054.09	36.87	\$ 1,313,587.00	91.73
Ambulance Service Charge	51,834.90	57.83	109,085.59	7.62
Ambulance Refunds	(998.76)	(1.11)	(1,218.76)	(0.09)
MVB Interest	1.18	0.00	2.48	0.00
Reliance Bank Interest	5,749.14	6.41	10,534.12	0.74
Total Revenues	89,640.55	100.00	1,431,990.43	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	89,640.55	100.00	1,431,990.43	100.00
Expenditures				
Salaries-Fire Chief	2,976.92	3.32	5,953.84	0.42
Salaries-Deputy Chiefs	13,748.04	15.34	27,128.58	1.89
Salaries-Admin Assistants	2,337.00	2.61	4,674.00	0.33
Salaries-Office Manager	1,627.20	1.82	3,254.40	0.23
Salaries-BMT/Paramedic	119,507.18	133.32	240,232.29	16.78
Payroll OT-Ambulance	2,459.71	2.74	6,431.20	0.45
General Exp Transfer	6.00	0.01	6.00	0.00
PR Taxes - FICA/ Medicare	10,651.72	11.88	22,021.32	1.54
Ambulance Exp Transfer	284.74	0.32	614.95	0.04
Ambulance Exp Transfer	1,428.33	1.59	2,550.35	0.18
Reliance Bank	88.50	0.10	171.00	0.01
Ambulance Transfer	56.70	0.06	956.70	0.07
Ambulance Exp Transfer	1,231.63	1.37	2,572.14	0.18
Ambulance Exp Transfer	41,706.33	46.53	82,390.97	5.75
Rognan & Associates	525.00	0.59	1,050.00	0.07
Spector, Wolfe, McLaughlin	932.55	1.04	1,588.04	0.11
Darla Sansoucie	0.00	0.00	264.00	0.02
Paylocity	334.47	0.37	509.83	0.04
Aon Consulting	221.49	0.25	221.49	0.02
EMS/Mc	1,468.72	1.64	3,688.30	0.26
EMS/MC C/C Fees	1,507.77	1.68	3,501.46	0.24
Ambulance Transfer	488.40	0.54	3,074.47	0.21
Physio-Control	0.00	0.00	5,198.40	0.36
Airgas	233.80	0.26	371.25	0.03
SSM Health	303.22	0.34	566.22	0.04
Boundtree	2,400.79	2.68	4,555.19	0.32
St. Clare Hospital	0.00	0.00	5,474.23	0.38
Commerce Bank-VISA	279.16	0.31	279.16	0.02
Ambulance Transfer	964.26	1.08	964.26	0.07
Kelly's Auto Parts	22.58	0.03	155.56	0.01
Purcell Tire	27.82	0.03	372.40	0.03
Ambulance Expl Transfer	395.84	0.44	421.10	0.03
Reliance Bank	0.00	0.00	126.44	0.01
Ambulance Exp Transfer	0.00	0.00	205.50	0.01
Ambulance Transfer	257.50	0.29	556.23	0.04
Commerce Bank-VISA	0.00	0.00	1,608.24	0.11
American College of Emergency	2,117.00	2.36	2,117.00	0.15
Anna Brown	0.00	0.00	120.00	0.01
Caleb Herrell	0.00	0.00	140.00	0.01
Jason Lampe	0.00	0.00	160.00	0.01
Dan Sutton	120.00	0.13	240.00	0.02
Stephanie Spaniol	240.00	0.27	240.00	0.02

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2019

	Current Month		Year to Date	
Adam Magrecki	320.00	0.36	320.00	0.02
Ambulance Exp Transfer	861.68	0.96	920.18	0.06
Ambulance Exp Transfer	490.00	0.55	2,668.94	0.19
Uniforms - Payroll	0.00	0.00	7,126.43	0.50
Ambulance Transfer	863.62	0.96	1,182.63	0.08
Ambulance Exp Transfer	1,628.19	1.82	2,809.32	0.20
Total Expenditures	<u>215,113.86</u>	239.97	<u>451,754.01</u>	31.55
Excess Revenue over (under) Expenditur	\$ <u>(125,473.31)</u>	(139.97)	\$ <u>980,236.42</u>	68.45

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2019

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 33,054.09	\$ 37,079.50	\$ 1,313,587.00	\$ 1,164,749.28
Ambulance Service Charge	50,836.14	76,220.80	107,866.83	111,055.08
Interest Income	5,750.32	36.26	10,536.60	36.39
Total Revenues	89,640.55	113,336.56	1,431,990.43	1,275,840.75
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	89,640.55	113,336.56	1,431,990.43	1,275,840.75
Expenditures				
Salaries	140,196.34	133,411.37	281,243.11	265,368.50
Salaries OT	2,459.71	2,817.77	6,431.20	5,976.06
Election Expenses	6.00	0.00	6.00	0.00
Depreciated Assets	0.00	3,910.12	0.00	3,910.12
Payroll Taxes	10,651.72	10,206.64	22,021.32	20,313.95
Office Supplies	284.74	1,574.50	614.95	2,537.43
Gas & Oil-Fuel	1,428.33	1,505.82	2,550.35	3,158.79
Bank Charges	88.50	73.50	171.00	127.00
Equipment Purchases	0.00	0.00	0.00	146.10
Dues & Subscriptions	56.70	137.70	956.70	506.70
Insurance - General	1,231.63	7,989.14	2,572.14	15,734.04
Insurance - Employee	41,706.33	38,874.52	82,390.97	75,180.37
Professional Fee	4,990.00	5,347.16	10,823.12	11,171.68
Building Maintenance	488.40	1,290.43	3,074.47	2,932.24
Equipment Maintenance	4,181.23	4,244.77	17,408.71	17,598.69
Vehicle Maintenance	446.24	1,047.14	949.06	5,439.61
Workers Comp Claims	0.00	0.00	0.00	132.60
Mortgage Interest Payments	0.00	139.99	126.44	279.98
Doctors Fees	0.00	0.00	205.50	264.00
Misc Expenses	257.50	132.94	556.23	282.45
Training & Education	3,658.68	1,790.52	5,865.42	4,099.74
Uniforms	490.00	2,753.29	9,795.37	11,434.44
Supplies-Cleaning & Maint.	863.62	1,050.81	1,182.63	1,434.83
Utilities	1,628.19	1,385.02	2,809.32	2,723.60
Total Expenditures	215,113.86	219,683.15	451,754.01	450,752.92
Excess Revenue over (under) Expenditur	\$ (125,473.31)	\$ (106,346.59)	\$ 980,236.42	\$ 825,087.83

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2019

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 33,054.09	\$ 37,079.50	\$ 1,313,587.00	\$ 1,164,749.28
Ambulance Service Charge	51,834.90	76,220.80	109,085.59	111,055.08
Ambulance Refunds	(998.76)	0.00	(1,218.76)	0.00
MVB Interest	1.18	0.00	2.48	0.00
Reliance Bank Interest	5,749.14	36.26	10,534.12	36.39
Total Revenues	89,640.55	113,336.56	1,431,990.43	1,275,840.75
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	89,640.55	113,336.56	1,431,990.43	1,275,840.75
Expenditures				
Salaries-Fire Chief	2,976.92	2,836.80	5,953.84	5,673.60
Salaries-Deputy Chiefs	13,748.04	12,735.37	27,128.58	25,868.24
Salaries-Admin Assistants	2,337.00	2,056.62	4,674.00	4,113.24
Salaries-Office Manager	1,627.20	1,578.24	3,254.40	3,156.48
Salaries-EMT/Paramedic	119,507.18	114,204.34	240,232.29	226,556.94
Payroll OT-Ambulance	2,459.71	2,817.77	6,431.20	5,976.06
General Exp Transfer	6.00	0.00	6.00	0.00
Laerdal Medical Corp	0.00	3,910.12	0.00	3,910.12
PR Taxes - FICA/ Medicare	10,651.72	10,206.64	22,021.32	20,313.95
Ambulance Exp Transfer	284.74	1,574.50	614.95	2,537.43
Ambulance Exp Transfer	1,428.33	1,505.82	2,550.35	3,158.79
Reliance Bank	88.50	73.50	171.00	127.00
Ambulance Exp Transfer	0.00	0.00	0.00	146.10
Ambulance Transfer	56.70	137.70	956.70	506.70
Ambulance Exp Transfer	1,231.63	7,989.14	2,572.14	15,734.04
Ambulance Exp Transfer	41,706.33	38,874.52	82,390.97	75,180.37
Rognan & Associates	525.00	0.00	1,050.00	525.00
ProClaims	0.00	0.00	0.00	4,335.23
Spector, Wolfe, McLaughlin	932.55	646.35	1,588.04	1,143.90
Darla Sansoucie	0.00	0.00	264.00	96.00
Paylocity	334.47	311.58	509.83	470.46
ArchImages	0.00	4,389.23	0.00	4,389.23
Aon Consulting	221.49	0.00	221.49	211.86
EMS/Mc	1,468.72	0.00	3,688.30	0.00
EMS/MC C/C Fees	1,507.77	0.00	3,501.46	0.00
Ambulance Transfer	488.40	1,290.43	3,074.47	2,932.24
Physio-Control	0.00	272.00	5,198.40	6,788.24
Stryker	0.00	0.00	0.00	374.41
Airgas	233.80	328.81	371.25	529.48
SSM Health	303.22	0.00	566.22	209.57
Boundtree	2,400.79	2,788.62	4,555.19	7,799.23
St. Clare Hospital	0.00	701.50	5,474.23	701.50
Commerce Bank-VISA	279.16	0.00	279.16	0.00
EMSAR	0.00	0.00	0.00	732.50
Arrow International	0.00	0.00	0.00	158.85
Graphics Factory	0.00	120.00	0.00	120.00
Ambulance Transfer	964.26	33.84	964.26	184.91
K&K Car Repair	0.00	0.00	0.00	390.00
Kelly's Auto Parts	22.58	0.00	155.56	361.35
Purcell Tire	27.82	1,005.42	372.40	1,005.42

Fenton FPD - Ambulance
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2019

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
CIT Trucks	0.00	0.00	0.00	718.16
Sunset Auto	0.00	0.00	0.00	224.56
Interstate Billing Service	0.00	22.90	0.00	2,721.30
Ambulance Expl Transfer	395.84	18.82	421.10	18.82
Ambulance Exp Transfer	0.00	0.00	0.00	132.60
Reliance Bank	0.00	139.99	126.44	279.98
Ambulance Exp Transfer	0.00	0.00	205.50	264.00
Ambulance Transfer	257.50	132.94	556.23	282.45
Commerce Bank-VISA	0.00	325.00	1,608.24	325.00
American College of Emergency	2,117.00	0.00	2,117.00	0.00
SSM Health	0.00	260.00	0.00	260.00
Anna Brown	0.00	0.00	120.00	0.00
Caleb Herrell	0.00	0.00	140.00	0.00
Jason Lampe	0.00	0.00	160.00	0.00
Dan Sutton	120.00	0.00	240.00	0.00
Stephanie Spaniol	240.00	0.00	240.00	0.00
Adam Magrecki	320.00	0.00	320.00	0.00
Ambulance Exp Transfer	861.68	1,205.52	920.18	3,514.74
Ambulance Exp Transfer	490.00	2,753.29	2,668.94	11,434.44
Uniforms - Payroll	0.00	0.00	7,126.43	0.00
Ambulance Transfer	863.62	1,050.81	1,182.63	1,434.83
Ambulance Exp Transfer	1,628.19	1,385.02	2,809.32	2,723.60
Total Expenditures	215,113.86	219,683.15	451,754.01	450,752.92
Excess Revenues over (under) Expenditu	\$ (125,473.31)	\$ (106,346.59)	\$ 980,236.42	\$ 825,087.83

Fenton FPD - Dispatch
 Balance Sheet - Governmental Funds - Modified Accrual Basis
 February 28, 2019

ASSETS

Current Assets		
Reliance Bank	\$	491,744.64
Investments		261,824.87
Taxes Receivable - Current		332,762.86
Due From Capital Projects		4,260.93
Interest Receivable		1,510.14
		<hr/>
Total Current Assets		1,092,103.44
Property and Equipment		
		<hr/>
Total Property and Equipment		0.00
Other Assets		
		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>1,092,103.44</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE -

Current Liabilities		
		<hr/>
Total Current Liabilities		0.00
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax	\$	137,312.79
		<hr/>
Total Deferred Inflows of Resources		137,312.79
		<hr/>
Total Liabilities		137,312.79
Fund Balance		
Nonspendable- Prepaid Expense		1,039.00
Fund Balance - Unrestricted		55,416.49
Fund Balance - Restricted		865,031.05
Excess Revenue over (under) Ex.		33,304.11
		<hr/>
Total Fund Balance		954,790.65
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	<u>1,092,103.44</u>

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2019

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 5,541.05	86.71	\$ 220,204.02	99.19
Interest Income	849.18	13.29	1,789.10	0.81
Total Revenues	<u>6,390.23</u>	<u>100.00</u>	<u>221,993.12</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>6,390.23</u>	<u>100.00</u>	<u>221,993.12</u>	<u>100.00</u>
Expenditures				
Dispatching Services	0.00	0.00	177,755.12	80.07
Telephone Expenses	1,724.27	26.98	3,744.91	1.69
Communication Expense	3,713.44	58.11	7,188.98	3.24
Total Expenditures	<u>5,437.71</u>	<u>85.09</u>	<u>188,689.01</u>	<u>85.00</u>
Excess Revenue over (under) Expenditur	\$ <u>952.52</u>	<u>14.91</u>	\$ <u>33,304.11</u>	<u>15.00</u>

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2019

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 5,541.05	86.71	\$ 220,204.02	99.19
Reliance Bank Interest	849.18	13.29	1,789.10	0.81
Total Revenues	6,390.23	100.00	221,993.12	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	6,390.23	100.00	221,993.12	100.00
Expenditures				
Central County Emergency 911	0.00	0.00	177,755.12	80.07
Charter Communications	1,042.73	16.32	2,089.66	0.94
AT&T	789.54	12.36	1,871.25	0.84
Telephone Reimbursements	(108.00)	(1.69)	(216.00)	(0.10)
Charter Communications	949.00	14.85	1,898.00	0.85
Commerce Bank-VISA	723.85	11.33	911.44	0.41
Miken Technologies	1,400.67	21.92	2,796.34	1.26
AT&T	414.92	6.49	1,358.20	0.61
Wireless USA	225.00	3.52	225.00	0.10
Total Expenditures	5,437.71	85.09	188,689.01	85.00
Excess Revenue over (under) Expenditur	\$ 952.52	14.91	\$ 33,304.11	15.00

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2019

	This Year	Current Month Last Year	Current Month This Year	Year to Date Last Year	Year to Date
Revenues					
Tax Revenues	\$	5,541.05	\$ 6,176.87	\$ 220,204.02	\$ 194,029.20
Interest Income		849.18	0.00	1,789.10	0.00
Total Revenues		<u>6,390.23</u>	<u>6,176.87</u>	<u>221,993.12</u>	<u>194,029.20</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>6,390.23</u>	<u>6,176.87</u>	<u>221,993.12</u>	<u>194,029.20</u>
Expenditures					
Dispatching Services		0.00	0.00	177,755.12	178,771.51
Telephone Expenses		1,724.27	1,628.61	3,744.91	2,739.84
Communication Expense		3,713.44	4,270.07	7,188.98	9,977.84
Total Expenditures		<u>5,437.71</u>	<u>5,898.68</u>	<u>188,689.01</u>	<u>191,489.19</u>
Excess Revenue over (under) Expenditur	\$	<u>952.52</u>	<u>278.19</u>	<u>33,304.11</u>	<u>2,540.01</u>

Fenton FPD - Dispatch
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2019

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 5,541.05	\$ 6,176.87	\$ 220,204.02	\$ 194,029.20
Reliance Bank Interest	849.18	0.00	1,789.10	0.00
Total Revenues	6,390.23	6,176.87	221,993.12	194,029.20
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	6,390.23	6,176.87	221,993.12	194,029.20
Expenditures				
Central County Emergency 911	0.00	0.00	177,755.12	178,771.51
Charter Communications	1,042.73	1,000.00	2,089.66	2,059.80
AT&T	789.54	679.61	1,871.25	784.04
Telephone Reimbursements	(108.00)	(51.00)	(216.00)	(104.00)
Charter Communications	949.00	1,059.57	1,898.00	2,059.57
Pfzinger Graphics	0.00	820.00	0.00	820.00
Commerce Bank-VISA	723.85	712.73	911.44	712.73
Miken Technologies	1,400.67	1,221.67	2,796.34	3,095.34
CCE-911	0.00	0.00	0.00	2,035.70
Sikich	0.00	194.00	0.00	194.00
Warner Communications	0.00	0.00	0.00	476.00
Ed Roehr Safety Products	0.00	0.00	0.00	322.40
AT&T	414.92	262.10	1,358.20	262.10
Wireless USA	225.00	0.00	225.00	0.00
Total Expenditures	5,437.71	5,898.68	188,689.01	191,489.19
Excess Revenues over (under) Expenditu	\$ 952.52	\$ 278.19	\$ 33,304.11	\$ 2,540.01

Fenton FPD - Pension
Balance Sheet - Governmental Funds - Modified Accrual Basis
February 28, 2019

ASSETS

Current Assets		
Reliance Bank - 2944	\$	801,346.94
Investments		31,207,312.66
Investments-Emp DC Plan		6,417,484.42
Taxes Receivable - Current		667,691.21
		<hr/>
Total Current Assets		39,093,835.23
Property and Equipment		<hr/>
Total Property and Equipment		0.00
Other Assets		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>39,093,835.23</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Amount Due - Emp DC Plan	\$	6,417,484.42
		<hr/>
Total Current Liabilities		6,417,484.42
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax		275,519.16
		<hr/>
Total Deferred Inflows of Resources		275,519.16
		<hr/>
Total Liabilities		6,693,003.58
Fund Balance		
Held in Trust for Emp Retire		31,961,974.64
Excess Revenue over (under) Ex		438,857.01
		<hr/>
Total Fund Balance		32,400,831.65
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	<u>39,093,835.23</u>

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2019

	Current Month		Year to Date	
Revenues				
Tax Revenues	\$ 10,986.00	88.89	\$ 436,589.47	99.48
Interest Income	1,372.65	11.11	2,267.54	0.52
Total Revenues	<u>12,358.65</u>	<u>100.00</u>	<u>438,857.01</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>12,358.65</u>	<u>100.00</u>	<u>438,857.01</u>	<u>100.00</u>
Expenditures				
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Excess Revenue over (under) Expenditur	\$ <u>12,358.65</u>	<u>100.00</u>	\$ <u>438,857.01</u>	<u>100.00</u>

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2019

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 10,986.00	88.89	\$ 436,589.47	99.48
Reliance Bank Interest	1,372.65	11.11	2,267.54	0.52
Total Revenues	<u>12,358.65</u>	<u>100.00</u>	<u>438,857.01</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>12,358.65</u>	<u>100.00</u>	<u>438,857.01</u>	<u>100.00</u>
Expenditures				
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Excess Revenue over (under) Expenditur	<u>\$ 12,358.65</u>	<u>100.00</u>	<u>\$ 438,857.01</u>	<u>100.00</u>

Fenton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2019

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenues	\$ 10,986.00	\$ 12,390.29	\$ 436,589.47	\$ 389,206.51
Interest Income	1,372.65	0.00	2,267.54	0.00
Total Revenues	<u>12,358.65</u>	<u>12,390.29</u>	<u>438,857.01</u>	<u>389,206.51</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>12,358.65</u>	<u>12,390.29</u>	<u>438,857.01</u>	<u>389,206.51</u>
Expenditures				
Benefit Payments	<u>0.00</u>	<u>1,202,779.75</u>	<u>0.00</u>	<u>1,202,779.75</u>
Total Expenditures	<u>0.00</u>	<u>1,202,779.75</u>	<u>0.00</u>	<u>1,202,779.75</u>
Excess Revenue over (under) Expenditur	\$ <u>12,358.65</u>	\$ <u>(1,190,389.46)</u>	\$ <u>438,857.01</u>	\$ <u>(813,573.24)</u>

Penton FPD - Pension
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2019

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 10,986.00	\$ 12,390.29	\$ 436,589.47	\$ 389,206.51
Reliance Bank Interest	1,372.65	0.00	2,267.54	0.00
Total Revenues	<u>12,358.65</u>	<u>12,390.29</u>	<u>438,857.01</u>	<u>389,206.51</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>12,358.65</u>	<u>12,390.29</u>	<u>438,857.01</u>	<u>389,206.51</u>
Expenditures				
Voya	<u>0.00</u>	<u>1,202,779.75</u>	<u>0.00</u>	<u>1,202,779.75</u>
Total Expenditures	<u>0.00</u>	<u>1,202,779.75</u>	<u>0.00</u>	<u>1,202,779.75</u>
Excess Revenues over (under) Expenditu	\$ <u>12,358.65</u>	\$ <u>(1,190,389.46)</u>	\$ <u>438,857.01</u>	\$ <u>(813,573.24)</u>

Fenton FPD - Capital Projects
Balance Sheet - Governmental Funds - Modified Accrual Basis
February 28, 2019

Page: 1

ASSETS

Current Assets		
Total Current Assets		0.00
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		0.00
Total Assets	\$	<u>0.00</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Due To General Fund	\$ 938,495.45	
Due To Ambulance Fund	27,965.01	
Due To Dispatch Fund	4,260.93	
Total Current Liabilities		970,721.39
Deferred Inflows of Resources		
Total Deferred Inflows of Resources		0.00
Total Liabilities		970,721.39
Fund Balance		
Fund Balance - Restricted	(813,789.33)	
Excess Revenue over (under) Ex	(156,932.06)	
Total Fund Balance		(970,721.39)
Total Liab., Def. Inflows & Fund Balance	\$	<u>0.00</u>

Fenton FPD - Capital Projects
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 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				
Depreciated Assets	\$ 0.00	0.00	\$ 114,435.00	0.00
Equipment Purchased	6,282.89	0.00	6,282.89	0.00
Professional Fees	<u>32,044.17</u>	0.00	<u>36,214.17</u>	0.00
Total Expenditures	<u>38,327.06</u>	0.00	<u>156,932.06</u>	0.00
Excess Revenue over (under) Expenditur	\$ <u>(38,327.06)</u>	0.00	\$ <u>(156,932.06)</u>	0.00

Fenton FPD - Capital Projects
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 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				
Don Brown Chevrolet	\$ 0.00	0.00	\$ 43,167.00	0.00
MacQueen Emergency Group	0.00	0.00	71,268.00	0.00
Sentinel Emergency	6,282.89	0.00	6,282.89	0.00
ArchImages	32,044.17	0.00	35,214.17	0.00
MO State Auditor	<u>0.00</u>	0.00	<u>1,000.00</u>	0.00
Total Expenditures	<u>38,327.06</u>	0.00	<u>156,932.06</u>	0.00
Excess Revenue over (under) Expenditur	\$ <u>(38,327.06)</u>	0.00	\$ <u>(156,932.06)</u>	0.00